

**PATERSON PUBLIC SCHOOLS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

PATERSON PUBLIC SCHOOLS

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Comprehensive Annual Financial Report
Year Ended June 30, 2021

Comprehensive Annual Financial Report

of the

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Year Ended June 30, 2021

Prepared by

Paterson Public Schools
Business Office

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INTRODUCTORY SECTION



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

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

February 2, 2022

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

Dear Commissioner Simmons and Members of the Board:

The Annual Comprehensive Financial Report (ACFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2021, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities are included.

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

SECTION 1 – REPORT FORMAT

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

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

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

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

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

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

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

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

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

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

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

SECTION 2 - PROFILE OF THE GOVERNMENT

Paterson Public School District

The Paterson Public School District is an independent reporting entity within the criterion adopted by the Governmental Accounting Standards Board as established by GASB 14. All funds and account groups of the District are included in this report. The Paterson Public School District and all 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 2020-21 budgeted per pupil expenditure of \$18,014.

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 2019-20 school year, its twenty-eighth (28th) year of state control. As of January 6, 2021, the District regained local control.

Resident Enrollment

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

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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2020-21 are \$73,248,698 for 5,125 pupils enrolled.

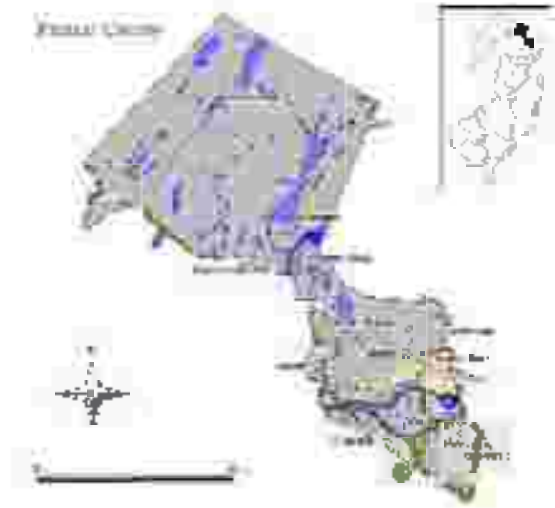
School Year	Charter School Pupils Enrolled
2011-12	1,166
2012-13	1,809
2013-14	2,270
2014-15	2,369
2015-16	2,375
2016-17	2,679
2017-18	3,592
2018-19	3,709
2019-20	4,528
2020-21	5,125

The District has appropriated \$20,716,808 in its 2020-21 budget to educate 1,802 students at the Passaic County Technical Institute (PCTI).

School Year	Regular Students	SPED Students	Total Students Enrolled
2011-12	2,083	75	2,158
2012-13	2,003	61	2,064
2013-14	1,850	65	1,915
2014-15	1,704	62	1,766
2015-16	1,622	47	1,669
2016-17	1,580	52	1,632
2017-18	1,508	33	1,541
2018-19	1,601	29	1,630
2019-20	1,668	34	1,702
2020-21	1770	32	1802

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 2020-21 to the school district was \$54,495,247.

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

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

When the district and community set out to create the strategic plan for the next five years, 2019 to 2024, it was with the knowledge of how far the district had come. In many ways, the district's momentum was building. The strategic planners wanted to make sure the district continued increasing its momentum. Three public strategic planning forums were held to elicit the help, opinions and ideas of the people of the Paterson community. The district did everything possible to make it easier for people, particularly district families, to participate. Each forum was heavily promoted through use of social media and direct communication with households through robocalls and flyers sent home in student's backpacks. This process sought to ensure that all internal and external stakeholders had an opportunity to provide significant input and feedback. The steps taken in this process were:

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

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

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

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

Strategic Plan—District Priorities:

Goal Area # 1: Teaching & Learning

Goal Area #2: Facilities

Goal Area #3: Communications & connections

Goal Area #4: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2019-20

In the 2020-21 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' 2020-21 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *PATERSON: A PROMISING TOMORROW: FIVE YEAR STRATEGIC PLAN 2019-2024*. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2020-21 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, 2021.

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.

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 District Superintendent Eileen Shafer, 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 black ink, appearing to read "Richard L. Matthews".

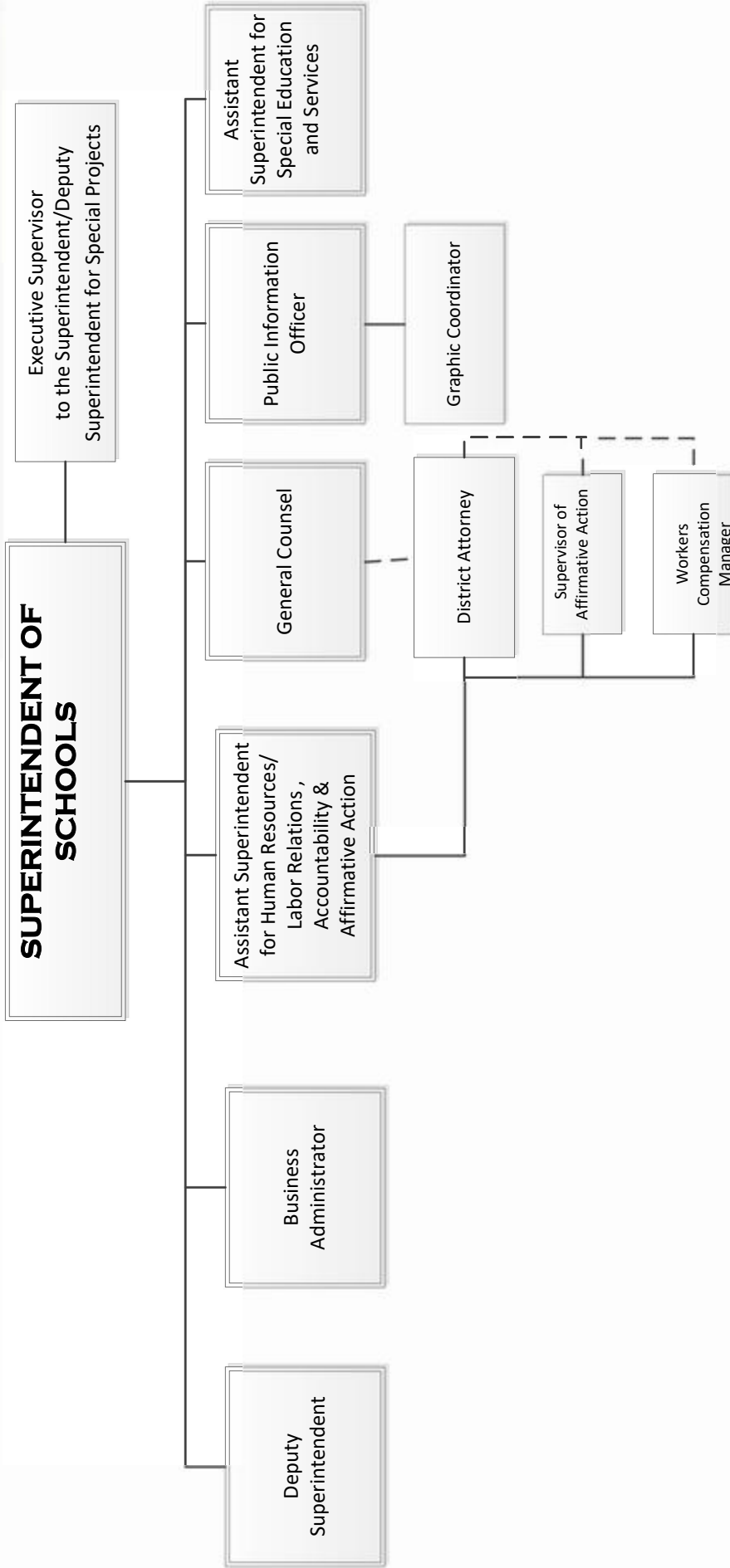
Mr. Richard L. Matthews
School Business Administrator

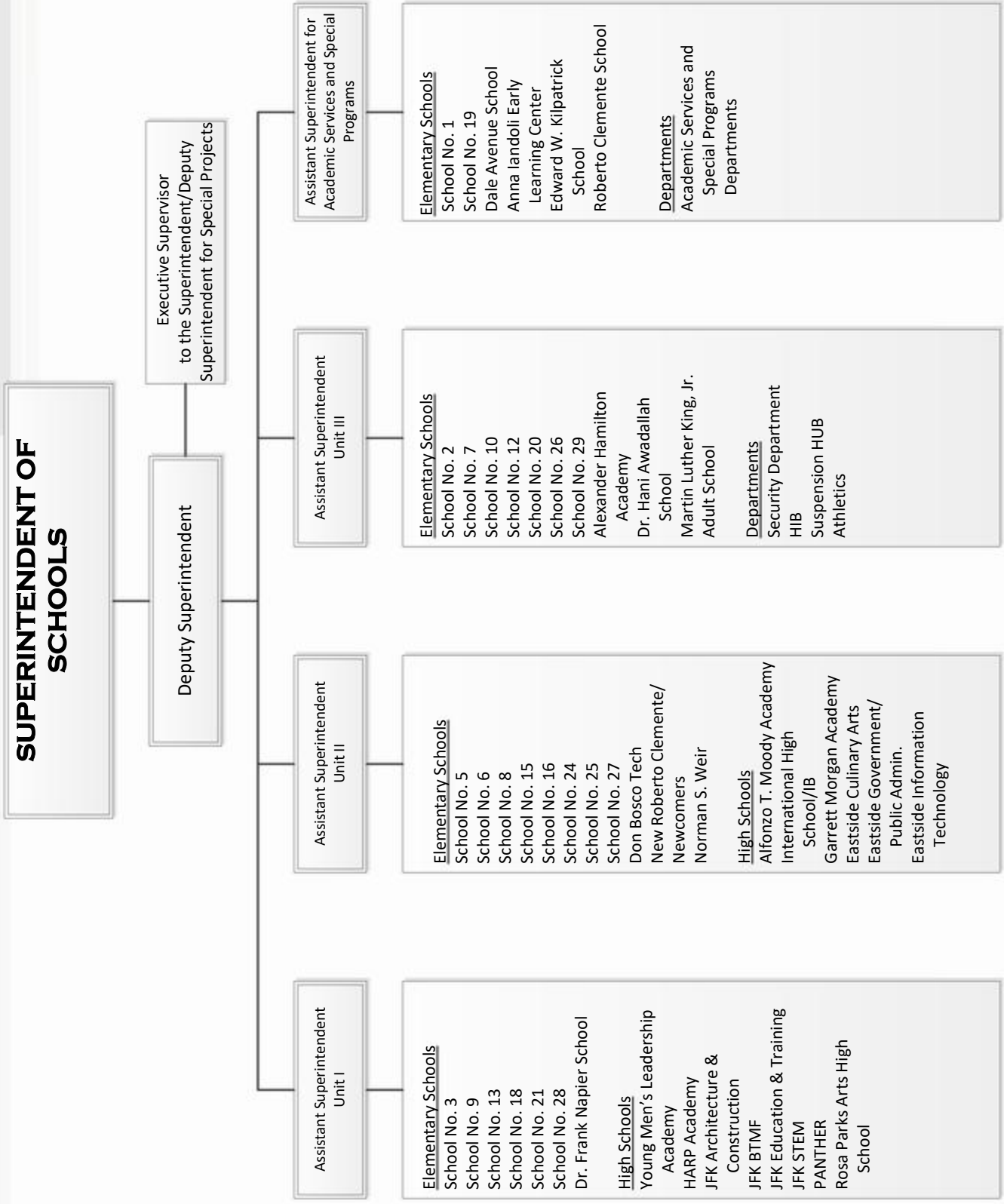


Organizational Chart 2020-2021

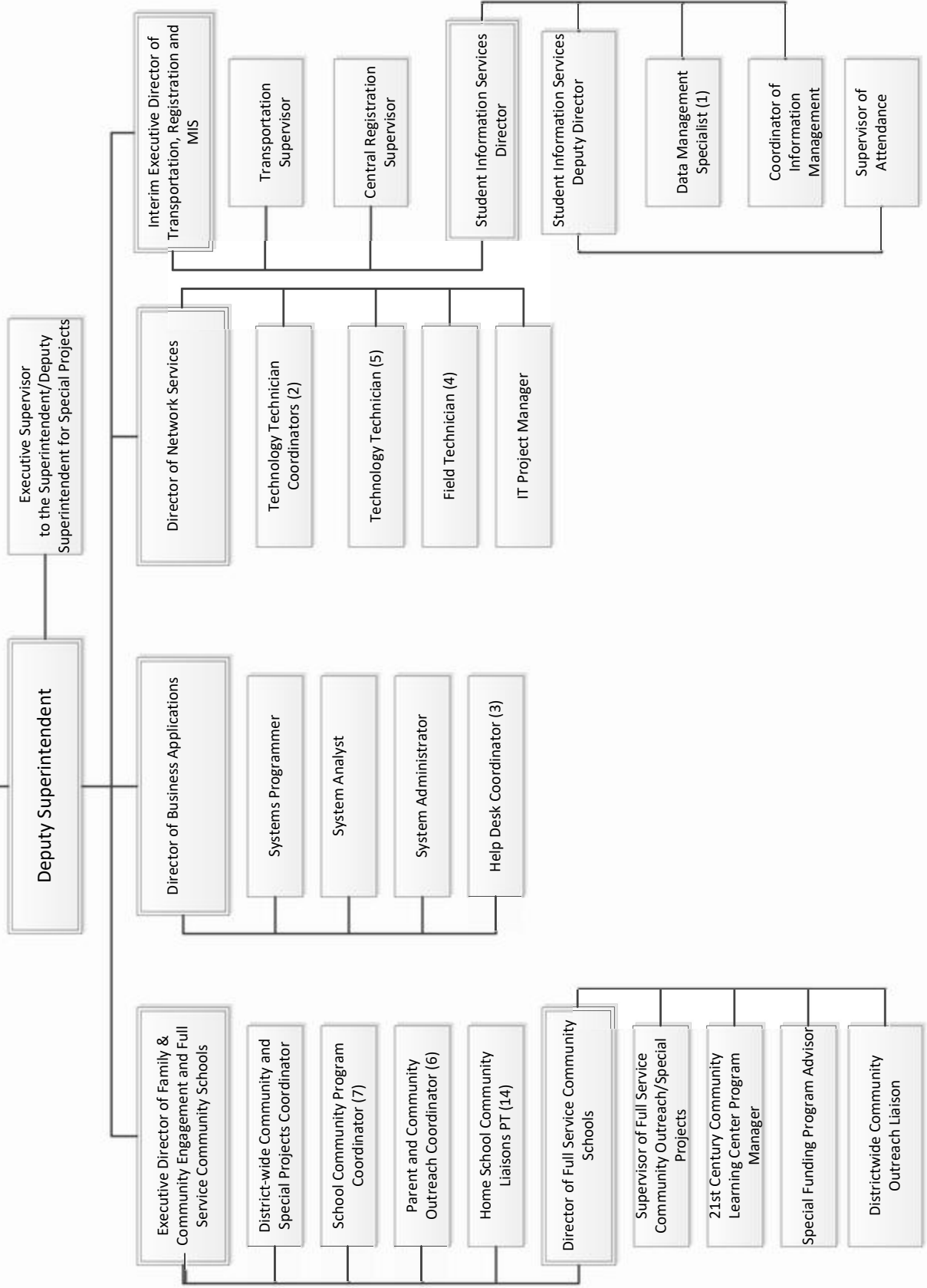
**Eileen F. Shafer,
Superintendent of Schools**

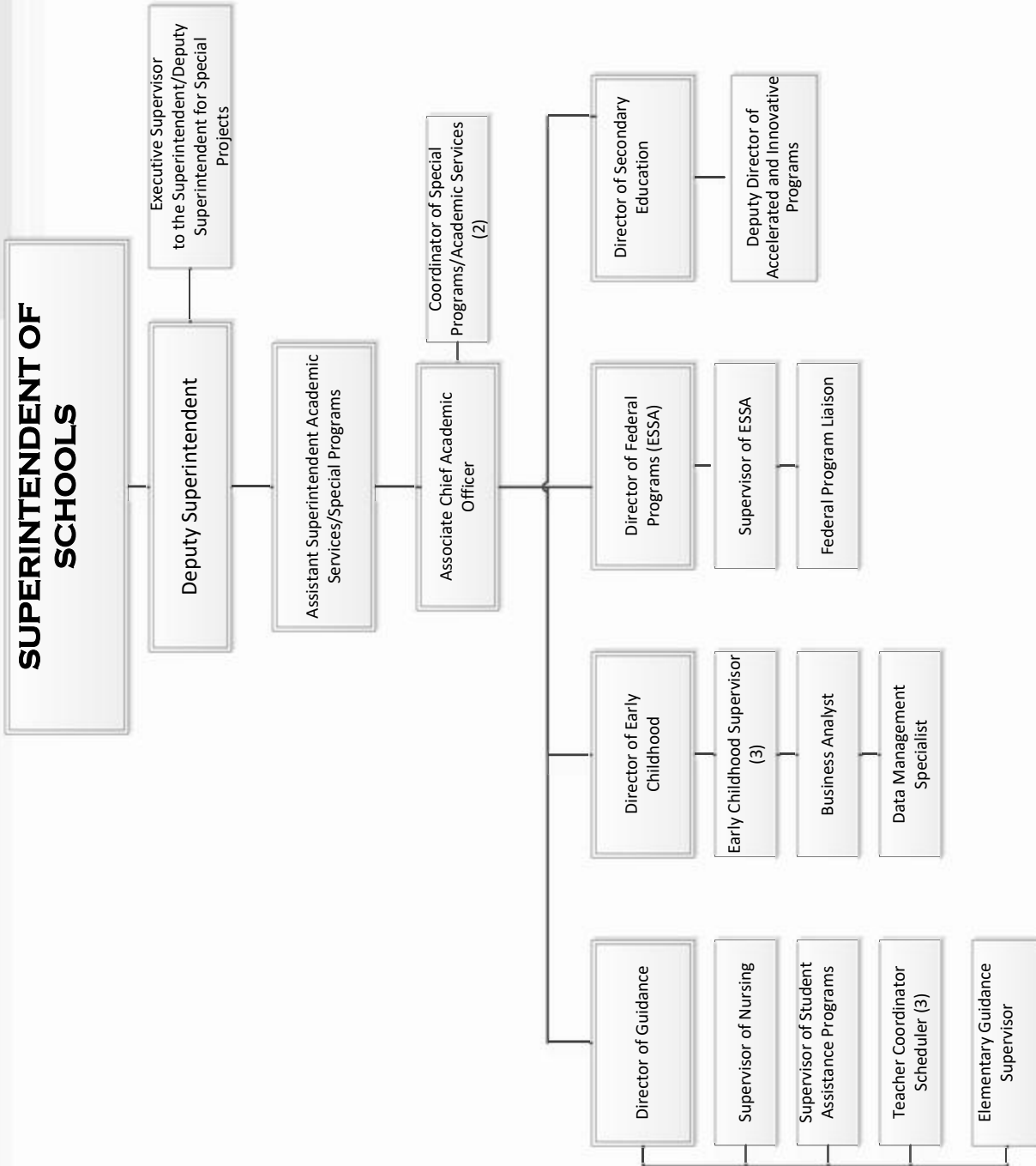
**Susana Peron,
Deputy Superintendent**

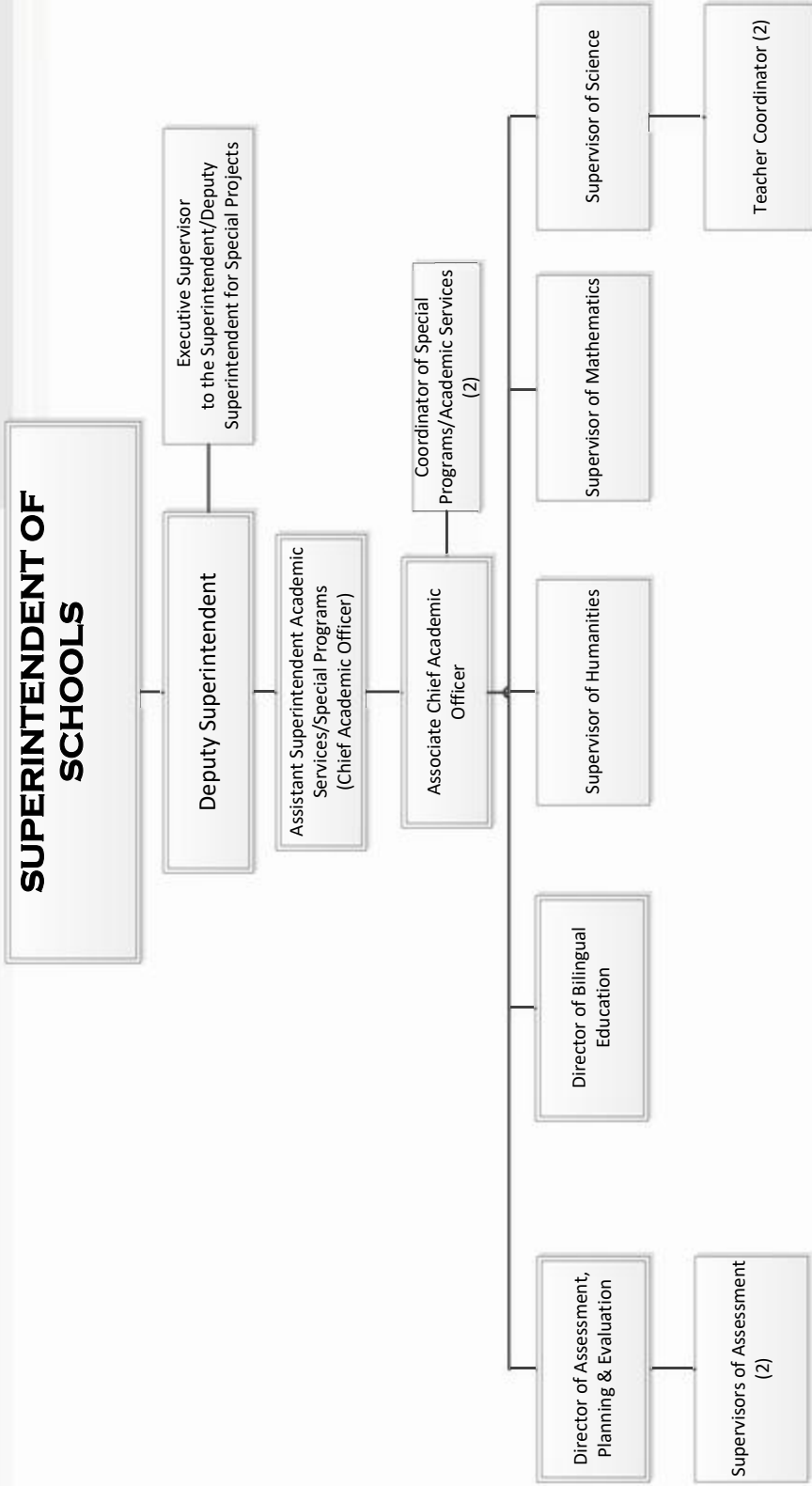


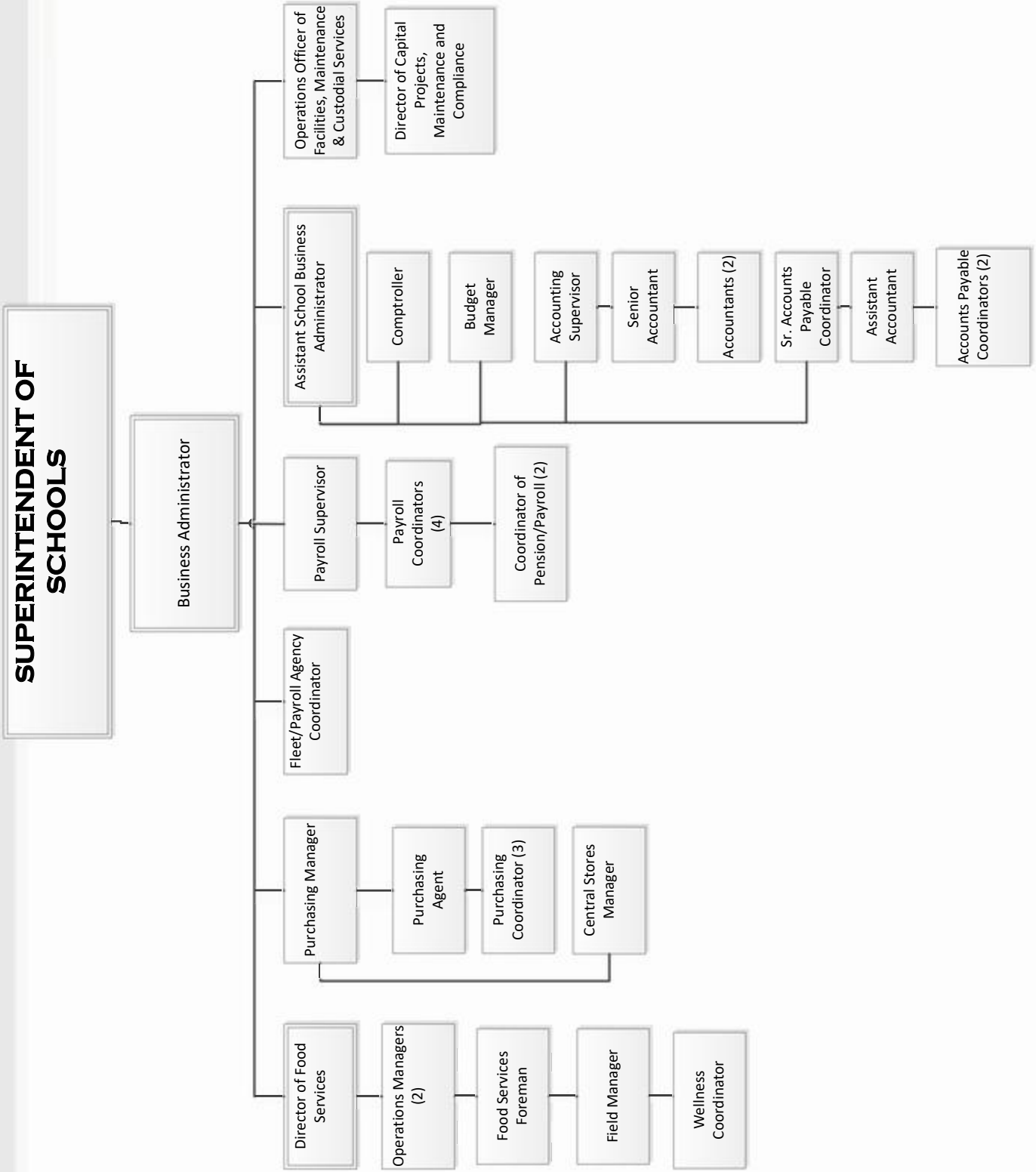


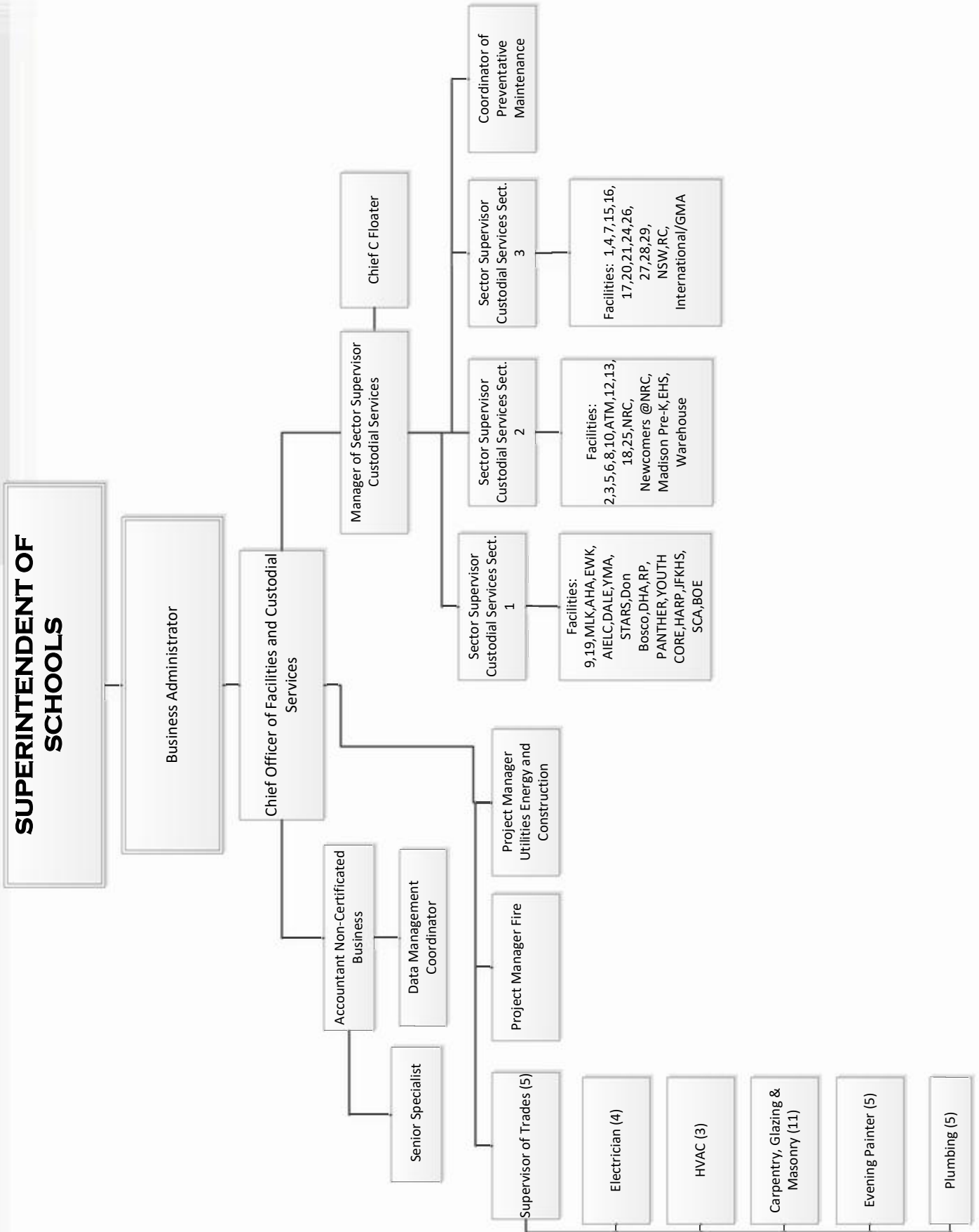
SUPERINTENDENT OF SCHOOLS

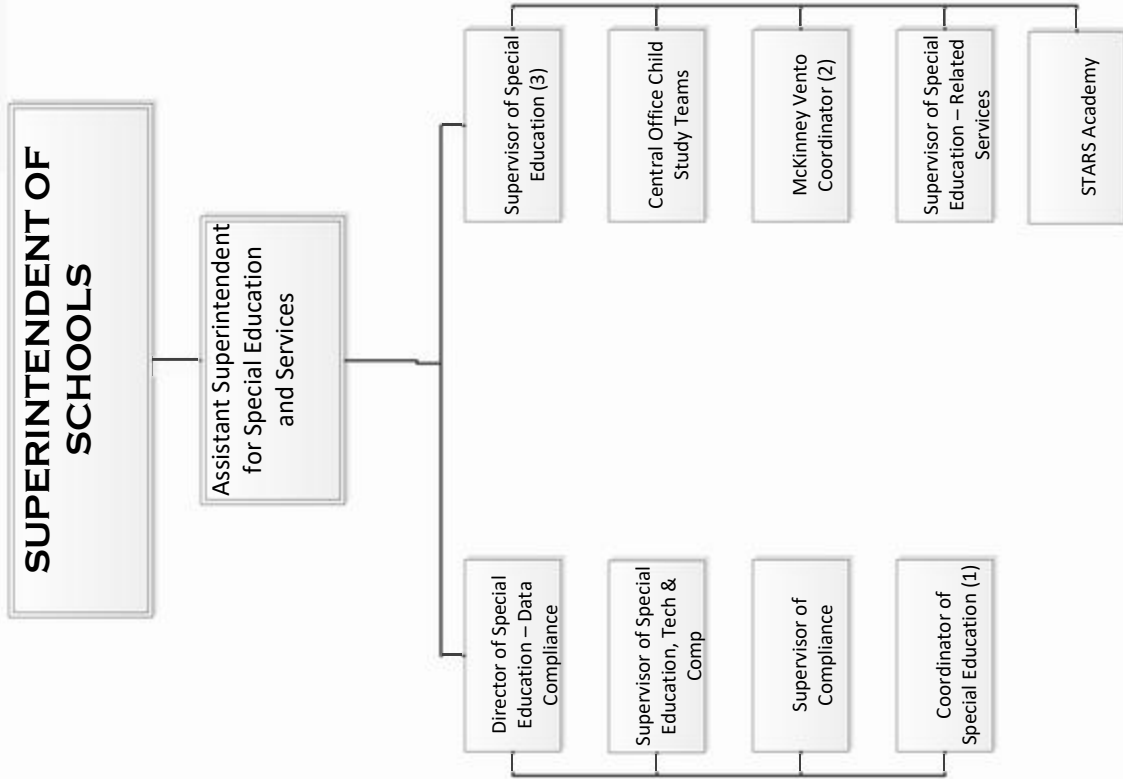


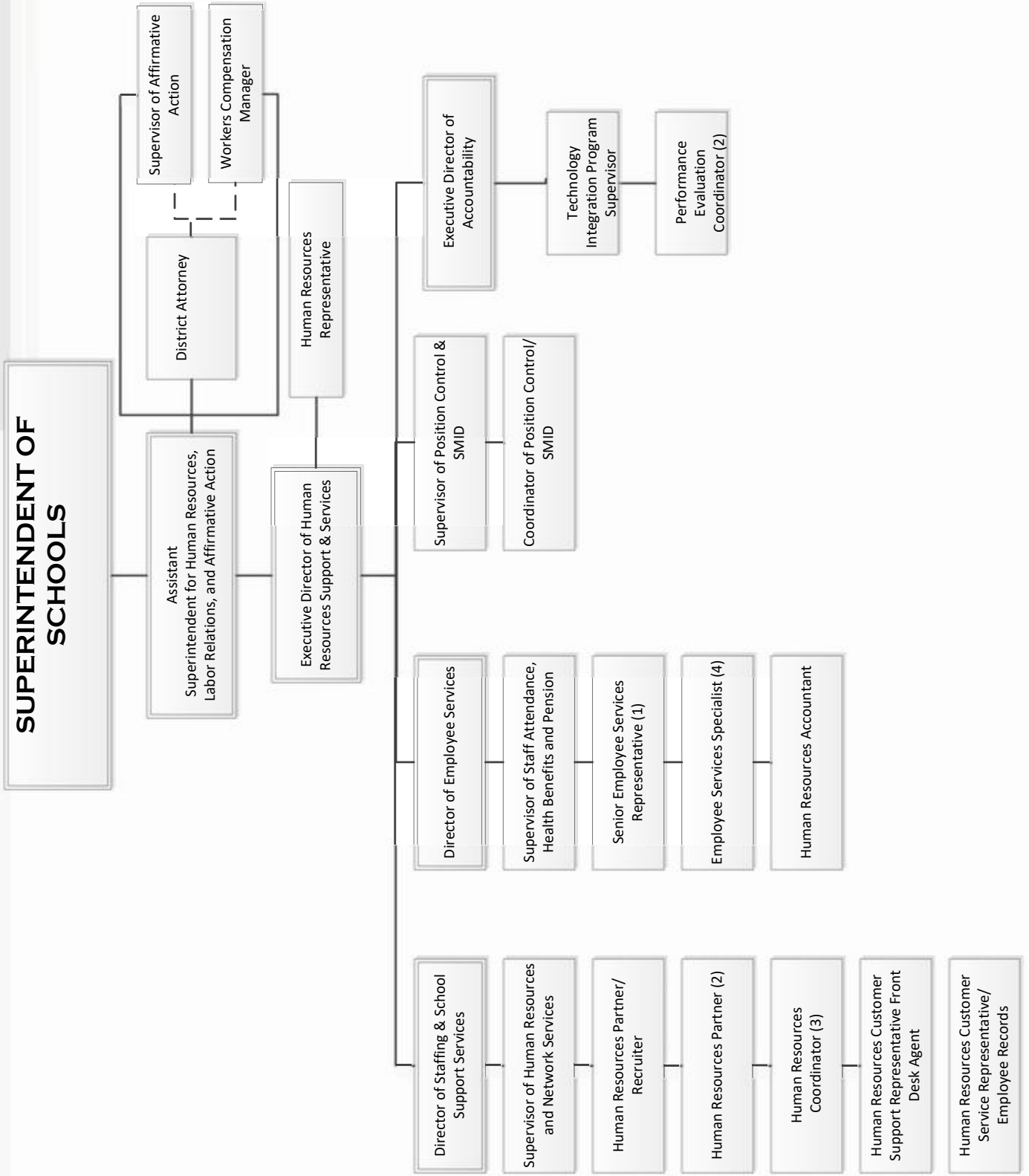


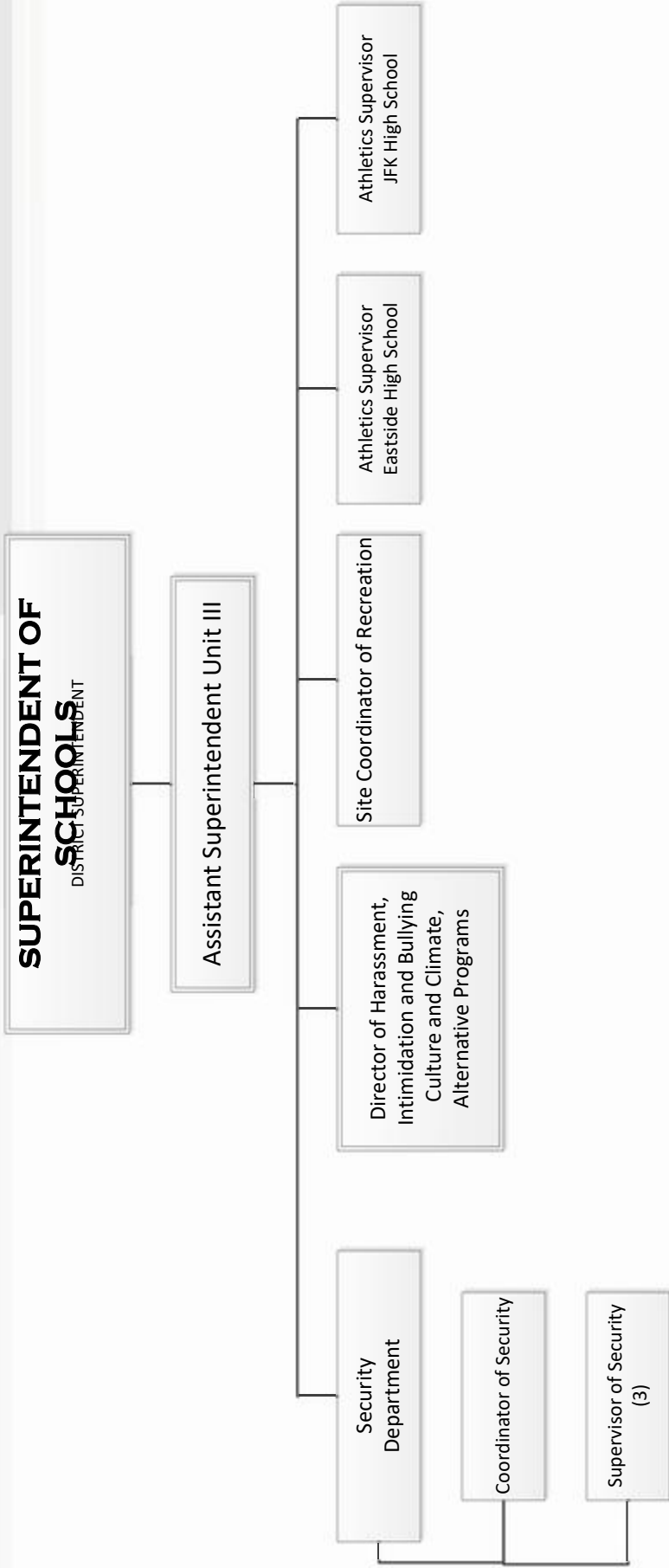












PATERSON PUBLIC SCHOOLS

JUNE 30, 2021

BOARD MEMBERS

TERM EXPIRES

Mr. Kenneth Simmons, President

January 2024

Mr. Manuel Martinez, Jr., Vice President

January 2022

Mr. Vincent Arrington

January 2023

Mr. Emanuel Capers

January 2023

Ms. Oshin Castillo

January 2022

Dr. Jonathan Hodges

January 2024

Ms. Dania Martinez

January 2024

Ms. Nakima Redmon

January 2022

Mr. Corey L. Teague

January 2023

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2021

Ms. Eileen Shafer Superintendent of Schools

Superintendent's Cabinet

Ms. Cheryl Coy Assistant Superintendent for Special Education & Services

Mr. David Cozart Assistant Superintendent (Unit III)

Ms. Jalyn Lyde Interim Assistant Superintendent (Unit II)

Mr. Richard L. Matthews School Business Administrator

Ms. Susana Peron Deputy Superintendent

Ms. Pamela Powell Chief of Staff

Mr. Luis Rojas Assistant Superintendent for Human
Capital/Labor Relations & Affirmative
Action

Ms. Joanna Tsimpedes Interim Assistant Superintendent for Academic
Services & Special Programs

Ms. Cicely Warren Assistant Superintendent (Unit I)

PATERSON PUBLIC SCHOOLS

Consultants and Advisors JUNE 30, 2021

Architects of Record

Coppa Montalbano Architects
97 Lackawana Ave, 2nd floor
Totowa, NJ 07512

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

EI Associates
8 Ridgedale Avenue
Cedar Knoll, NJ 07927

LAN Associates
445 Godwin Ave
Midland Park, NJ 07432

Remington & Vernick Engineers
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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

Honorable President and
Members of the Board of Education
Paterson Public Schools
County of Passaic, 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 Board of Education of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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



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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the basic financial statements, in fiscal year 2021, the Board adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. As a result, prior year balances were restated (Note 17) to reflect the implementation of this Statement. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, Schedules Related to Accounting and Reporting for Pensions, and Other Post Employment Benefits identified in the table of contents be presented to supplement the basic financial statements. Such information,



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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 and 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.



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

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2022 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

Wielkotz & Company, LLC

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

February 2, 2022

**REQUIRED SUPPLEMENTARY
INFORMATION - PART I**

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021.

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 increased \$58,024,512. Net position of governmental activities increased \$55,336,649 while net position of business-type activity increased by \$2,687,863.
- General revenues accounted for \$636,488,510 in revenue or 83.2 percent of all district revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$128,052,606 or 16.8 percent of total revenues of \$764,541,116.
- The School District had \$695,441,831 in expenses related to governmental activities; only \$118,293,778 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of \$632,484,702 were adequate to provide for these programs.

USING THIS ANNUAL REPORT

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

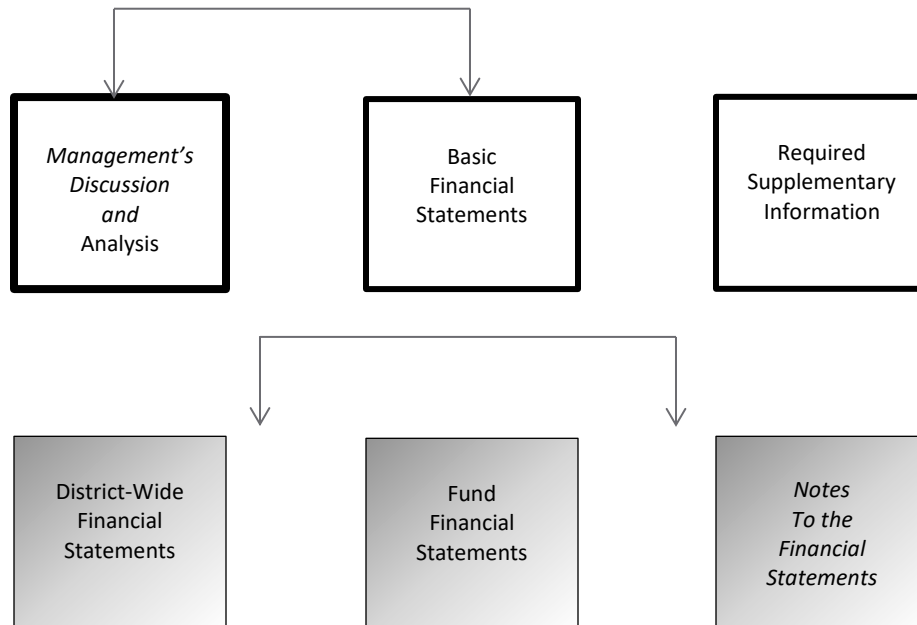
- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District’s overall financial status.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

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

**Organizational of Paterson Public Schools’
Annual Financial Report**



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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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			
	District-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as instruction, special education and building maintenance.	Activities the district operates similar to private business: Food Service Fund.	Instances in which the district administers resources on behalf of someone else, such as scholarships payroll agency and student activity funds.
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position, Statement of Revenues, Expenses and Changes in Fund Net Position, Statement of Cash Flows	Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position
Accounting Basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, liability and deferred inflow/outflow information	All asset, liabilities and deferred outflows/inflows of resources both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, liabilities and deferred outflows/inflows of resources, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and dedications during the year, regardless of when cash is received or paid.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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, 2021
(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, 2021
(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, 2021
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

The School District's net position was \$186,792,703 at June 30, 2021 and \$125,278,109 at June 30, 2020. 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 2021 compared to 2020 (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>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Assets						
Current and Other Assets	70,620,740	38,783,625	1,743,816	(912,648)	72,364,556	37,870,977
Capital Assets:	<u>381,535,446</u>	<u>351,205,526</u>	<u>169,165</u>	<u>244,594</u>	<u>381,704,611</u>	<u>351,450,120</u>
Total Assets	<u>452,156,186</u>	<u>389,989,151</u>	<u>1,912,981</u>	<u>(668,054)</u>	<u>454,069,167</u>	<u>389,321,097</u>
Deferred Outflows:						
Deferred Outflows Related to Debt Refunding						0
Deferred Outflows of Resources						
Related to PERS	<u>23,484,377</u>	<u>25,518,937</u>	_____	_____	<u>23,484,377</u>	<u>25,518,937</u>
Total Deferred Outflows	<u>23,484,377</u>	<u>25,518,937</u>	_____	_____	<u>23,484,377</u>	<u>25,518,937</u>
Liabilities						
Current Liabilities	53,426,958	55,548,815	319,679	319,679	53,746,637	55,868,494
Noncurrent Liabilities	<u>181,183,903</u>	<u>179,072,707</u>	_____	_____	<u>181,183,903</u>	<u>179,072,707</u>
Total Liabilities	<u>234,610,861</u>	<u>234,621,522</u>	<u>319,679</u>	<u>319,679</u>	<u>234,930,540</u>	<u>234,941,201</u>
Deferred Inflows:						
Deferred Commodities Revenue	751,649		17,139	16,075	768,788	16,075
Deferred Inflows of Resources						
Related to PERS	<u>55,169,585</u>	<u>54,604,649</u>	_____	_____	<u>55,169,585</u>	<u>54,604,649</u>
Total Deferred Inflows	<u>55,921,234</u>	<u>54,604,649</u>	<u>17,139</u>	<u>16,075</u>	<u>55,938,373</u>	<u>54,604,649</u>
Net Position						
Invested in Capital Assets-						
Net of Related Debt	343,840,259	326,401,123	169,165	244,594	344,009,424	326,645,717
Restricted	34,616,949	9,891,267			34,616,949	9,891,267
Unrestricted	<u>(193,348,560)</u>	<u>(210,010,473)</u>	<u>1,514,890</u>	<u>(1,248,402)</u>	<u>(191,833,670)</u>	<u>(211,258,875)</u>
Total Net Position	<u>185,108,648</u>	<u>126,281,917</u>	<u>1,684,055</u>	<u>(1,003,808)</u>	<u>186,792,703</u>	<u>125,278,109</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Table 2 below shows the changes in net position for fiscal year 2021 compared to 2020.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues						
Program Revenues:						
Charges for Services and						
Sales	462,837	1,162,563	5,028	9,001	467,865	1,171,564
Operating Grants and						
Contributions	85,791,819	88,220,730	9,753,800	15,601,437	95,545,619	103,822,167
Capital Grants and						
Contributions	32,039,122	9,898,923			32,039,122	9,898,923
General Revenues:						
Taxes:						
Property Taxes	54,495,247	47,952,236			54,495,247	47,952,236
Federal and State Aid not						
Restricted	558,297,696	537,811,000			558,297,696	537,811,000
Miscellaneous Income	5,161,266	6,007,184			5,161,266	6,007,184
Other Restricted Miscellaneous						
Income	18,466,393				18,466,393	
Investment Income	67,908	272,386			67,908	272,386
Transfers	<u>(4,003,808)</u>	<u> </u>	<u>4,003,808</u>	<u> </u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers	<u>750,778,480</u>	<u>691,325,022</u>	<u>13,762,636</u>	<u>15,610,438</u>	<u>764,541,116</u>	<u>706,935,460</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Functions/Program Expenses						
Instruction:						
Regular	245,192,217	243,771,599			245,192,217	243,771,599
Special Education	56,273,380	53,820,327			56,273,380	53,820,327
Other Special Instruction	24,682,807	23,914,666			24,682,807	23,914,666
Other Instruction	8,196,464	9,610,529			8,196,464	9,610,529
Support Services:						
Tuition	39,502,822	39,833,112			39,502,822	39,833,112
Student & Instruction Related Services	146,593,997	144,758,764			146,593,997	144,758,764
School Administrative Services	22,085,691	22,387,293			22,085,691	22,387,293
General Administrative Services	6,192,503	7,678,568			6,192,503	7,678,568
Central Administration and Admin. Info. Tech.	13,901,209	14,384,933			13,901,209	14,384,933
Plant Operations and Maintenance	43,020,730	39,275,746			43,020,730	39,275,746
Pupil Transportation	4,151,498	17,593,911			4,151,498	17,593,911
Unallocated Benefits	61,537,450	66,844,786			61,537,450	66,844,786
Interest on Long-Term Debt		1,305,600			0	1,305,600
Unallocated depreciation	24,111,063	1,798,833			24,111,063	1,798,833
Food Service			<u>11,074,773</u>	<u>18,330,891</u>	<u>11,074,773</u>	<u>18,330,891</u>
Total Expenses and Transfers	<u>695,441,831</u>	<u>686,978,667</u>	<u>11,074,773</u>	<u>18,330,891</u>	<u>706,516,604</u>	<u>705,309,558</u>
Increase or (Decrease) in						
Net Position	<u>55,336,649</u>	<u>4,346,355</u>	<u>2,687,863</u>	<u>(2,720,453)</u>	<u>58,024,512</u>	<u>1,625,902</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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 \$764,541,116. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only \$54,495,247 because some of the cost was paid by those who benefitted from the programs \$467,865, by other governments and organizations who subsidized certain programs with grants and contributions \$95,545,619, unrestricted federal and state aid \$558,297,696, other restricted miscellaneous revenue \$18,466,393, federal and state aid capital outlay \$32,039,122, and investment income \$67,908 by miscellaneous sources \$5,161,266.

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2021, 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 2020</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Local Source	\$78,655,323	10.4%	\$23,127,906	41.65%	\$55,527,417
State Source	625,036,434	82.8%	53,252,394	9.31%	571,784,040
Federal Source	<u>51,057,531</u>	<u>6.8%</u>	<u>16,989,874</u>	49.87%	<u>34,067,657</u>
Total	<u>\$754,749,288</u>	<u>100.0%</u>	<u>\$93,370,174</u>	14.12%	<u>\$661,379,114</u>

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2020</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Current Expenditures:					
Instruction	\$263,279,276	36.7%	\$7,548,055	2.95%	\$255,731,221
Support Services	416,527,907	58.0%	11,039,902	2.72%	405,488,005
Capital Outlay	<u>38,097,168</u>	<u>5.3%</u>	<u>25,774,861</u>	209.17%	<u>12,322,307</u>
Total	<u>\$717,904,351</u>	<u>100.0%</u>	<u>\$44,362,818</u>	6.59%	<u>\$673,541,533</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, 2021
(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, 2021, the School District amended the General Fund Budget by \$(16,397,045) for decreases in State Aid.

During the fiscal year ended June 30, 2021, the School District amended the Special Revenue Fund by \$74,594,451 for increases in federal and state grants.

General Fund

The General Fund actual revenue was \$599,301,851, including capital leases and transfers. That amount is \$87,518,740 above the final amended budget of \$511,783,111. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of \$82,539,809 for TPAF pension and social security reimbursements, \$1,297,655 additional in local anticipated revenues, and \$3,672,289 additional in extraordinary aid.

The actual expenditures of the General Fund were \$595,887,535, including transfers, which is \$64,433,383 above the final amended budget of \$531,454,152. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of \$82,539,809 for TPAF pension and social security reimbursements, and \$18,106,426 of unexpended budgeted funds.

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses decreasing budgetary fund balance \$3,414,316 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance increased \$10,028,690 from \$13,686,485 at June 30, 2020 to \$23,715,175 at June 30, 2021.

Special Revenue Fund

The special revenue fund actual revenue was \$102,767,354 including transfers. That amount is \$55,765,010 below the final amended budget of \$158,532,364. 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, 2021
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS, (continued)

Special Revenue Fund, (continued)

The actual expenditures of the special revenue fund were \$102,797,121, which is \$55,735,243 below the final amended budget of \$158,532,364. 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 2021 the School District had \$664,764,879 invested in sites, buildings, equipment and construction in progress. Of this amount \$283,060,268 in depreciation has been taken over the years. We currently have a net book value of \$381,704,611. Total additions for the year were \$54,459,034, 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 2021 balances compared to 2020.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$9,006,387	\$9,006,387	\$	\$	\$9,006,387	\$9,006,387
Construction in Progress	147,185,354	126,355,829			147,185,354	126,355,829
Buildings and Building Improvements	216,617,557	208,094,830			216,617,557	208,094,830
Machinery and Equipment	<u>8,726,148</u>	<u>7,748,480</u>	<u>169,165</u>	<u>244,594</u>	<u>8,895,313</u>	<u>7,993,074</u>
Total Expenses	<u>\$381,535,446</u>	<u>\$351,205,526</u>	<u>\$169,165</u>	<u>\$244,594</u>	<u>\$381,704,611</u>	<u>\$351,450,120</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, 2021
(CONTINUED)**

CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)

Debt Administration

At June 30, 2021, the District had \$161,850,372 of long-term debt. Of this amount, \$7,655,884 is for compensated absences, \$19,933,718 is for obligation under capital leases, \$398,531 is for State Aid Recovery Judgments, \$116,100,770 is for net pension liability, and \$17,761,469 is for general bond obligations.

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

	<u>2021</u>	<u>2020</u>	Percentage <u>Change</u>
Other Liabilities:			
General Bond Obligations	\$17,010,000	\$	100%
Amortization - Bond Premium	<u>751,469</u>	<u> </u>	100%
Total Certificates of Participation (Net)	17,761,469	0	100%
Capital Leases	19,933,718	24,804,402	(20)%
Judgment - State Aid Recovery	398,531	797,062	(50)%
Compensated Absences Payable	7,655,884	6,252,328	22%
Net Pension Liability	<u>116,100,770</u>	<u>123,718,914</u>	(6)%
Total Other Liabilities	<u>\$161,850,372</u>	<u>\$155,572,706</u>	4%

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 2021-2022 school year that is greater than the level of the 2020-2021 school year.

These factors were considered in preparing the Paterson Public Schools' budgets for the 2021-2022 fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	34,235,741	5,292,171	39,527,912
Receivables, net	22,173,629	2,669,375	24,843,004
Inventory		241,753	241,753
Internal Balances	6,459,483	(6,459,483)	-
Restricted assets:			
Capital reserve account - cash	913,619		913,619
Payroll deduction and withholdings account - cash	3,024,957		3,024,957
Unemployment compensation account - cash	3,328,160		3,328,160
Student activity accounts - cash	438,740		438,740
Scholarship accounts - cash	46,411		46,411
Capital assets:			
Land and Construction in Progress	156,191,741		156,191,741
Depreciable Buildings, Improvements and Equipment (net)	225,343,705	169,165	225,512,870
Total Assets	<u>452,156,186</u>	<u>1,912,981</u>	<u>454,069,167</u>
Deferred Outflows:			
Unamortized bond premium	-		-
Deferred outflows of resources related to PERS	23,484,377		23,484,377
Total Deferred Outflows	<u>23,484,377</u>	<u>-</u>	<u>23,484,377</u>
LIABILITIES			
Accounts payable and accrued liabilities	28,065,238	211,787	28,277,025
Contracts payable	4,580,805		4,580,805
Loans payable	20,085,000		20,085,000
Payable to federal government	7,416		7,416
Payable to state government	133,006		133,006
Payroll deductions and withholdings payable	3,024,957		3,024,957
Unemployment compensation claims payable	347,787		347,787
Unearned revenue	17,267,749		17,267,749
Noncurrent liabilities:			
Due within one year	3,913,482		3,913,482
Due beyond one year	157,185,421		157,185,421
Total liabilities	<u>234,610,861</u>	<u>211,787</u>	<u>234,822,648</u>
Deferred Inflows:			
Deferred inflows of resources related to PERS	55,169,585		55,169,585
Deferred inflows of unamortized bond premiums	751,469		751,469
Deferred inflows of Commodity Revenue		17,139	17,139
Total Deferred Inflows	<u>55,921,054</u>	<u>17,139</u>	<u>55,938,193</u>
NET POSITION			
Invested in capital assets	343,840,259	169,165	344,009,424
Restricted for:			
Debt service	789,042		789,042
Capital projects	14,815,115		14,815,115
Other purposes	19,012,792		19,012,792
Unrestricted (Deficit)	(193,348,560)	1,514,890	(191,833,670)
Total net position	<u>185,108,648</u>	<u>1,684,055</u>	<u>186,792,703</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, 2021

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	128,605,898	116,586,319	251,987	23,038,411		(221,901,819)	(221,901,819)	
Special education	38,953,804	17,319,576				(56,273,380)	(56,273,380)	
Other special instruction	16,986,223	7,696,584				(24,682,807)	(24,682,807)	
Other instruction	5,851,412	2,345,052				(8,196,464)	(8,196,464)	
Support services:								
Tuition	39,502,822					(39,502,822)	(39,502,822)	
Student & instruction related services	127,754,933	18,839,064	210,850 *	62,753,408		(83,629,739)	(83,629,739)	
General administrative services	5,692,023	500,480				(6,192,503)	(6,192,503)	
School administrative services	16,471,116	5,614,575				(22,085,691)	(22,085,691)	
Central services and administrative information technology	11,572,517	2,328,692				(13,901,209)	(13,901,209)	
Plant operations and maintenance	36,646,401	5,120,692			32,039,122	(9,727,971)	(9,727,971)	
Pupil transportation	4,151,443	55				(4,151,498)	(4,151,498)	
Unallocated benefits	60,133,894	1,403,556				(61,537,450)	(61,537,450)	
Interest on long-term debt	1,253,637					(1,253,637)	(1,253,637)	
Unallocated depreciation	24,111,063					(24,111,063)	(24,111,063)	
Total governmental activities	517,687,186	177,754,645	462,837	85,791,819	32,039,122	(577,148,053)	(577,148,053)	
Business-type activities:								
Food Service	11,074,773		5,028	9,753,800		(1,315,945)	(1,315,945)	
Total business-type activities	11,074,773		5,028	9,753,800		(1,315,945)	(1,315,945)	
Total primary government	528,761,959		467,865	95,545,619	32,039,122	(577,148,053)	(578,463,998)	
General revenues:								
Taxes:								
Levied for general purposes						54,495,247	54,495,247	
Federal and State aid not restricted						558,297,696	558,297,696	
Investment Earnings						67,908	67,908	
Miscellaneous Income						5,161,266	5,161,266	
Other Restricted Miscellaneous Revenue Transfers						18,466,393 **	18,466,393	
Total general revenues, special items, extraordinary items and transfers						(4,003,808)	-	
Change in Net Position						632,484,702	636,488,510	
Net Position—beginning						55,336,649	58,024,512	
Net Position—ending						126,281,917	125,278,109	
Prior period adjustments						3,490,082	3,490,082	
Net Position—beginning (restated)						129,771,999	128,768,191	
Net Position—ending						185,108,648	186,792,703	

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

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

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents					
Checking	15,125,589	3,388,321	15,721,831		34,235,741
Accounts Receivable -					
Tuition	331,762				331,762
Interfunds	7,137,654	2,351		789,042	7,929,047
Intergovernmental - Federal		14,889,123			14,889,123
Intergovernmental - State		5,085,785	517,340		5,603,125
Other receivables	461,165	605,000	175,282		1,241,447
Restricted cash and cash equivalents					
Capital reserve	913,619				913,619
Payroll deductions and withholdings	3,024,957				3,024,957
Unemployment compensation	3,328,160				3,328,160
Student activity accounts		438,740			438,740
Scholarship accounts		46,411			46,411
Total assets	<u>30,322,906</u>	<u>24,455,731</u>	<u>16,414,453</u>	<u>789,042</u>	<u>71,982,132</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	9,869,364	6,506,182	130,269		16,505,815
Judgements Payable-Workers Compensation	4,580,805				4,580,805
Intergovernmental accounts payable - State		133,006			133,006
Intergovernmental accounts payable - Federal		7,416			7,416
Compensated Absences Payable	2,029,494				2,029,494
Loans Payable	20,085,000				20,085,000
Accrued salaries & benefits	618,652	166,256			784,908
Interfund payables	2,351	181,761	1,177,279		1,361,391
Payroll deductions and withholdings payable	3,024,957				3,024,957
Unemployment compensation claims payable	347,787				347,787
Unearned revenue		16,975,959	291,790		17,267,749
Total liabilities	<u>40,558,410</u>	<u>23,970,580</u>	<u>1,599,338</u>	<u>-</u>	<u>66,128,328</u>
Fund Balances:					
Restricted for:					
Excess Surplus - current year	9,074,771				9,074,771
Excess Surplus - prior year - designated for subsequent year's expenditures	2,072,705				2,072,705
Capital reserve account	913,619				913,619
Unemployment compensation	2,980,373				2,980,373
Student groups		438,740			438,740
Scholarships		46,411			46,411
Assigned to:					
Year-end Encumbrances	164,057				164,057
Capital projects			14,815,115		14,815,115
Debt service				789,042	789,042
Designated by the BOE for subsequent year's expenditures	3,322,116				3,322,116
Unassigned:					
General fund	(28,763,145)				(28,763,145)
Total Fund balances	<u>(10,235,504)</u>	<u>485,151</u>	<u>14,815,115</u>	<u>789,042</u>	<u>5,853,804</u>
Total liabilities and fund balances	<u>30,322,906</u>	<u>24,455,731</u>	<u>16,414,453</u>	<u>789,042</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 \$660,210,566 and the accumulated depreciation is \$278,675,120

381,535,446

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

(584,045)

Accounts payable for subsequent Pension payment is not a payable in the funds

(8,160,977)

Bond issuance premium is recorded as revenue in the Governmental Funds in the year of receipt. The original premium is \$789,042 and accumulated amortization is \$37,573

(751,469)

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

23,484,377

 Deferred inflows of resources related to PERS Pension Liability

(55,169,585)

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)

(161,098,903)

Net position of governmental activities

185,108,648

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, 2021

	<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	54,495,247				54,495,247
Tuition charges	251,987				251,987
Other restricted Revenues	5,209		17,010,000	789,042	17,804,251
Scholarship donations		1,672			1,672
Student group receipts		210,850			210,850
Miscellaneous	5,229,174	662,142			5,891,316
Total - Local Sources	59,981,617	874,664	17,010,000	789,042	78,655,323
State sources	540,476,990	52,553,322	32,039,122		625,069,434
Federal sources	1,718,162	49,339,369			51,057,531
Total revenues	602,176,769	102,767,354	49,049,122	789,042	754,782,288
EXPENDITURES					
Current:					
Regular instruction	105,567,487	23,038,411			128,605,898
Special education instruction	38,953,804				38,953,804
Other special instruction	16,986,223				16,986,223
School sponsored/other instructional	5,851,412				5,851,412
Support services and undistributed costs:					
Tuition	39,502,822				39,502,822
Attendance and social work services	2,961,195				2,961,195
Health services	5,071,323				5,071,323
Student & instruction related services	56,970,679	62,751,736			119,722,415
School administrative services	16,471,116				16,471,116
General administrative services	5,692,023				5,692,023
Central services & administrative information technology	11,572,517				11,572,517
Plant operations and maintenance	39,130,125				39,130,125
Pupil transportation	4,151,443				4,151,443
Unallocated benefits	85,709,311				85,709,311
On-behalf contributions	82,539,809				82,539,809
Transfer to cover deficit (Enterprise Fund)	4,003,808				4,003,808
Transfer to charter school	72,119,048				72,119,048
Special Schools	762,891				762,891
Capital outlay	1,870,499	1,989,947	34,236,721		38,097,168
Total expenditures	595,887,535	87,780,094	34,236,721	-	717,904,351
Excess (Deficiency) of revenues	6,289,234	14,987,260	14,812,401	789,042	36,877,937
OTHER FINANCING SOURCES (USES)					
Transfers in	257,102,941				257,102,941
Transfers out	(244,827,357)	(15,017,027)			(259,844,384)
Proceeds from canceled project			2,714		2,714
Total other financing sources and uses	12,275,584	(15,017,027)	2,714	-	(2,738,729)
Net change in fund balances	18,564,818	(29,767)	14,815,115	789,042	34,139,208
Fund balance—July 1	(31,775,486)	-	-		(31,775,486)
Prior period adjustments	2,975,164	514,918	-		3,490,082
Fund balance—July 1 (Restated)	(28,800,322)	514,918	-	-	(28,285,404)
Fund balance—June 30	(10,235,504)	485,151	14,815,115	789,042	5,853,804

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, 2021

Total net change in fund balances - governmental funds (from B-2)		34,139,208
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	(24,111,063)
	Non-depreciable capital outlay - Construction in Progress	20,829,525
	Depreciable Capital outlays	<u>33,611,458</u>
		30,329,920
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:		
	Capital Leases - Principal	4,870,685
	Judgement - State Aid Recovery	<u>398,531</u>
		5,269,216
Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.		
	General Bond Obligations	(17,010,000)
	Amortization Expense - Premium	<u>(789,042)</u>
		(17,799,042)
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. (+)		
	Capital Lease Obligations - Prior Year	701,299
	Capital Lease Obligations	<u>(584,045)</u>
		117,253
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	(1,403,556)
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	7,788,397
	Less: Pension Expense	<u>(3,142,321)</u>
	Increase in Pension Expense	4,646,076
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	17,759,839
	Increase in On-behalf TPAF Pension Expense	<u>(17,759,839)</u>
The governmental funds report the effect of bond premiums, discounts, and other similar items when debt is first issued. Whereas these amounts are deferred and amortized in the Statement of Activities (+)		
	Amortization of Original Issue Premium	37,573
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	38,538,064
	Increase in On-behalf State Aid TPAF Post Employment Medical Expense	<u>(38,538,064)</u>
Change in net assets of governmental activities		<u>55,336,649</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
Fiscal Year Ended June 30, 2021

		<u>Business-type Activities - Enterprise Fund</u>
		<u>Food Service Program</u>
ASSETS		
Current assets:		
Cash and cash equivalents	5,292,171	
Accounts receivable:		
State	58,764	
Federal	2,610,611	
Inventories	241,753	
Total current assets		<u>8,203,299</u>
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,201,657	
Less accumulated depreciation	<u>(4,385,148)</u>	
Total capital assets (net of accumulated depreciation)		<u>169,165</u>
Total assets		<u>8,372,464</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	196,461	
Accrued Salaries and Wages	15,326	
Interfund Payable	6,459,483	
Total Liabilities		<u>6,671,270</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Commodities Revenue		<u>17,139</u>
Total Deferred Inflows of Resources		<u>17,139</u>
Total Liabilities and Deferred Inflows of Resources		<u>6,688,409</u>
NET POSITION		
Invested in capital assets net of related debt		169,165
Unrestricted		<u>1,514,890</u>
Total net position		<u><u>1,684,055</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2021

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
Operating Revenues:	
Charges for Services:	
Daily Sales - Non-Reimbursable Programs	28
Special Functions - Non-Reimbursable Programs	
Miscellaneous	5,000
Total Operating Revenues	<u>5,028</u>
Operating Expenses:	
Cost of Food - Reimbursable Programs	4,698,075
Cost of Food - Non-Reimbursable Programs	
Salaries	4,963,547
Supplies and Materials	200,555
Employee Benefits	946,622
Depreciation Expense	93,480
Repairs and Other Expenses	79,117
Other Expenses	79,334
Purchased Services	14,043
Total Operating Expenses	<u>11,074,773</u>
Operating Income (Loss)	<u>(11,069,745)</u>
Nonoperating Revenues (Expenses):	
State Sources:	
School Lunch Program	174,437
Federal Sources:	
National School Lunch Program	4,335,664
School Breakfast Program	2,718,717
After School Snack Program	-
Fresh Fruit and Vegetable Program	432,513
Summer Food Program	132,061
CACFP Food	-
P-EBT Administrative Costs	5,814
Emergency Operational Cost Program - School	1,642,805
U.S.D.A. Commodities	211,579
Interest Income	18,051
Cancellation of Prior Year Accounts Payable	2,103
Total Nonoperating Revenues (Expenses)	<u>9,753,800</u>
Income (Loss) Before Contributions & Transfers	<u>(1,315,945)</u>
Other financing sources/(uses)	
Transfer In	4,003,808
Change in net assets	2,687,863
Total Net Position—Beginning	<u>(1,003,808)</u>
Total Net Position—Ending	<u><u>1,684,055</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, 2021

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	5,028
Payments for Employees Salaries, Payroll Taxes and Benefits	(5,894,843)
Payments to Suppliers for Goods and Services	(2,440,029)
Net Cash Provided by (used for) Operating Activities	<u>(8,329,844)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	174,170
Receipts from Federal Subsidy	9,028,659
Interest Income	2,103
Transfer In	4,003,808
Miscellaneous Income	18,051
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>13,226,791</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(18,051)
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(18,051)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>4,878,896</u>
Balances—Beginning of Year	<u>413,275</u>
Balances—End of Year	<u><u>5,292,171</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(11,069,745)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	93,480
Food Distribution Program	212,643
Increase (Decrease) in Interfund	2,277,600
(Increase) Decrease in Inventories	184,013
Increase (Decrease) in Accounts Payable	(27,835)
Total Adjustments	<u>2,739,901</u>
Net Cash Provided by (used for) Operating Activities	<u><u>(8,329,844)</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, 2021

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, 2021**

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, 2021**

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, 2021

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, 2021**

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. The District does not have any activities that are required to be included in the Fiduciary 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, 2021**

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, 2021**

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 of \$2,375,798 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, 2021**

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, 2021**

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, 2021, 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, 2021**

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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

X. New Accounting Standards:

During fiscal year 2021, the District adopted the following GASB Statement:

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.

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

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. However; GASB Statement No. 95 postponed the implementation of this Statement by one year due to the COVID-19 pandemic.

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. However; GASB Statement No. 95 postponed the implementation of this Statement by one year due to the COVID-19 pandemic.

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

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

X. New Accounting Standards: (continued)

obligation; establishing that a conduit debt obligation is not a liability of the issuer; 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. However; GASB Statement No. 95 postponed the implementation of this Statement by one year due to the COVID-19 pandemic.

GASB Statement No. 92, Omnibus. This Statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions. This Statement is effective for reporting periods beginning after December 15, 2020. However; GASB Statement No. 95 postponed the implementation of this Statement by one year due to the COVID-19 pandemic.

GASB Statement No. 93, Replacement of Interbank Offering Rates. The objective of this Statement is to address certain issues with Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as amended, Statement No. 87, *Leases*, as amended and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this Statement are effective for fiscal years beginning after June 15, 2020. However; GASB Statement No. 95 postponed the implementation of this Statement by one year due to the COVID-19 pandemic.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

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

X. New Accounting Standards: (continued)

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

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, 2021, \$-0- of the District's bank balance of \$57,434,351 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, 2021**

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, 2021, consisted of accounts receivable and intergovernmental. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	Governmental Fund Financial <u>Statements</u>	Enterprise <u>Fund</u>	District Wide Financial <u>Statements</u>
State Aid	\$5,603,125	\$58,764	\$5,868,729
Federal Aid	14,889,123	2,610,611	17,499,734
Other	1,325,704		1,474,541
Interfunds	<u>7,969,712</u>		
Gross Receivables	29,787,664	<u>2,669,375</u>	<u>24,843,004</u>
Less: Allowance for Uncollectibles			
Total Receivables, Net	<u>\$29,787,664</u>	<u>\$2,669,375</u>	<u>\$24,843,004</u>

NOTE 4. INTERFUND BALANCE AND ACTIVITY:

Interfund transfer for the year ended June 30, 2021 consisted of the following:

\$181,761	Due to the General Fund from the Special Revenue Fund to reimburse expenditures.
388,237	Due to the General Fund from the Capital Projects Fund to reimburse expenditures.
6,459,483	Due to the General Fund from the Proprietary Fund for shared operational services.
2,351	Due to the Special Revenue Fund from the General Fund for deposit in error.
789,042	Due to the Debt Service Fund from the Capital Projects Fund for payment of debt.

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, 2021

NOTE 4. INTERFUND BALANCE AND ACTIVITY: (continued)

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

\$15,017,027	Contribution from Special Revenue Fund to School Based Budgets.
2,741,443	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, 2021 was as follows:

	<u>Balance</u> <u>6/30/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2021</u>
Governmental Activities				
Capital assets that are not being depreciated:				
Land	\$9,006,387	\$	\$	\$9,006,387
Construction in progress	<u>126,355,829</u>	<u>20,829,525</u>	<u> </u>	<u>147,185,354</u>
Total capital assets not being depreciated	<u>135,362,216</u>	<u>20,829,525</u>	<u> </u>	<u>156,191,741</u>
Building and building improvements	443,621,522	31,834,866	<u> </u>	475,456,388
Machinery and equipment	<u>26,785,845</u>	<u>1,776,592</u>	<u> </u>	<u>28,562,437</u>
Totals at historical cost	<u>470,407,367</u>	<u>33,611,458</u>	<u> </u>	<u>504,018,825</u>
Less accumulated depreciation for:				
Buildings and improvements	(235,526,692)	(23,312,139)	<u> </u>	(258,838,831)
Equipment	<u>(19,037,365)</u>	<u>(798,924)</u>	<u> </u>	<u>(19,836,289)</u>
Total accumulated depreciation	<u>(254,564,057)</u>	<u>(24,111,063)</u>	<u> </u>	<u>(278,675,120)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>215,843,310</u>	<u>9,500,395</u>	<u> </u>	<u>225,343,705</u>
Governmental activities capital assets, net	<u>\$351,205,526</u>	<u>\$30,329,920</u>	<u>\$ </u>	<u>\$381,535,446</u>
Business-type activities:				
Building and building improvements	1,352,656	<u> </u>	<u> </u>	1,352,656
Equipment	<u>3,183,606</u>	<u>18,051</u>	<u> </u>	<u>3,201,657</u>
Totals at historical cost	<u>4,536,262</u>	<u>18,051</u>	<u> </u>	<u>4,554,313</u>
Less accumulated depreciation for:				
Building and building improvements	(1,352,656)	<u> </u>	<u> </u>	(1,352,656)
Equipment	<u>(2,939,012)</u>	<u>(93,480)</u>	<u> </u>	<u>(3,032,492)</u>
Total accumulated depreciation	<u>(4,291,668)</u>	<u>(93,480)</u>	<u> </u>	<u>(4,385,148)</u>
Business-type activities capital assets, net	<u>\$244,594</u>	<u>(\$75,429)</u>	<u>\$ </u>	<u>\$169,165</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

NOTE 5. CAPITAL ASSETS: (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:

Depreciation Expense - Unallocated \$24,111,063

Business-Type Activities:

Food Service Fund \$93,480

NOTE 6. LONG-TERM OBLIGATION ACTIVITY:

Advance and Current Refundings of Debt

Changes in long-term obligations for the fiscal year ended June 30, 2021 were as follows:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>	<u>Long-term</u> <u>Portion</u>
Governmental Activities:						
Long-term debt obligations						
General loan obligation debt	\$ 0	\$ 17,010,000	\$	\$ 17,010,000	\$	\$ 17,010,000
General bond obligation debt	<u>0</u>	<u>17,010,000</u>	<u></u>	<u>17,010,000</u>	<u></u>	<u>17,010,000</u>
Total bonds payable	0	17,010,000	0	17,010,000	0	17,010,000
Capital Leases	24,804,403		4,870,685	19,933,718	3,514,951	16,418,767
Judgment - State Aid Recovery	797,062		398,531	398,531	398,531	
Compensated Absences Payable	6,252,328	3,138,280	1,734,724	7,655,884		7,655,884
Net Pension Liability	<u>123,718,914</u>	<u></u>	<u>7,618,144</u>	<u>116,100,770</u>	<u></u>	<u>116,100,770</u>
Total Other Liabilities	<u>\$155,572,707</u>	<u>\$3,138,280</u>	<u>\$14,622,084</u>	<u>\$144,088,903</u>	<u>\$3,913,482</u>	<u>\$140,175,421</u>

A. Bonds and Loans Payable:

The Board issued Energy Savings Obligation Refunding Bonds to provide funds for the energy savings improvements of major capital facilities and other capital assets.

All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the board are general obligation refunding bonds.

Outstanding bonds payable at June 30, 2021 consisted of the following:

<u>Issue</u>	<u>Amount</u> <u>Issued</u>	<u>Issue</u> <u>Date</u>	<u>Interest</u> <u>Rates</u>	<u>Date of</u> <u>Maturity</u>	<u>Principal</u> <u>Balance</u> <u>June 30, 2021</u>
Refunding School Bonds	\$17,010,000	7/9/20	2.0%-5.0%	2/1/42	<u>\$17,010,000</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

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

A. Bonds and Loans Payable: (continued)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022		601,144	601,144
2023	1,085,000	601,144	1,686,144
2024	935,000	557,744	1,492,744
2025	605,000	520,344	1,125,344
2026	650,000	496,144	1,146,144
2027-2031	3,135,000	2,009,719	5,144,719
2032-2036	4,285,000	1,257,919	5,542,919
2037-2041	5,140,000	620,988	5,760,988
2042-2044	<u>1,175,000</u>	<u>35,250</u>	<u>1,210,250</u>
	<u>\$17,010,000</u>	<u>\$6,099,252</u>	<u>\$23,109,252</u>

Interest for 2020-2021 and 2021-2022 was capitalized and held in trust at sale.

B. Bonds Authorized But Not Issued

As of June 30, 2021, the District has authorized but not issued bonds of \$2,990,000.

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, 2021:

Energy Savings Program:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$754,000	\$404,927	\$1,158,927
2023	544,000	378,914	922,914
2024	574,000	360,146	934,146
2025	479,000	340,343	819,343
2026	514,000	323,817	837,817
2027-2031	3,153,000	1,327,006	4,480,006
2032-2036	4,558,000	703,110	5,261,110
2037	1,161,000	40,055	<u>1,201,055</u>
Total minimum lease payment			15,615,318
Less: amount representing interest			<u>3,878,318</u>
Present value of lease payments			<u>\$11,737,000</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

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

C. Capital Leases, (continued)

Vehicles:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$369,766	\$13,635	\$383,401
2023	376,521	6,879	<u>383,400</u>
Total minimum lease payment			766,801
Less: amount representing interest			<u>20,514</u>
Present value of lease payments			<u><u>\$746,287</u></u>

Textbooks:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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			7,875,347
Less: amount representing interest			<u>424,916</u>
Present value of lease payments			<u><u>\$7,450,431</u></u>

D. 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.

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.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

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

D. Leases, (continued)

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:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>Amount</u>
2022	<u>\$398,531</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, 2021**

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, 2021**

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, 2021**

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	PERS	DCRP
<u>Ending</u> 6/30/21	\$7,788,397	\$0
6/30/20	6,678,812	100
6/30/19	6,926,124	30,524

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

Year	Pension	Post-Retirement Medical	NCGI	Long-Term Disability Insurance
<u>Ending</u> 6/30/21	\$51,588,777	\$16,474,720	\$981,546	\$33,028
6/30/20	37,672,791	14,226,419	675,242	34,811
6/30/19	35,388,939	16,388,386	740,784	41,386

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 \$13,461,738 during the year ended June 30, 2021 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, 2021**

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, 2021, the District had a liability of \$116,100,770 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the District's proportion was 0.7119521104 percent, which was an increase of 0.0253298553 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$3,142,321. At June 30, 2021, 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	\$2,114,004	\$410,582
Actual investment earnings on pension plan investments	3,968,417	
Changes of assumptions	3,766,440	48,612,491
Changes in proportion and differences between District contributions and proportionate share of contributions	5,474,539	6,146,512
District contributions subsequent to the measurement date	<u>8,160,977</u>	<u> </u>
Total	<u>\$23,484,377</u>	<u>\$55,169,585</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 7. PENSION PLANS: (continued)

The \$8,160,977 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, 2021, the plan measurement date is June 30, 2020) will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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:	
2021	\$(14,568,524)
2022	(13,282,064)
2023	(7,590,360)
2024	(3,069,414)
2025	(663,849)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.16, 5.21, 5.63, 5.48, 5.57, 5.72, and 6.44 years for 2020, 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2020 and June 30, 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Collective deferred outflows of resources	\$2,347,583,337	\$3,149,522,616
Collective deferred inflows of resources	7,849,949,467	7,645,087,574
Collective net pension liability	16,435,616,426	18,018,482,972
District's Proportion	.7119521104%	.6866222551%

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 7. PENSION PLANS: (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00-6.00% (based on years of service)
Thereafter	3.00-7.00% (based on years of service)
Investment Rate of Return	7.00 Percent

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. 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 Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non- Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement based on Scale MP-2020.

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, 2020) 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, 2021

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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

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, 2020 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, 2020		
	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
District's proportionate share of the pension liability	\$146,387,803	\$116,100,770	\$90,401,396

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, 2021 was as follows:

Net Pension Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>1,130,996,237</u>
	<u>\$1,130,996,237</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 7. PENSION PLANS: (continued)

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2020. 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, 2020, the proportion of the TPAF net pension liability associated with the District was 0.017175655335%.

For the year ended June 30, 2021, the District recognized on-behalf pension expense and revenue of \$70,330,162 for contributions provided by the State in the District-Wide Financial Statements.

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	1.55-4.45% (based on years of service)
Thereafter	2.75%-5.65% (based on years of service)
Investment Rate of Return	7.00%

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Health Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with a future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

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, 2020) 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 5.40% as of June 30, 2020. 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 2.21% as of June 30, 2020 based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 78% 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 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062, 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, 2021**

NOTE 7. PENSION PLANS: (continued)

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

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

NOTE 8. POST-RETIREMENT BENEFITS:

General Information about the OPEB Plan

Plan Description and Benefits Provided

The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provision of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents. In Fiscal Year 2020, the State paid PRM benefits for 143,053 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 2020, the State contributed \$1.578 billion to pay for "pay-as-you-go" PRM benefit costs incurred by covered retirees. The State's "pay-as-you-go" contributions have remained consistent with Fiscal Year 2019 amounts. The Fiscal Year 2021 Appropriations Act includes \$1.775 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. The Fiscal Year 2020 total State OPEB liability to provide these benefits is \$65.5 billion, a decrease of \$10.5 billion or 13.8 percent from the \$76.0 billion liability recorded in Fiscal Year 2018.

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.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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, 2020 was as follows:

OPEB Liability:		
District's proportionate share	\$	-0-
State's proportionate share associated with the District		<u>1,190,174,602</u>
		<u>\$1,190,174,602</u>

Actual Assumptions and Other Imputes

The total OPEB liability in the June 30, 2020 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, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. 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:

Inflation rate	2.50%	
	<u>TPAF/ABP</u>	<u>PERS</u>
Salary increases:		
Through 2026	1.55 - 4.45% based on service years	2.00 - 6.00% based on service years
Thereafter	1.55 - 4.45% based on service years	3.00 - 7.00% based on service years

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP). “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018 and July 1, 2013 – June 30, 2018 for TPAF, PERS and PFRS, respectively.

(a) *Health Care Trend Assumptions*

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

(b) *Discount Rate*

The discount rate for June 30, 2020 was 2.21%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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

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

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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

For the year ended June 30, 2021, the board of education/board of trustees recognized on-behalf OPEB expense of \$55,012,784 in the district-wide financial statements as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75 and in which there is a special funding situation.

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

NOTE 9. DEFERRED COMPENSATION:

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

AXA Equitable
AIG Valic
MetLife

TransAmerica
Great American Life
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.

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

NOTE 10. RISK MANAGEMENT: (continued)

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

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2021, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,882,836 reported at June 30, 2021 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, 2021 and 2020 are as follows:

<u>Governmental Activities:</u>	Fiscal Year Ended <u>June 30, 2021</u>	Fiscal Year Ended <u>June 30, 2020</u>
Unpaid Claims, Beginning of Year	\$4,957,148	\$4,580,805
Incurred Claims (Including IBNR)	360,042	1,317,677
Claim Payments	<u>(1,434,354)</u>	<u>(941,334)</u>
Unpaid Claims, End of Year	<u>\$3,882,836</u>	<u>\$4,957,148</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, 2021**

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>
2020-2021	\$5,209	\$1,135,482	\$787,695	\$3,328,160
2019-2020	35,158	792,799	1,357,373	2,975,164
2018-2019	49,619	690,054	779,448	3,504,581

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 \$913,619 in the capital reserve account at June 30, 2021.

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, 2020 to June 30, 2021 fiscal year is as follows:

Beginning balance, July 1, 2020	<u>\$913,619</u>
Ending balance, June 30, 2021	<u>\$913,619</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 11. CAPITAL RESERVE ACCOUNT: (continued)

The balance in the capital reserve amount at June 30, 2021 does not exceed the balance of local support costs of uncompleted capital projects in its LRFPP.

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, 2020 to June 30, 2021 fiscal year is as follows:

Beginning balance, July 1, 2020	\$1,000,000
Decreased by:	
Budget Appropriations	<u>1,000,000</u>
Ending balance, June 30, 2021	<u>\$0</u>

NOTE 13. FUND BALANCE APPROPRIATED:

General Fund [Exhibit B-1] - Of the \$(10,235,504) General Fund fund balance at June 30, 2021, \$164,057 is reserved for encumbrances; \$11,147,476 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; (\$2,072,705 of the total reserve for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2022); \$913,619 has been reserved in the Capital Reserve Account; \$2,980,373 has been reserved in the Unemployment Compensation Reserve; \$3,322,116 of unreserved and undesignated has been appropriated and included as anticipated revenue for the year ended June 30, 2022; and \$(28,763,145) 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, 2021 is \$11,147,476 of which \$9,074,771 is the result of current year operations.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 15. DEFICIT FUND EQUITY:

The District has an unassigned fund deficit of \$(28,763,145) in the General Fund as of June 30, 2021 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 2020/2021 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 \$28,763,145 in the General Fund is less than the delayed state aid payments.

NOTE 16. INVENTORY:

Inventory in the Food Service Fund at June 30, 2021 consisted of the following:

Food	\$203,470
Supplies	<u>38,283</u>
	<u>\$241,753</u>

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021**

NOTE 17. RESTATEMENT

Net position for June 30, 2020 was restated to reflect the reclassification of the Unemployment Trust Fund net position from the Fiduciary Fund to the General Fund and reclassification of the Student Activity Fund to the Special Revenue Fund as per Governmental Accounting Standards Board ("GASB") number 84. This resulted in restatement of net position and/or fund balance as of June 30, 2020 as follows:

	<u>Governmental Activities</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>
Net Position/Fund Balance at June 30, 2020	\$125,278,109	\$23,577,752	\$
Prior Period Adjustment for Implementation of GASB #84	<u>3,490,082</u>	<u>2,975,164</u>	<u>514,918</u>
Net Position/Fund Balance at June 30, 2020 - Restated	<u>\$128,768,191</u>	<u>\$26,552,916</u>	<u>\$514,918</u>

NOTE 18. 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.

There is one matter responsive to this in that the present monetary claim of the plaintiffs, as reported orally to us by a mediator on March 1, 2022 is \$750,000. This responsive matter is a case pending in the New Jersey Superior Court, Law Division, Passaic County which is captioned *A.M. v. The Board of Education of the City of Paterson, et al.*, Case No. PAS-L-001383-19. The plaintiffs are a student, A.M., and his mother, M.S., and the defendants are another student, K.G., the district, and three employees of the district (as of March 23, 2018). The complaint alleges that K.G., then an eighth-grader, sexually assaulted A.M., then a kindergartner, in a bathroom at a primary school in the district on March 23, 2018. The district and the employees are accused by the plaintiff of failing to supervise K.G., including failure to provide additional supervision after K.G. was identified on March 22, 2018 as a perpetrator of prior assaults on another (first-grade) student.

The case has proceeded through the end of formal discovery. A trial has been adjourned and without a new trial date having been set. The management of the district is working with the excess insurer to defend vigorously, with the goal to reach a reasonable settlement of the matter within the self-insured retention.

Litigation - Other than the one case detailed above, 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.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2021

NOTE 19. OTHER MATTERS

On March 9, 2020, Governor Phil Murphy signed Executive Order No. 103 that declared a State of Emergency and Public Health Emergency across all 21 counties in New Jersey in response to address the novel coronavirus (COVID-19) outbreak. The Board has identified several risks as a result of this pandemic, including a possible delay in collection of District taxes and cash flow shortages as the result of these delayed collections. During the year, the District has received grants from the federal government for increase expenditures related to the COVID-19 pandemic. The Board will continue to monitor the situation closely.

NOTE 20. SUBSEQUENT EVENTS

The District has evaluated subsequent events through February 2, 2022, the date which the financial statements were available to be issued and no additional items were noted for disclosure.

**REQUIRED SUPPLEMENTARY
INFORMATION - PART II**

BUDGETARY COMPARISON SCHEDULES

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 54,495,247	-	\$ 54,495,247	\$ 54,495,247	(0)
Tuition	500,000	-	500,000	251,987	(248,013)
Interest Earned on Capital Reserve Funds	-	-	-	-	-
Other Restricted Miscellaneous Revenues	-	-	-	5,209	5,209
Miscellaneous, Including Interest	3,688,715	-	3,688,715	5,229,174	1,540,459
Total - Local Sources	58,683,962	-	58,683,962	59,981,617	1,297,655
State Sources:					
Core Curriculum Standards Aid	-	-	-	-	-
Supplemental Core Curriculum Standards Aid	-	-	-	-	-
Special Education Aid	-	-	-	-	-
Categorical Special Education Aid	24,500,810	-	24,500,810	24,500,810	-
Extraordinary Aid	4,500,000	-	4,500,000	8,172,289	3,672,289
Withdrawal From Emergency Reserve	-	-	-	-	-
Bilingual Education	-	-	-	-	-
Categorical Security Aid	12,716,806	-	12,716,806	12,716,806	-
Adjustment Aid	-	-	-	-	-
Equalization Aid	418,927,834	(16,397,045)	402,530,789	402,530,789	-
Discretionary Education Opportunity Aid	-	-	-	-	-
Education Opportunity Aid	-	-	-	-	-
Transportation Aid	-	-	-	-	-
Categorical Transportation Aid	7,141,569	-	7,141,569	7,141,569	-
Other State Aid	-	-	-	-	-
Adult & Post Grad Aid	-	-	-	-	-
Non Public Security Aid	-	-	-	-	-
Internal Audit Reimbursement	-	-	-	-	-
Governmental Employee Interchange Act	-	-	-	-	-
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	51,588,777	51,588,777
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	981,546	981,546
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	33,028	33,028
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	16,474,720	16,474,720
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,461,738	13,461,738
Total State Sources	467,787,019	(16,397,045)	451,389,974	537,602,072	86,212,098
Federal Sources:					
Impact Aid	-	-	-	-	-
Special Education Medicare Incentive Program	1,709,175	-	1,709,175	1,548,477	(160,698)
FFCRA/Semi Revenue	-	-	-	169,685	169,685
Education Jobs Fund	-	-	-	-	-
Total - Federal Sources	1,709,175	-	1,709,175	1,718,162	8,987
Total Revenues	528,180,156	(16,397,045)	511,783,111	599,301,851	87,518,740
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,436,298	(386,269)	6,050,029	5,947,333	102,696
Local Contribution - Transfer to Special Revenue	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	37,321,977	(166,159)	37,155,818	36,371,680	784,139
Grades 6-8 - Salaries of Teachers	22,579,083	183,659	22,762,742	22,154,599	608,143
Grades 9-12 - Salaries of Teachers	28,158,598	(396,269)	27,762,329	27,045,353	716,976
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	13,960	13,960	13,960	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	3,855,177	(101,157)	3,754,020	3,514,288	239,733
Purchased Prof and Tech Services	-	-	-	-	-
Purchased Professional-Educational Services	5,624,312	(3,831,267)	1,793,045	1,754,085	38,960
Purchased Technical Services	1,321,260	11,576	1,332,836	1,212,489	120,346
Other Purchased Services	-	-	-	-	-
Other Purchased Services (400-500 series)	104,250	(3,055)	101,195	93,959	7,236
Miscellaneous Purchased Services	500	-	500	-	500
Supplies and Materials	43,000	3,930,398	3,973,398	3,973,398	0
General Supplies	2,037,685	(158,653)	1,879,032	1,363,961	515,071
Textbooks	1,170,996	880,008	2,051,005	2,013,865	37,140
Other Objects	35,899	(15,521)	20,378	1,987	18,391
Miscellaneous Expenditures	1,800	-	1,800	378	1,422
TOTAL REGULAR PROGRAMS - INSTRUCTION	108,690,834	(38,748)	108,652,086	105,461,334	3,190,752

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,157,037	26,515	1,183,552	1,117,056	66,496
Other Salaries for Instruction	732,890	81,345	814,235	731,695	82,540
Purchased Professional-Educational Services	935	-	935	-	935
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	25,675	(5,000)	20,675	16,633	4,042
Textbooks	1,745	-	1,745	-	1,745
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,918,282	102,860	2,021,142	1,865,384	155,758
Cognitive - Moderate:					
Salaries of Teachers	720,408	-	720,408	649,775	70,633
Other Salaries for Instruction	335,462	(51,100)	284,362	283,893	469
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	12,959	-	12,959	7,726	5,233
Textbooks	-	-	-	-	-
Instructional Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Moderate	1,068,829	(51,100)	1,017,729	941,394	76,335
Learning and/or Language Disabilities:					
Salaries of Teachers	4,870,038	204,550	5,074,588	4,936,429	138,160
Other Salaries for Instruction	2,704,820	41,961	2,746,781	2,601,593	145,188
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	84,449	-	84,449	36,963	47,486
Textbooks	2,900	-	2,900	-	2,900
Miscellaneous Expenditures	-	-	-	-	-
Other Objects	1,120	(625)	495	-	495
Total Learning and/or Language Disabilities	7,663,327	245,887	7,909,214	7,574,985	334,229
Behavioral Disabilities:					
Salaries of Teachers	794,385	211,125	1,005,510	1,005,471	39
Other Salaries for Instruction	914,033	6,075	920,108	869,843	50,265
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	8,065	-	8,065	3,846	4,219
Textbooks	2,000	-	2,000	-	2,000
Other Objects	1,000	-	1,000	-	1,000
Total Behavioral Disabilities	1,719,483	217,200	1,936,683	1,879,160	57,523
Multiple Disabilities:					
Salaries of Teachers	687,230	21,400	708,630	647,215	61,415
Other Salaries for Instruction	431,895	(665)	431,230	388,124	43,106
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	5,954	-	5,954	1,887	4,067
Textbooks	262	-	262	-	262
Other Objects	-	-	-	-	-
Total Multiple Disabilities	1,125,341	20,735	1,146,076	1,037,226	108,850
Resource Room/Resource Center:					
Salaries of Teachers	20,033,666	(810,551)	19,223,115	18,245,178	977,937
Other Salaries for Instruction	244,614	500	245,114	244,602	512
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	141,861	(3,300)	138,561	77,419	61,142
Textbooks	500	(500)	-	-	-
Other Objects	2,000	(1,000)	1,000	-	1,000
Total Resource Room/Resource Center	20,422,641	(814,851)	19,607,790	18,567,199	1,040,591
Autism:					
Salaries of Teachers	2,279,464	101,910	2,381,374	2,151,717	229,658
Other Salaries for Instruction	1,635,262	58,511	1,693,773	1,621,914	71,859
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	23,936	-	23,936	9,365	14,571
Textbooks	-	-	-	-	-
Other Objects	1,000	-	1,000	-	1,000
Total Autism	3,939,662	160,421	4,100,083	3,782,995	317,088

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Preschool Disabilities - Full-Time:					
Salaries of Teachers	1,068,236	55,850	1,124,086	1,116,059	8,027
Other Salaries for Instruction	1,051,919	115	1,052,034	1,050,094	1,940
Other Professional Salaries	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>2,120,155</u>	<u>55,965</u>	<u>2,176,120</u>	<u>2,166,153</u>	<u>9,967</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>39,977,720</u>	<u>(62,883)</u>	<u>39,914,837</u>	<u>37,814,496</u>	<u>2,100,341</u>
Bilingual Education - Instruction					
Salaries of Teachers	16,945,497	(118,964)	16,826,533	16,275,064	551,470
Other Salaries for Instruction	472,842	800	473,642	460,820	12,822
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	418,035	(14,814)	403,221	245,869	157,352
Travel	-	-	-	-	-
Textbooks	27,688	(5,500)	22,188	1,470	20,718
Miscellaneous Expenditures	-	3,000	3,000	3,000	-
Other Objects	4,100	(2,500)	1,600	-	1,600
Total Bilingual Education - Instruction	<u>17,868,162</u>	<u>(137,977)</u>	<u>17,730,185</u>	<u>16,986,223</u>	<u>743,961</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	106,822	(17,000)	89,822	47,579	42,243
Purchased Services (300-500 series)	600	-	600	-	600
Supplies and Materials	420	-	420	-	420
General Supplies	-	-	-	-	-
Other Objects	11,400	-	11,400	8,000	3,400
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>119,242</u>	<u>(17,000)</u>	<u>102,242</u>	<u>55,579</u>	<u>46,663</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,463,858	(282,522)	1,181,336	1,102,229	79,107
Purchased Services (300-500 series)	341,402	(16,846)	324,556	213,917	110,639
Supplies and Materials	133,772	78,424	212,196	190,330	21,866
Other Objects	11,000	(11,000)	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,950,032</u>	<u>(231,943)</u>	<u>1,718,089</u>	<u>1,506,477</u>	<u>211,612</u>
Before/After School Programs - Instruction					
Salaries of Teachers	191,699	(23,241)	168,458	46,666	121,792
Other Salaries for Instructions	24,277	-	24,277	1,250	23,027
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	420	(420)	-	-	-
Other Objects	-	-	-	-	-
Total Before/After School Programs - Instruction	<u>216,396</u>	<u>(23,661)</u>	<u>192,735</u>	<u>47,916</u>	<u>144,819</u>
Before/After School Programs - Support Svcs					
Salaries	\$ 21,425	\$ (1,000)	\$ 20,425	\$ -	\$ 20,425
Purchased Professional & Tech Services	\$ -	-	-	\$ -	-
Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	0	-	-	-	-
Total Before/After School Programs - Support Svcs	<u>21,425</u>	<u>(1,000)</u>	<u>20,425</u>	<u>-</u>	<u>20,425</u>
Total Before/After School Programs	<u>237,821</u>	<u>(24,661)</u>	<u>213,160</u>	<u>47,916</u>	<u>165,244</u>
Summer School - Instruction					
Salaries of Teachers	331,950	(145,555)	186,395	185,045	1,350
Other Salaries for Instructions	500	-	500	-	500
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Summer School - Instruction	<u>332,450</u>	<u>(145,555)</u>	<u>186,895</u>	<u>185,045</u>	<u>1,850</u>

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Summer School - Support Svcs					
Salaries	20,000	(20,000)	-	-	-
Purchased Professional & Tech Services	0	-	-	-	-
Purchased Services (400-500 series)	0	-	-	-	-
Supplies and Materials	0	-	-	-	-
Other Objects	0	-	-	-	-
Total Summer School - Support Svcs	<u>20,000</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Summer School	<u>352,450</u>	<u>(165,555)</u>	<u>186,895</u>	<u>185,045</u>	<u>1,850</u>
Alternative Education Program - Instruction					
Salaries of Teachers	2,035,689	(59,491)	1,976,198	1,902,577	73,621
Salaries	156,798	-	156,798	138,864	17,934
Other Salaries for Instructions	-	-	-	-	-
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Supplies and Materials	6,838	-	6,838	6,322	516
Equipment	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Alternative Education Program - Instruction	<u>2,199,325</u>	<u>(59,491)</u>	<u>2,139,834</u>	<u>2,047,762</u>	<u>92,072</u>
Alternative Education Program - Support Svcs					
Salaries	824,087	75,848	899,935	777,879	122,056
Salaries - School Community Liaison	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	5,467	1,270	6,737	5,453	1,285
Miscellaneous Purchased Services	-	6,500	6,500	6,500	-
Total Alternative Education Program - Support Svcs	<u>829,554</u>	<u>83,618</u>	<u>913,172</u>	<u>789,832</u>	<u>123,341</u>
Total Alternative Education Program	<u>3,028,879</u>	<u>24,127</u>	<u>3,053,006</u>	<u>2,837,594</u>	<u>215,413</u>
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	261,185	-	261,185	237,417	23,768
Other Salaries for Instructions	-	-	-	-	-
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	168,029	601	168,630	168,630	-
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	200	-	200	-	200
General Supplies	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	600	-	600	517	83
Total Other Supplemental at Risk Programs - Instruction	<u>430,014</u>	<u>601</u>	<u>430,615</u>	<u>406,565</u>	<u>24,050</u>
Other Supplemental at Risk Programs - Support Svcs					
Salaries	137,839	-	137,839	137,839	-
Salaries of Secretarial and Clerical Assistants	53,060	-	53,060	53,060	-
Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,205	-	4,205	3,262	943
Other Objects	400	-	400	400	-
Total Other Supplemental at Risk Programs - Support Svcs	<u>195,504</u>	<u>-</u>	<u>195,504</u>	<u>194,561</u>	<u>943</u>
Total Other Supplemental / At Risk Programs	<u>625,518</u>	<u>601</u>	<u>626,119</u>	<u>601,126</u>	<u>24,993</u>
Community Services Programs/Operations					
Salaries	408,834	(2,888)	405,946	329,469	76,477
Purchased Services (300-500 series)	239,021	(1,500)	237,521	169,382	68,139
Supplies and Materials	-	-	-	-	-
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Community Services Programs/Operations	<u>647,855</u>	<u>(4,388)</u>	<u>643,467</u>	<u>498,851</u>	<u>144,616</u>
TOTAL OTHER INSTRUCTION	<u>173,498,513</u>	<u>(658,428)</u>	<u>172,840,085</u>	<u>165,994,640</u>	<u>6,845,445</u>
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	650,000	(176,036)	473,964	400,518	73,446
Tuition to Other LEAs Within the State - Special	1,250,000	(219,000)	1,031,000	1,030,076	924
Tuition to County Voc. School Dist. - Regular	19,573,068	-	19,573,068	19,573,068	-
Tuition to County Voc. School Dist. - Special	602,528	-	602,528	602,528	-
Tuition to CSSD & Regional Day Schools	3,700,000	702,267	4,402,267	4,399,045	3,222
Tuition to Private Schools for the Disabled - Within State	12,750,000	25,536	12,775,536	12,655,833	119,703
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	-	-	-	-	-
Tuition - State Facilities	841,754	-	841,754	841,754	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	<u>39,367,350</u>	<u>332,768</u>	<u>39,700,118</u>	<u>39,502,822</u>	<u>197,296</u>

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 360,221	\$ (1,605)	\$ 358,616	\$ 340,327	18,288.59
Salaries of Secretarial and Clerical Assistants	602,908	(7,281)	595,627	546,292	49,334.78
Other Salaries	280,689	564	281,253	269,580	11,672.84
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	385,885	368,017	753,902	699,968	53,934.79
Salaries of Community/School Coordinators	424,267	118,770	543,037	514,662	28,375.00
Purchased Professional and Technical Services	-	-	-	-	-
Professional Educational Services	-	-	-	-	-
Other Purchased Services (400-500 series)	30,000	(30,000)	-	-	-
Travel	2,600	(1,000)	1,600	-	1,600.00
Supplies and Materials	3,677	10,577	14,254	9,093	5,160.99
Other Objects	-	3,100	3,100	3,094	6.39
Total Undistributed Expend. - Attend. & Social Work	2,090,247	461,142	2,551,389	2,383,015	168,373
Undist. Expend. - Health Services					
Salaries	4,576,646	49,919	4,626,565	4,393,692	232,874
Salaries of Secretarial and Clerical Assistants	107,437	800	108,237	108,237	0
Purchased Professional and Technical Services	229,540	(176,601)	52,939	14,466	38,473
Other Purchased Services (400-500 series)	287,000	(3,000)	284,000	281,750	2,250
Travel	496	(496)	-	-	-
Supplies and Materials	54,455	50,230	104,685	88,777	15,908
Total Undistributed Expenditures - Health Services	5,255,574	(79,148)	5,176,426	4,886,922	289,505
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,002,577	(281,545)	2,721,032	2,716,182	4,850
Salaries of Other Professional Staff	-	-	-	-	-
Purchased Professional - Educational Services	1,000,000	(133,061)	866,939	842,607	24,332
General Supplies	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	4,002,577	(414,606)	3,587,971	3,558,789	29,182
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	-	-	-	-	-
Other Support Services - Student Related & Extra	7,379,884	(729,350)	6,650,534	6,650,534	-
Other Salaries for Instruction	69,105	(8,578)	60,527	57,605	2,922
Purchased Professional - Educational Services	31,100	14,500	45,600	45,451	149
Supplies and Materials	-	-	-	-	-
Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	7,480,089	(723,428)	6,756,661	6,753,590	3,071
Undist. Expend. - Guidance					
Salaries	-	-	-	-	-
Salaries of Other Professional Staff	6,860,330	30,590	6,890,920	6,718,773	172,147
Salaries of Secretarial and Clerical Assistants	554,725	14,571	569,296	519,122	50,174
Other Salaries	383,581	8,363	391,944	391,944	-
Purchased Professional - Educational Services	3,000	(2,000)	1,000	-	1,000
Other Purchased Prof. and Tech. Services	413,007	38,104	451,111	381,023	70,088
Other Purchased Services (400-500 series)	-	-	-	-	-
Miscellaneous Purchased Services	6,700	(3,500)	3,200	-	3,200
Supplies and Materials	34,891	3,508	38,399	21,204	17,195
General Supplies	3,672	650	4,322	4,317	5
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	8,259,906	90,286	8,350,192	8,036,381	313,810
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	10,630,476	(374,835)	10,255,641	10,247,016	8,625
Salaries of Secretarial and Clerical Assistants	164,392	17,501	181,893	173,726	8,167
Other Salaries	226,940	-	226,940	226,940	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	90,000	(4,195)	85,805	44,049	41,756
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Salaries	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl	11,111,808	(361,529)	10,750,279	10,691,731	58,548
Undist. Expend. - Improvement of Inst. Serv.					
Personnel Services - Salaries	-	-	-	-	-
Salaries of Supervisors of Instruction	3,515,106	163,489	3,678,595	3,678,595	0
Salaries of Other Professional Staff	2,454,865	127,023	2,581,888	2,448,964	132,924
Salaries of Secr and Clerical Assist.	1,124,766	6,557	1,131,323	1,131,323	-
Other Salaries for Instruction	57,873	-	57,873	57,873	-
Other Salaries	639,134	352,160	991,294	979,294	12,001
Sal of Facilitators, Math & Literacy Coaches	98,667	-	98,667	43,375	55,292
Purchased Prof- Educational Services	202,715	(40,663)	162,052	116,471	45,581
Other Purch Prof. and Tech. Services	1,200	250,586	251,786	251,685	100
Other Purch Services (400-500)	432,738	(35,488)	397,250	397,250	-
Travel	1,865	31,317	33,182	32,317	865
Miscellaneous Expenditures	500	(73)	427	427	-
Supplies and Materials	49,512	306,569	356,081	355,068	1,013
General Supplies	1,766	689	2,455	689	1,766
Other Objects	11,800	(7,002)	4,798	4,798	-
Total Undist. Expend. - Improvement of Inst. Serv.	8,592,507	1,155,164	9,747,671	9,498,129	249,541

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,079,063	(232,924)	1,846,139	1,787,397	58,743
Salaries of Supervisors of Instruction	-	-	-	-	-
Purchased Professional and Technical Services	1,161	-	1,161	1,161	-
Purchased Services	1,100,000	-	1,100,000	1,100,000	-
Other Purchased Services (400-500 series)	26,842	(1,985)	24,857	21,624	3,233
Supplies and Materials	29,242	(1,103)	28,139	16,264	11,875
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,236,308	(236,011)	3,000,297	2,926,446	73,851
Undist. Expend. - Instructional Staff Training Serv.					
Salaries	-	-	-	-	-
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	27,200	(27,200)	-	-	-
Other Salaries	82,240	(73,440)	8,800	8,800	-
Purchased Professional - Educational Serv	151,783	(75,489)	76,294	76,294	-
Other Purchased Prof. and Tech. Services	-	3,750	3,750	3,750	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Travel	27,495	(36)	27,459	9,964	17,495
Supplies and Materials	2,841	265	3,106	2,265	841
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	291,559	(172,150)	119,409	101,073	18,336
Undist. Expend. - Supp. Serv. - General Admin.					
Other Objects	-	-	-	-	-
Salaries	1,037,903	(141,631)	896,272	837,580	58,692
Salaries of Other Professional Staff	251,018	(132)	250,886	250,692	194
Salaries of Secretarial and Clerical Assistants	1,122,242	(544)	1,121,698	1,086,617	35,080
Salaries of Attorneys	-	-	-	-	-
Legal Services	613,098	235,087	848,185	752,251	95,934
Audit Fees	175,000	120,880	295,880	125,000	170,880
Architect/Engineering Services	25,000	172,940	197,940	194,875	3,065
Purchased Professional Services	10,000	(10,000)	-	-	-
Other Purchased Professional Services	187,000	73,600	260,600	235,101	25,499
Purchased Technical Services	25,000	20,000	45,000	43,369	1,631
Other Purchased Services	10,800	14,783	25,583	25,384	199
Communications/Telephone	734,454	(20,799)	713,655	638,345	75,311
BOE Other Purchased Services	27,720	(13,299)	14,421	4,869	9,552
Travel	13,000	11,168	24,168	7,012	17,156
Other Purchased Services (400-500 series)	1,025,000	(300,000)	725,000	298,089	426,911
Supplies and Materials	8,350	930	9,280	7,045	2,235
General Supplies	109,500	(23,300)	86,200	53,992	32,208
BOE in-House Training/Meeting	20,000	-	20,000	11,515	8,485
Other Objects	6,000	(1,000)	5,000	2,526	2,474
Judgements Against The School District	898,782	(192,961)	705,821	593,508	112,313
Miscellaneous Expenditures	14,950	29,983	44,933	35,410	9,523
BOE Membership & Dues	48,000	(2,012)	45,988	45,988	-
Total Undist. Expend. - Supp. Serv. - General Admin.	6,362,817	(26,306)	6,336,511	5,249,168	1,087,343
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	12,590,824	(61,473)	12,529,351	12,208,646	320,704
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	4,007,333	(54,551)	3,952,782	3,870,914	81,868
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	8,000	(1,913)	6,087	5,087	1,000
Travel	21,650	(9,600)	12,050	249	11,801
Supplies and Materials	371,874	137,437	509,311	375,710	133,601
Miscellaneous Purchased Services	28,444	(475)	27,969	5,681	22,287
Other Objects	12,110	(117)	11,993	4,828	7,165
Total Undist. Expend. - Support Serv. - School Admin.	17,040,235	9,308	17,049,542	16,471,116	578,427
Undist. Expend. - Central Services					
Salaries	4,495,036	67,671	4,562,707	4,504,850	57,856
Salaries of Secretarial and Clerical Assistants	60,000	21,275	81,275	31,590	49,685
Uniforms - Central Storage	2,250	-	2,250	1,800	450
Purchased Professional Services	460,435	(130,663)	329,772	156,355	173,417
Purchased Professional Services - Public Relation	60,500	(500)	60,000	47,644	12,356
Purchased Technical Services	200,980	126,250	327,230	201,687	125,543
Other Purchased Services	156,408	2,750	159,158	154,480	4,678
Travel	6,000	(2,500)	3,500	1,290	2,210
Miscellaneous Purchased Services	500	-	500	-	500
Sale/Leaseback Payments	2,625,117	-	2,625,117	2,625,116	1
Supplies and Materials	25,750	59,172	84,922	75,841	9,081
General Supplies	1,075	-	1,075	-	1,075
Interest on Current Loans	-	16,313	16,313	16,313	-
Interest on Lease Purchase Agreements	20,270	-	20,270	20,269	1
Miscellaneous Expenditures	26,688	(3,238)	23,450	23,424	26
Total Undist. Expend. - Central Services	8,141,009	156,529	8,297,538	7,860,660	436,879

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Admin Information Technology					
Salaries	662,771	(101,470)	561,301	558,787	2,514
Salaries of Secretarial and Clerical Assistants	154,845	500	155,345	152,270	3,075
Purchased Technical Services	1,459,310	(38,000)	1,421,310	1,408,939	12,371
Other Purchased Services (400-500 series)	20,500	32,500	53,000	17,000	36,000
Travel	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	150,000	63,933	213,933	194,943	18,990
Objects	-	-	-	-	-
Total Undist. Expend. - Admin Information Technology	2,447,426	(42,537)	2,404,889	2,331,940	72,949
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	2,226,304	1,130	2,227,434	2,190,673	36,761
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Uniforms - Maintenance	-	-	-	-	-
Purchased Prof & Tech Services	-	-	-	-	-
Cleaning, Repair, and Maintenance Services	1,068,500	219,000	1,287,500	1,222,195	65,305
Lease / Purchase Vehicles	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and Materials	425,000	60,000	485,000	441,776	43,224
General Supplies	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Other Objects	57,890	(9,000)	48,890	32,385	16,505
Miscellaneous Expenditures	5,000	(5,000)	-	-	-
Total Undist. Expend. - Required Maintenance for School Facilities	3,782,694	266,130	4,048,824	3,887,029	161,795
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	4,000	-	4,000	4,000	-
Purchased Prof & Tech Services	-	-	-	-	-
Cleaning, Repair, and Maintenance Services	23,000	-	23,000	23,000	-
Travel	30,000	-	30,000	30,000	-
General Supplies	-	-	-	-	-
	57,000	-	57,000	57,000	-
Undist. Expend. - Security					
Salaries	3,262,159	55,157	3,317,316	3,170,232	147,084
Salaries of Secretarial and Clerical Assistants	136,841	1	136,842	136,842	-
Uniforms - Security	26,800	(7,600)	19,200	18,400	800
Purchased Professional and Technical Services	6,419,939	(5,087,521)	1,332,418	1,332,109	309
Cleaning, Repair and Maintenance Services	800	(800)	-	-	-
Miscellaneous Purchased Services	90,000	(22,212)	67,788	66,769	1,019
Supplies and Materials	32,906	(4,827)	28,079	20,902	7,177
General Supplies	21,472	-	21,472	18,743	2,729
Other Objects	-	-	-	-	-
Total Undist. Expend. - Security	9,990,917	(5,067,803)	4,923,114	4,763,997	159,117
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	4,065,951	385,089	4,451,040	4,155,233	295,807
Salaries of Secretarial and Clerical Assistants	166,599	-	166,599	157,091	9,508
Salaries of Non-Instructional Aides	1,704,506	65,814	1,770,320	1,618,580	151,739
Custodial Uniforms	44,000	-	44,000	35,550	8,450
Cleaning, Repair and Maintenance Services	10,176,950	(3,514,628)	6,662,322	6,648,340	13,982
Rental of Land, Building & Other than Lease Purchases	5,503,910	(1,004,063)	4,499,847	4,499,781	66
Lease Purchase Payments - Energy Savings Improvement Program	1,572,877	-	1,572,877	1,572,877	-
Other Purchased Property Services	955,047	(170,826)	784,221	784,220	1
Other Purchased Services	20,500	14,300	34,800	24,805	9,995
Insurance	2,407,000	-	2,407,000	2,407,000	-
Travel	-	-	-	-	-
Miscellaneous Purchased Services	535,000	107,016	642,016	537,738	104,278
General Supplies	1,501,065	904,047	2,405,112	2,343,563	61,548
Energy (Heat & Electricity)	-	-	-	-	-
Energy (Natural Gas)	1,545,663	(34,291)	1,511,372	1,511,372	-
Energy (Electricity)	2,162,730	762,241	2,924,971	2,908,290	16,681
Energy (Oil)	-	-	-	-	-
Other Objects	-	300	300	-	300
Total Undist. Expend. - Other Oper. & Maint. Of Plant	32,361,798	(2,485,001)	29,876,797	29,204,441	672,356
Total Undist. Expend. - Oper. & Maint. Of Plant	46,192,409	(7,286,674)	38,905,735	37,912,467	993,268

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	\$ 70,000	\$ (42,000)	\$ 28,000	\$ 120	\$ 27,880
Sal. For Pup.Trans. (Bet. Home and School) - Regular	390,113	-	390,113	363,190	26,923
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	80,000	(23,000)	57,000	37,026	19,974
Other Purchased Professional and Technical Services	12,000	8,150	20,150	19,475	675
Cleaning, Repair and Maintenance Services	-	-	-	-	-
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	4,050,000	311,325	4,361,325	686,151	3,675,174
Contract Services (Other than Between Home & School)-Vendors	553,905	(371,859)	182,046	101,629	80,417
Contract Services - (Between Home and Sch) - Joint Agrmts	25,000	-	25,000	1,020	23,980
Contr Serv (Spl. Ed. Students) - Vendors	10,720,000	(8,830,373)	1,889,628	1,221,267	668,361
Contr Serv (Spl. Ed. Students) - Joint Agrmt	25,000	20,000	45,000	22,756	22,244
Contr Serv (Regular Students) - ESCs & CTSA	1,300,000	200,000	1,500,000	1,165,664	334,336
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	900,000	(745,800)	154,200	52,245	101,955
Contr Serv. - Aid in Lieu Payments - Nonpublic	430,000	(100,000)	330,000	219,645	110,355
Contr Serv. - Aid in Lieu Payments - Charter Schools	47,000	(5,000)	42,000	7,044	34,956
Contr Serv. - Aid in Lieu Payments - Choice	9,000	(5,000)	4,000	1,199	2,801
Auto Insurance	-	-	-	-	-
Misc. Purchased Serv. - Transportation	1,000	-	1,000	400	600
Travel/Conferences	-	5,800	5,800	4,922	878
Supplies and Materials	5,000	5,000	10,000	10,000	0
Transportation Supplies	52,000	(150)	51,850	42,000	9,850
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	25,000	(25,000)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	18,695,018	(9,597,907)	9,097,112	3,955,753	5,141,359
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits - Grades 1-5					
Health Benefits	39,324	2,792	42,116	42,116	-
Regular Programs - Instruction - Employee Benefits - Grades 6-8					
Health Benefits	41,374	-	41,374	41,374	-
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	-	-	-	-	-
Community Services Programs/Operations - Employee Benefits					
Health Benefits	76,452	2,888	79,340	79,340	-
Attendance and Social Work Services - Employee Benefits					
Health Benefits	338,180	240,000	578,180	578,180	-
Unemployment Compensation	-	-	-	-	-
Health Services - Employee Benefits					
Health Benefits	181,220	3,181	184,401	184,401	-
Unemployment Compensation	200,000	(200,000)	-	-	-
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	706,438	6,179	712,617	712,617	-
Unemployment Compensation	200,000	(200,000)	-	-	-
Health Benefits					
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	7,897,086	(1,667,114)	6,229,972	6,229,972	0
Unemployment Compensation	200,000	(200,000)	-	-	-
Other Support Services - Guidance - Employee Benefits					
Health Benefits	197,867	2,888	200,755	200,755	-
Unemployment Compensation	-	-	-	-	-
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	5,313,235	32,970	5,346,205	5,346,205	-
Unemployment Compensation	-	-	-	-	-
Improvement of Instruction Services - Employee Benefits					
Health Benefits	1,488,819	213,260	1,702,079	1,702,079	-
Educational Media Services - School Library - Employee Benefits					
Health Benefits	353,478	2,888	356,366	356,366	-
Unemployment Compensation	200,000	-	200,000	-	200,000
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,103,944	(229,307)	874,637	856,546	18,092
Health Benefits	-	-	-	-	-
Support Services- General Administration - Employee Benefits					
Health Benefits	-	-	-	-	-
Health Benefits	434,957	7,898	442,855	442,855	-
Support Services - Central Services - Employee Benefits					
Health Benefits	1,071,206	17,370	1,088,576	1,088,576	-
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	291,341	-	291,341	291,341	-
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	-	-	-	-	-
Support Services- Maintenance for School Facilities - Employee Benefits					
Health Benefits	721,263	-	721,263	721,200	63
Other Employee Benefits					
Support Services - Custodial Services - Employee Benefits					
Health Benefits	364,565	3,235	367,800	367,800	-
Support Services - Security - Employee Benefits					
Health Benefits	121,057	7,601	128,658	128,658	-

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Student Transportation Services - Employee Benefits					
Health Benefits	195,690	-	195,690	195,690	-
Health Benefits	39,485	-	39,485	39,485	-
Health Benefits	22,663	-	22,663	22,663	-
Health Benefits	1,130,730	8,578	1,139,308	1,139,308	-
Health Benefits	-	-	-	-	-
Health Benefits	-	-	-	-	-
Health Benefits	-	-	-	-	-
Health Benefits	-	-	-	-	-
Health Benefits	-	-	-	-	-
TOTAL ALLOCATED BENEFITS	22,930,374	(1,944,691)	20,985,683	20,767,528	218,155
UNALLOCATED BENEFITS					
Group Insurance	8,991	14,000	22,991	22,801	190
Social Security Contributions	7,269,655	(1,388,023)	5,881,632	5,248,307	633,325
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	7,408,221	388,346	7,796,567	7,796,567	-
Other Retirement Contributions - ERIP	2,762,514	674,428	3,436,942	3,426,891	10,051
Unemployment Compensation	200,000	(180,184)	19,816	-	19,816
Workmen's Compensation	2,000,000	300,000	2,300,000	1,944,333	355,667
Health Benefits	60,192,693	2,341,983	62,534,676	62,532,437	2,239
Uniforms	-	-	-	-	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	505,000	2,288,819	2,793,819	2,735,448	58,371
Retirement Sick Pay	1,691,000	311,527	2,002,527	2,002,527	-
TOTAL UNALLOCATED BENEFITS	82,038,074	4,750,896	86,788,970	85,709,311	1,079,659
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	51,588,777	(51,588,777)
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	981,546	(981,546)
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	33,028	(33,028)
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	16,474,720	(16,474,720)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,461,738	(13,461,738)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	82,539,809	(82,539,809)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	104,968,448	2,806,205	107,774,653	189,016,648	(81,241,995)
TRANSFER- FOOD SERVICES					
Transfer to Cover Deficit (Enterprise Fund)	-	4,003,808	4,003,808	4,003,808	-
TOTAL UNDISTRIBUTED EXPENDITURES- FOOD SERVICES	-	4,003,808	4,003,808	4,003,808	-
TOTAL UNDISTRIBUTED EXPENDITURES	293,535,287	(9,925,088)	283,610,199	355,140,457	(71,530,258)
TOTAL CURRENT EXPENDITURES	467,033,800	(10,583,516)	456,450,284	521,135,097	(64,684,813)

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	63,340	149,371	212,711	189,703	23,008
Grades 6-8	20,100	4,534	24,634	16,405	8,229
Grades 9-12	76,965	21,461	98,426	70,768	27,659
Athletic Activities	-	-	-	-	-
Special Education - Instruction:					
Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments	-	-	-	-	-
Auditory Impairments	-	-	-	-	-
Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Autism	-	-	-	-	-
Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time	-	-	-	-	-
Home Instruction	-	-	-	-	-
Cognitive - Severe	-	-	-	-	-
Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction	-	-	-	-	-
Vocational Programs - Local - Instruction	-	-	-	-	-
School-Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Related & Extraordinary	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Special	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	-	-	-	-	-
Undistributed Expenditures - General Admin.	30,000	(17,163)	12,837	4,777	8,060
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Central Services	-	5,753	5,753	5,492	261
Undistributed Expenditures - Technology	32,000	50,508	82,508	78,458	4,050
Undistributed Expenditures - Operation of Plant Services	150,000	-	150,000	99,388	50,612
Undistributed Expenditures - Security Equipment	-	-	-	-	-
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	-	-	-	-	-
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>372,405</u>	<u>214,465</u>	<u>586,870</u>	<u>464,990</u>	<u>121,880</u>
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	150,000	-	150,000	150,000	-
Other Professional Services	-	-	-	-	-
Other Purchased Prof. & Tech. Serv.	-	-	-	-	-
Construction Services	1,200,000	99,492	1,299,492	1,255,509	43,983
Total Facilities Acquisition and Construction Services	<u>1,350,000</u>	<u>99,492</u>	<u>1,449,492</u>	<u>1,405,509</u>	<u>43,983</u>
TOTAL CAPITAL OUTLAY	<u>1,722,405</u>	<u>313,957</u>	<u>2,036,362</u>	<u>1,870,499</u>	<u>165,862</u>
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	104,160	-	104,160	101,518	2,643
General Supplies	4,475	-	4,475	1,843	2,632
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	<u>108,635</u>	<u>-</u>	<u>108,635</u>	<u>103,361</u>	<u>5,274</u>
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	-	-	-	-	-
Salaries of Supervisors of Instruction	12,960	-	12,960	12,960	-
Salaries of Secretarial and Clerical Assistants	7,350	-	7,350	(1,041)	8,391
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	<u>20,310</u>	<u>-</u>	<u>20,310</u>	<u>11,919</u>	<u>8,391</u>
Total Accred. Even./Adult H.S./Post-Grad.	<u>128,945</u>	<u>-</u>	<u>128,945</u>	<u>115,280</u>	<u>13,665</u>
Adult Education-Local-Instruction					
Salaries of Teachers	317,017	-	317,017	283,198	33,819
Secretarial & Clerical Salaries	4,200	26	4,226	4,226	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	3,916	-	3,916	1,858	2,058
Total Adult Education-Local-Instruction	<u>325,133</u>	<u>26</u>	<u>325,159</u>	<u>289,282</u>	<u>35,877</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Adult Education-Local -Support Serv.					
Salaries	250,419	(26)	250,393	234,636	15,757
Salaries of Supervisors of Instruction	10,080	-	10,080	10,080	-
Other Salaries for Salaries	-	-	-	-	-
Salaries of Other Professional Staff - Guidance	7,980	-	7,980	7,814	166
Personal Services - Employee Benefits	105,823	-	105,823	89,316	16,507
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Adult Education - Support Services	-	-	-	-	-
Bus Transportation	-	-	-	-	-
Other Objects	1,815	-	1,815	1,557	258
Total Adult Education-Local -Support Serv.	<u>376,117</u>	<u>(26)</u>	<u>376,091</u>	<u>343,403</u>	<u>32,688</u>
Total Adult Education-Local	<u>701,250</u>	<u>(0)</u>	<u>701,250</u>	<u>632,685</u>	<u>68,565</u>
GED Test Centers					
GED Testing Stipends	8,680	-	8,680	5,985	2,695
Salaries	0	-	0	0	-
Supplies and Materials	0	-	-	-	-
General Supplies	9,525	-	9,525	8,941	584
Total GED Testing Centers	<u>18,205</u>	<u>-</u>	<u>18,205</u>	<u>14,926</u>	<u>3,279</u>
TOTAL SPECIAL SCHOOLS	<u>848,400</u>	<u>(0)</u>	<u>848,400</u>	<u>762,891</u>	<u>85,509</u>
Transfer of Funds to Charter Schools	<u>75,870,794</u>	<u>(3,751,687)</u>	<u>72,119,107</u>	<u>72,119,048</u>	<u>59</u>
TOTAL EXPENDITURES	<u>545,475,399</u>	<u>(14,021,247)</u>	<u>531,454,152</u>	<u>595,887,535</u>	<u>(64,433,383)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,295,243)</u>	<u>(2,375,798)</u>	<u>(19,671,041)</u>	<u>3,414,316</u>	<u>16,256,726</u>
Other Financing Sources:					
Operating Transfer In:					
Transfer from Special Revenue Fund - Preschool Program	-	-	-	-	-
Contribution to School Based Budgets - General Fund	252,432,266	(2,286,733)	250,145,533	242,085,914	(8,059,619)
Contr. to School Based Budgets - Spec. Rev. Fund	13,601,360	1,906,181	15,507,541	15,017,027	(490,514)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,741,443)	-	(2,741,443)	(2,741,443)	-
Contribution to School Based Budgets	(252,432,266)	2,286,733	(250,145,533)	(242,085,914)	8,059,619
Total Other Financing Sources:	<u>10,859,917</u>	<u>1,906,181</u>	<u>12,766,098</u>	<u>12,275,584</u>	<u>(490,514)</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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)	(6,435,326)	(469,618)	(6,904,944)	15,689,899	15,766,212
Fund Balance, July 1, 2021	<u>\$ 23,577,752</u>	<u>-</u>	<u>23,577,752</u>	<u>23,577,752</u>	<u>-</u>
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,975,164</u>	<u>-</u>
Fund Balance, July 1 (Restated)	<u>23,577,752</u>	<u>-</u>	<u>23,577,752</u>	<u>26,552,916</u>	<u>-</u>
Fund Balance, June 30, 2021	<u>\$ 17,142,426</u>	<u>\$ (469,618)</u>	<u>\$ 16,672,809</u>	<u>\$ 42,242,816</u>	<u>\$ 15,766,212</u>
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 913,619	
Excess Surplus				9,074,771	
Excess Surplus - Designated for Subsequent Year's Expenditures				2,072,705	
Unemployment Compensation				2,980,373	
Assigned Fund Balance:					
Year End Encumbrances				164,057	
Designated for Subsequent Year's Expenditures				3,322,116	
Unassigned Fund Balance				<u>23,715,175</u>	
				42,242,816	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 44,306,031		
Extraordinary Aid			<u>8,172,289</u>		
				<u>(52,478,320)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (10,235,504)</u>	

EXHIBIT C-1a

**PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	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	54,495,247	-	54,495,247	-	-	-	-	-	-	-	-	-
Tuition	500,000	-	500,000	-	-	-	-	-	-	-	-	-
Interest Earned on Capital Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous (Including Interest)	3,688,715	-	3,688,715	-	-	-	-	-	-	-	-	-
Total - Local Sources	58,683,962	-	58,683,962	-	-	-	58,683,962	-	58,683,962	37,922	-	59,981,617
State Sources:												
Core Curriculum Standards Aid												
Supplemental Core Curriculum Standards Aid	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Aid	-	-	-	-	-	-	-	-	-	-	-	-
Categorical Special Education Aid	24,500,810	-	24,500,810	-	-	-	-	-	-	-	-	-
Withdrawal From Emergency Reserve	4,530,000	-	4,530,000	-	-	-	-	-	-	-	-	-
Bilingual Education	-	-	-	-	-	-	-	-	-	-	-	-
Categorical Security Aid	12,716,806	-	12,716,806	-	-	-	-	-	-	-	-	-
Capitalization Aid	418,927,834	-	418,927,834	(16,397,045)	-	(16,397,045)	402,530,789	-	402,530,789	-	-	402,530,789
Discretionary Education Opportunity Aid	-	-	-	-	-	-	-	-	-	-	-	-
Education Opportunity Aid	-	-	-	-	-	-	-	-	-	-	-	-
Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	-
Other State Aid	7,141,569	-	7,141,569	-	-	-	7,141,569	-	7,141,569	-	-	7,141,569
Adult & Post Grad Aid	-	-	-	-	-	-	-	-	-	-	-	-
New Public Security Aid	-	-	-	-	-	-	-	-	-	-	-	-
Internal Annual Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On Behalf TPAF Pension Non-Contributory Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total - State Sources	467,877,019	-	467,877,019	(16,397,045)	-	(16,397,045)	451,389,974	-	451,389,974	537,602,072	-	537,602,072
Federal Sources:												
Special Education Medicare Incentive Program	-	-	-	-	-	-	-	-	-	-	-	-
CARES Act	1,709,175	-	1,709,175	-	-	-	1,709,175	-	1,709,175	-	-	1,709,175
Education Jobs Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total - Federal Sources	1,709,175	-	1,709,175	-	-	-	1,709,175	-	1,709,175	-	-	1,709,175
Total Revenues	528,180,156	-	528,180,156	(16,397,045)	-	(16,397,045)	511,783,111	-	511,783,111	599,265,929	-	599,301,851
Expenditures:												
Regular Programs - Instruction												
Kindergarten - Salaries of Teachers	6,436,298	-	6,436,298	-	(386,269)	(386,269)	-	-	-	-	-	-
Local Contribution - Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	37,013,077	-	37,013,077	141,117	(307,325)	(166,159)	448,111	-	448,111	-	-	448,111
Grades 6-8 - Salaries of Teachers	198,247	-	198,247	(69,400)	233,619	183,659	128,847	-	128,847	9,425	-	138,272
Grades 9-12 - Salaries of Teachers	217,222	-	217,222	147,960	(544,230)	(396,269)	365,282	-	365,282	321,004	-	27,945,353
Regular Programs - Home Instruction:												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
Classroom Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	3,855,177	-	3,855,177	-	(101,157)	(101,157)	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	49,759	-	49,759	(3,825,569)	(5,707)	(3,831,267)	1,748,993	-	1,748,993	1,723,211	-	3,472,204
Purchased Technical Services	67,765	-	67,765	34,000	(22,424)	11,576	1,287,495	-	1,287,495	1,191,750	-	2,479,245
Other Purchased Services	7,000	-	7,000	(5,975)	2,920	(3,055)	9,272	-	9,272	85,288	-	92,560
Miscellaneous Purchased Services	500	-	500	-	-	-	-	-	-	-	-	-
Supplies and Materials	43,000	-	43,000	3,930,398	-	3,930,398	3,973,398	-	3,973,398	-	-	3,973,398
General Supplies	715,333	-	715,333	2,037,685	(283,546)	(283,546)	1,447,245	-	1,447,245	1,879,032	-	3,326,277
Textbooks	1,120,000	-	1,120,000	884,728	(4,720)	880,008	46,276	-	46,276	2,051,005	-	2,101,281
Miscellaneous Expenditures	679	-	679	(11,521)	(2,529)	(13,042)	1,800	-	1,800	1,149	-	2,949
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,534,145	-	9,534,145	964,131	(1,002,880)	(38,749)	10,498,276	-	10,498,276	10,107,046	-	20,605,322
SPECIAL EDUCATION - INSTRUCTION												
Salaries of Teachers	1,157,037	-	1,157,037	-	26,515	26,515	-	-	-	-	-	-
Other Salaries for Instruction	732,890	-	732,890	-	81,345	81,345	-	-	-	-	-	-
Purchased Professional/Educational Services	935	-	935	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	25,675	-	25,675	-	(5,000)	(5,000)	-	-	-	-	-	-
Textbooks	1,745	-	1,745	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	1,918,282	-	1,918,282	-	102,860	102,860	-	-	-	2,021,142	-	3,939,464

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Table with columns: ORIGINAL BUDGET, BUDGET ADJUSTMENTS, FINAL BUDGET, ACTUAL, and Total Fund. Rows include categories like Cognitive - Moderate, Learning and/or Language Disabilities, Behavioral Disabilities, Multiple Disabilities, Resource Room/Resource Center, and Special Education - Instruction.

EXHIBIT C-1a
PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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
Bilingual Education - Instruction												
240-100-101 Salaries of Teachers	0	16,945,497	16,945,497	-	(118,964)	(118,964)	0	16,826,533	16,826,533	0	16,275,064	16,275,064
240-100-106 Other Salaries for Instruction	0	472,842	472,842	-	800	800	0	473,642	473,642	0	460,820	460,820
240-100-520 Purchased Professional/Educational Services	0	0	0	-	-	-	0	0	0	0	0	0
240-100-500 Other Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
240-100-610 General Supplies	36,473	381,562	418,035	-	-	-	36,473	366,748	403,221	36,225	209,645	245,869
240-100-640 Travel	0	27,688	27,688	-	(6,500)	(6,500)	0	21,188	21,188	0	1,707	1,707
240-100-590 Miscellaneous Expenditures	0	4,100	4,100	-	(2,500)	(2,500)	0	1,600	1,600	0	3,000	3,000
240-100-800 Other Objects	36,473	17,831,689	17,868,162	-	(137,977)	(137,977)	36,473	17,693,712	17,730,185	36,225	16,949,999	16,986,223
Total Bilingual Education - Instruction												
School-Spon. Co-curricular Activs. - Inst.												
401-100-100 Salaries	-	106,822	106,822	4,000	(21,000)	(17,000)	4,000	85,822	89,822	4,000	43,579	47,579
401-100-500 Purchased Services (100-500 series)	0	600	600	-	-	-	0	600	600	0	0	0
401-100-600 Supplies and Materials	0	420	420	-	-	-	0	420	420	0	0	0
401-100-800 Other Objects	0	11,400	11,400	-	-	-	0	11,400	11,400	0	8,000	8,000
Total School-Spon. Co-curricular Activs. - Inst.												
402-100-500 Purchased Services (100-500 series)	1,150	1,462,708	1,463,858	-	(21,000)	(21,000)	1,150	1,180,186	1,181,336	-	1,102,229	1,102,229
402-100-600 Supplies and Materials	0	341,402	341,402	-	(382,523)	(382,523)	0	324,556	324,556	0	213,917	213,917
402-100-800 Other Objects	0	133,772	133,772	1,855	(16,846)	(16,846)	1,855	210,341	212,196	1,855	188,475	190,330
Total School-Spon. Co-curricular Activs. - Inst.												
421-100-600 Other Purchased Services (400-500 series)	0	1,988,882	1,988,882	1,855	(233,799)	(233,799)	1,855	1,715,083	1,718,088	1,855	1,504,621	1,506,477
Total Before/After School Programs - Instruction												
421-100-101 Salaries of Teachers	34,800	156,999	191,699	(361)	(22,880)	(23,241)	34,439	134,019	168,458	5,233	41,433	46,666
421-100-106 Salaries of Reading Specialist	0	242,771	242,771	-	-	-	0	242,771	242,771	0	1,259	1,259
421-100-500 Salaries of Reading Specialist	0	0	0	-	-	-	0	0	0	0	0	0
421-100-520 Purchased Professional & Tech Services	0	0	0	-	-	-	0	0	0	0	0	0
421-100-600 Other Purchased Services (400-500 series)	0	420	420	-	(420)	(420)	0	0	0	0	0	0
421-100-800 Supplies and Materials	0	0	0	-	-	-	0	0	0	0	0	0
Total Before/After School Programs - Support Svcs												
422-100-100 Salaries	34,800	181,596	216,396	(361)	(23,300)	(23,661)	34,439	158,296	192,735	5,233	42,683	47,916
422-100-106 Salaries	0	21,425	21,425	-	(1,000)	(1,000)	0	20,425	20,425	0	0	0
422-100-500 Purchased Professional & Tech Services	0	0	0	-	-	-	0	0	0	0	0	0
422-100-600 Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
422-100-800 Supplies and Materials	0	0	0	-	-	-	0	0	0	0	0	0
Total Before/After School Programs - Support Svcs												
422-100-106 Salaries of Teachers	328,500	3,160	331,660	(145,555)	-	(145,555)	182,945	3,450	186,395	182,945	2,100	185,045
422-100-106 Salaries of Reading Specialist	0	500	500	-	-	-	0	500	500	0	0	0
422-100-500 Purchased Professional & Tech Services	0	0	0	-	-	-	0	0	0	0	0	0
422-100-600 Other Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
422-100-800 General Supplies	0	0	0	-	-	-	0	0	0	0	0	0
422-100-800 Supplies and Materials	0	0	0	-	-	-	0	0	0	0	0	0
422-100-800 Other Objects	0	0	0	-	-	-	0	0	0	0	0	0
Total Summer School - Instruction												
422-200-100 Salaries	20,000	3,950	23,950	(20,000)	-	(20,000)	0	3,950	186,895	0	2,100	185,045
422-200-100 Salaries	0	0	0	-	-	-	0	0	0	0	0	0
422-200-500 Purchased Professional & Tech Services	0	0	0	-	-	-	0	0	0	0	0	0
422-200-600 Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
422-200-800 Supplies and Materials	0	0	0	-	-	-	0	0	0	0	0	0
Total Summer School - Support Svcs												
423-100-100 Salaries	20,000	3,950	23,950	(20,000)	-	(20,000)	0	3,950	186,895	0	2,100	185,045
423-100-100 Salaries	0	0	0	-	-	-	0	0	0	0	0	0
423-100-500 Purchased Professional & Tech Services	0	0	0	-	-	-	0	0	0	0	0	0
423-100-600 Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
423-100-800 Supplies and Materials	0	0	0	-	-	-	0	0	0	0	0	0
423-100-800 Other Objects	0	0	0	-	-	-	0	0	0	0	0	0
Total Alternative Education Program - Instruction												
423-100-101 Salaries of Teachers	0	2,035,689	2,035,689	(59,491)	-	(59,491)	0	1,976,198	1,976,198	0	1,902,577	1,902,577
423-100-101 Salaries	0	156,798	156,798	-	-	-	0	156,798	156,798	0	138,864	138,864
423-100-500 Purchased Professional & Tech Services	0	0	0	-	-	-	0	0	0	0	0	0
423-100-520 Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
423-100-600 General Supplies	0	0	0	-	-	-	0	0	0	0	0	0
423-100-640 Travel	0	0	0	-	-	-	0	0	0	0	0	0
423-100-640 Miscellaneous Expenditures	0	6,838	6,838	-	-	-	0	6,838	6,838	0	6,322	6,322
423-100-800 Supplies and Materials	0	0	0	-	-	-	0	0	0	0	0	0
423-100-800 Equipment	0	0	0	-	-	-	0	0	0	0	0	0
423-100-800 Other Objects	0	0	0	-	-	-	0	0	0	0	0	0
Total Alternative Education Program - Support Svcs												
423-100-800 Equipment	0	2,198,225	2,198,225	(59,491)	-	(59,491)	0	2,138,734	2,138,734	0	2,047,762	2,047,762

EXHIBIT C-1a

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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. Expnd. - Guidance												
000-218-100 Salaries	344,913	6,615,417	6,960,330	496	30,094	30,590	-	-	-	345,409	6,890,920	7,236,329
000-218-104 Salaries of/Secretarial and Clerical Assistants	217,487	337,238	554,725	14,571	8,571	23,142	-	-	-	232,058	569,596	801,654
000-218-105 Salaries of/Supervisors and Instructional Staff	303,528	3,943,525	4,247,053	8,735	(2,000)	6,735	-	-	-	312,263	3,941,525	4,253,788
000-218-230 Purchased Professional - Educational Services	-	3,000	3,000	-	(2,000)	1,000	-	-	-	-	-	-
000-218-390 Other Purchased Prof. and Tech. Services	413,007	0	413,007	38,104	-	38,104	-	-	-	451,111	0	451,111
000-218-500 Other Purchased Services (400-500 series)	6,700	0	6,700	(3,500)	-	3,200	-	-	-	3,200	0	3,200
000-219-600 Supplies and Materials	9,500	25,391	34,891	1,758	3,500	5,258	-	-	-	11,290	38,399	49,689
000-218-610 General Supplies	13,788,188	6,881,718	20,669,906	60,434	29,852	90,286	-	-	-	1,334,622	6,910,920	8,269,542
Total Undis. Expnd. - Guidance	4,259,935	10,630,476	14,890,411	103,435	(734,835)	631,400	-	-	-	4,156,466	10,555,641	14,712,107
Undis. Expnd. - Child Study Team												
000-219-105 Salaries of/Secretarial and Clerical Assistants	164,392	0	164,392	17,501	-	181,893	-	-	-	173,276	0	173,276
000-219-110 Other Salaries	226,940	0	226,940	-	-	226,940	-	-	-	-	0	226,940
000-219-320 Purchased Professional - Educational Services	90,000	0	90,000	(4,195)	-	85,805	-	-	-	44,609	0	44,609
000-219-390 Residential Costs	0	0	0	-	-	-	-	-	-	0	0	0
000-219-600 Ms. Purchase Serv. (400-500 series other than Residential Costs)	0	0	0	-	-	-	-	-	-	0	0	0
000-219-655 Supplies and Materials	0	0	0	-	-	-	-	-	-	0	0	0
000-219-102-655 Salaries under 000219-102-655	11,111,808	-	11,111,808	(361,529)	-	10,750,279	-	-	-	10,691,751	-	10,691,751
Total Undis. Expnd. - Child Study Team	11,376,340	-	11,376,340	(344,028)	-	11,032,312	-	-	-	10,836,630	-	10,836,630
Undis. Expnd. - Improvement of Inst. Serv.												
000-221-100 Personnel Services - Salaries	3,515,106	1,092,254	4,607,360	163,489	170	163,659	-	-	-	3,678,595	949,500	4,628,095
000-221-102 Salaries of Supervisors of Instruction	1,111,165	392,668	1,503,833	126,538	2,000	128,538	-	-	-	1,234,566	394,668	1,629,234
000-221-105 Salaries of/Secretarial and Clerical Assistants	1,084,566	717,586	1,802,152	40,557	-	41,014	-	-	-	1,059,118	717,586	1,776,704
000-221-106 Other Salaries for Instruction	0	0	0	57,873	-	57,873	-	-	-	57,873	0	57,873
000-221-110 Other Salaries	452,181	186,953	639,134	418,457	(66,297)	352,160	-	-	-	870,637	991,294	1,861,931
000-221-116 Sal of Facilitators, Math & Literacy Coaches	57,800	98,667	156,467	(17,800)	0	34,667	-	-	-	34,667	0	34,667
000-221-117 Other Salaries for Instructional Staff	1,200	1,200	2,400	(1,200)	6,600	6,600	-	-	-	6,600	0	6,600
000-221-500 Other Purch Prof and Tech. Services	432,738	0	432,738	(35,488)	0	397,250	-	-	-	397,250	0	397,250
000-221-580 Miscellaneous Expenditures	47,915	1,865	49,780	306,569	-	306,569	-	-	-	354,484	0	354,484
000-221-600 Supplies and Materials	11,800	1,766	13,566	(7,002)	-	6,564	-	-	-	2,455	884	3,339
000-221-800 Other Objects	6,945,216	1,547,291	8,492,507	(7,002)	-	4,788	-	-	-	4,788	0	4,788
Total Undis. Expnd. - Improvement of Inst. Serv.	11,943,521	3,644,716	15,588,237	(3,220)	(76,027)	15,512,010	-	-	-	14,786,466	1,321,724	16,108,190
Undis. Expnd. - In-House Training Serv.												
000-223-100 Salaries of/Secretarial and Clerical Assistants	881,455	1,197,067	2,078,522	(130,000)	(102,924)	751,456	-	-	-	751,456	1,035,993	1,787,449
000-223-102 Salaries of Supervisors of Instruction	0	0	0	-	-	-	-	-	-	-	0	0
000-223-200 Purchased Professional and Technical Services	1,105,000	1,161	1,106,161	(1,985)	-	1,098,176	-	-	-	1,099,191	0	1,099,191
000-223-400 Other Purch Services (400-500 series)	206,844	308,842	515,686	(1,985)	-	513,701	-	-	-	511,716	0	511,716
000-223-600 Supplies and Materials	29,242	29,242	58,484	(1,103)	-	28,381	-	-	-	27,278	0	27,278
000-223-800 Other Objects	2,008,298	1,228,010	3,236,308	(31,985)	(104,027)	1,876,313	-	-	-	1,873,028	1,053,418	2,926,446
Total Undis. Expnd. - In-House Training Serv.	4,244,840	2,572,160	6,817,000	(163,973)	(206,951)	6,446,076	-	-	-	6,440,061	1,039,411	7,479,472
Undis. Expnd. - Instructional Staff Training Serv.												
000-223-102 Salaries	0	0	0	-	-	-	-	-	-	0	0	0
000-223-104 Salaries of/Other Professional Staff	0	0	0	-	-	-	-	-	-	0	0	0
000-223-105 Salaries of/Secretarial and Clerical Assist	27,200	0	27,200	(27,200)	-	0	-	-	-	0	0	0
000-223-110 Other Salaries	85,240	0	85,240	(71,440)	-	13,800	-	-	-	8,800	0	8,800
000-223-320 Purchased Professional - Educational Services	124,383	27,400	151,783	(48,089)	(27,400)	76,294	-	-	-	76,294	0	76,294
000-223-390 Other Purchased Prof. and Tech. Services	1,000	0	1,000	3,750	-	3,750	-	-	-	3,750	0	3,750
000-223-500 Other Purchased Services (400-500 series)	2,000	26,485	28,485	(9,000)	-	19,485	-	-	-	9,864	0	9,864
000-223-600 Supplies and Materials	2,000	841	2,841	264	-	2,676	-	-	-	2,676	0	2,676
000-223-800 Other Objects	236,823	54,736	291,559	(135,750)	(36,400)	160,809	-	-	-	101,073	0	101,073
Total Undis. Expnd. - Instructional Staff Training Serv.	373,306	81,621	454,927	(104,027)	(63,800)	347,100	-	-	-	347,100	0	347,100
Undis. Expnd. - General Admin.												
000-230-100 Salaries	1,037,903	0	1,037,903	(141,631)	-	896,272	-	-	-	837,580	0	837,580
000-230-104 Salaries of/Other Professional Staff	251,018	0	251,018	(132)	-	250,886	-	-	-	250,692	0	250,692
000-230-105 Salaries of/Secretarial and Clerical Assistants	1,122,242	0	1,122,242	(544)	-	1,121,698	-	-	-	1,086,617	0	1,086,617
000-230-106 Salaries of/Supervisors and Instructional Staff	613,699	0	613,699	235,087	-	848,786	-	-	-	752,251	0	752,251
000-230-300 Legal Services	175,000	0	175,000	120,880	-	295,880	-	-	-	125,000	0	125,000
000-230-332 Audit Fees	0	0	0	-	-	-	-	-	-	-	0	-
Total Undis. Expnd. - General Admin.	3,053,812	0	3,053,812	(307,128)	-	2,746,684	-	-	-	2,746,684	0	2,746,684
Undis. Expnd. - Architect/Engineering Services												
000-230-334 Architect/Engineering Services	25,000	0	25,000	172,940	-	197,940	-	-	-	194,875	0	194,875
000-230-339 Other Purchased Professional Services	10,000	0	10,000	(10,000)	-	0	-	-	-	0	0	0
000-230-530 Other Purchased Telephone	10,800	0	10,800	14,783	-	25,583	-	-	-	25,583	0	25,583
000-230-539 Communication/Telephone	734,454	0	734,454	(20,799)	-	713,655	-	-	-	638,345	0	638,345
000-230-585 BOE Other Purchased Services	13,000	0	13,000	11,168	-	24,168	-	-	-	4,869	0	4,869
000-230-580 Travel	8,350	0	8,350	(306,930)	-	(298,580)	-	-	-	(298,580)	0	(298,580)
000-230-600 Supplies and Materials	8,350	0	8,350	9,200	-	17,550	-	-	-	9,200	0	9,200
000-230-610 General Supplies	106,500	0	106,500	(23,300)	-	83,200	-	-	-	53,992	0	53,992
000-230-630 BOE In-House Training/Meeting Supplies	20,000	0	20,000	(1,600)	-	18,400	-	-	-	20,000	0	20,000
000-230-620 In-House Training/Meeting Services	898,782	0	898,782	(92,864)	-	805,918	-	-	-	805,918	0	805,918
000-230-800 Miscellaneous Expenditures	14,950	0	14,950	149,590	-	164,540	-	-	-	164,540	0	164,540
000-230-895 BOE Membership & Dues	48,000	0	48,000	(2,012)	-	45,988	-	-	-	45,988	0	45,988
Total Undis. Expnd. - Supp. Serv. - General Admin.	1,320,287	0	1,320,287	(63,360)	-	1,256,927	-	-	-	1,256,927	0	1,256,927

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Table with columns: ORIGINAL BUDGET, BUDGET ADJUSTMENTS, FINAL BUDGET, and ACTUAL. Rows include various fund categories like Salaries, Supplies, and Travel, with sub-totals for each major section.

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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 - Student Transportation Serv.												
000-270-107	70,000	0	70,000	(42,000)	-	(42,000)	28,000	0	28,000	120	0	120
Sal. For Pup-Tran. (Bet. Home and School) - Regular	390,113	0	390,113	-	-	-	390,113	0	390,113	363,190	0	363,190
Sal. For Pup-Tran. (Bet. Home and School) - Special	0	0	0	-	-	-	0	0	0	0	0	0
Sal. For Pup-Tran. (Bet. Home and School) - Special (Monthly)	0	0	0	-	-	-	0	0	0	0	0	0
000-270-530	80,000	0	80,000	(23,000)	-	(23,000)	57,000	0	57,000	37,026	0	37,026
Management Fees - ESC & CTSA Transportation Programs	12,000	0	12,000	8,150	-	8,150	20,150	0	20,150	19,475	0	19,475
000-270-590	0	0	0	-	-	-	0	0	0	0	0	0
Cleaning, Repair and Maintenance Services	0	0	0	-	-	-	0	0	0	0	0	0
Lease Payments - School Buses	0	0	0	-	-	-	0	0	0	0	0	0
Lease Payments - School Buses	0	0	0	-	-	-	0	0	0	0	0	0
000-270-500	4,050,000	0	4,050,000	311,325	-	311,325	4,361,325	0	4,361,325	686,151	0	686,151
Other Purchased Services	60,000	0	60,000	(60,000)	-	(60,000)	0	0	0	0	0	0
Contract Services - (Between Home and School) - Vendors	60,000	493,905	553,905	-	(311,859)	(311,859)	0	182,046	182,046	101,629	0	101,629
Contract Services - (Other than Between Home & School) - Vendors	0	0	0	-	-	-	0	0	0	0	0	0
000-270-514	10,720,000	0	10,720,000	(8,830,373)	-	(8,830,373)	1,889,628	0	1,889,628	1,221,267	0	1,221,267
Cont. Serv (Spl. Ed. Students) - Vendors	25,000	0	25,000	20,000	-	20,000	45,000	0	45,000	22,756	0	22,756
000-270-515	1,300,000	0	1,300,000	200,000	-	200,000	1,500,000	0	1,500,000	1,165,664	0	1,165,664
Cont. Serv (Regular Students) - ESC & CTSA	400,000	0	400,000	100,000	-	100,000	500,000	0	500,000	420,000	0	420,000
000-270-517	430,000	0	430,000	(100,000)	-	(100,000)	330,000	0	330,000	219,645	0	219,645
Cont. Serv (Spl. Ed. Students) - ESC & CTSA	430,000	0	430,000	(100,000)	-	(100,000)	330,000	0	330,000	219,645	0	219,645
000-270-503	47,000	0	47,000	(5,000)	-	(5,000)	42,000	0	42,000	7,044	0	7,044
ALL of Payments for Charter Schools Students	47,000	0	47,000	(5,000)	-	(5,000)	42,000	0	42,000	7,044	0	7,044
000-270-504	9,000	0	9,000	(5,000)	-	(5,000)	4,000	0	4,000	1,199	0	1,199
Cont. Serv. - Aid in Lieu Payments - Choice	9,000	0	9,000	(5,000)	-	(5,000)	4,000	0	4,000	1,199	0	1,199
000-270-520	1,000	0	1,000	-	-	-	1,000	0	1,000	400	0	400
Auto Insurance	1,000	0	1,000	-	-	-	1,000	0	1,000	400	0	400
000-270-580	5,000	0	5,000	5,800	-	5,800	10,800	0	10,800	4,922	0	4,922
Travel/Conferences	5,000	0	5,000	5,800	-	5,800	10,800	0	10,800	4,922	0	4,922
000-270-600	52,000	0	52,000	(1,500)	-	(1,500)	50,500	0	50,500	42,000	0	42,000
Supplies and Materials	52,000	0	52,000	(1,500)	-	(1,500)	50,500	0	50,500	42,000	0	42,000
000-270-615	25,000	0	25,000	(25,000)	-	(25,000)	0	0	0	0	0	0
Transportation Supplies	25,000	0	25,000	(25,000)	-	(25,000)	0	0	0	0	0	0
000-270-800	18,201,113	493,905	18,695,018	(9,286,048)	(311,859)	(9,597,907)	8,915,066	182,046	9,097,112	3,854,124	101,629	3,955,753
Miscellaneous Expenditures	18,201,113	493,905	18,695,018	(9,286,048)	(311,859)	(9,597,907)	8,915,066	182,046	9,097,112	3,854,124	101,629	3,955,753
Total Under Expend. - Student Transportation Serv.												

EXHIBIT C-1a
PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CAPITAL OUTLAY Equipment	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
000-218-730	0	0	0	0	53,171	149,371	96,000	116,711	212,711	0	0	0
000-220-730	63,340	20,100	83,440	96,000	4,534	100,534	0	24,634	125,168	93,702	189,702	
000-240-730	0	76,965	76,965	2,232	19,229	21,461	0	96,194	98,426	0	16,405	
000-266-730	0	0	0	0	0	0	0	0	0	0	70,768	
000-100-730	0	0	0	0	0	0	0	0	0	0	0	
000-218-730	0	0	0	0	0	0	0	0	0	0	0	
000-220-730	30,000	30,000	60,000	(17,163)	(17,163)	42,837	12,837	4,170	47,007	4,170	4,170	
000-240-730	0	0	0	0	0	0	0	0	0	0	0	
000-251-730	32,000	32,000	64,000	5,753	5,753	69,753	5,753	5,753	75,506	5,492	5,492	
000-252-730	150,000	150,000	300,000	50,508	50,508	250,508	82,508	82,508	333,016	78,458	78,458	
000-266-730	0	0	0	0	0	0	150,000	0	150,000	99,388	99,388	
Total Equipment	212,000	160,465	372,465	137,330	77,134	214,465	349,330	237,539	586,870	284,114	180,876	464,990
Facilities Acquisition and Construction Services	0	0	0	0	0	0	0	0	0	0	0	0
000-400-334	0	0	0	0	0	0	0	0	0	0	0	0
000-400-339	150,000	150,000	300,000	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
000-400-350	0	0	0	0	0	0	0	0	0	0	0	0
000-400-355	1,200,000	1,200,000	2,400,000	99,492	99,492	1,299,492	1,299,492	0	1,299,492	1,255,599	0	1,255,599
000-400-721	0	0	0	0	0	0	0	0	0	0	0	0
Total Facilities Acquisition and Construction Services	1,350,000	1,350,000	2,700,000	99,492	99,492	1,449,492	1,449,492	0	1,449,492	1,405,599	0	1,405,599
Assets Acquired Under Capital Leases (non-budgeted)	0	0	0	0	0	0	0	0	0	0	0	0
000-100-610	0	0	0	0	0	0	0	0	0	0	0	0
000-200-101	1,562,000	1,604,465	3,166,465	2,362,822	77,134	3,139,957	1,798,822	237,539	2,036,362	1,689,624	180,876	1,870,499
TOTAL CAPITAL OUTLAY	1,562,000	1,604,465	3,166,465	2,362,822	77,134	3,139,957	1,798,822	237,539	2,036,362	1,689,624	180,876	1,870,499
SPECIAL SCHOOLS	0	0	0	0	0	0	0	0	0	0	0	0
601-100-610	104,160	0	104,160	104,160	0	104,160	104,160	0	104,160	104,518	0	104,518
601-200-101	0	0	0	0	0	0	0	0	0	0	0	0
601-200-102	0	0	0	0	0	0	0	0	0	0	0	0
601-200-105	4,475	0	4,475	4,475	0	4,475	4,475	0	4,475	1,843	0	1,843
Total Acctd. Even/Adlt H.S./Post-Grnd.-Inst.	104,160	0	104,160	104,160	0	104,160	104,160	0	104,160	104,518	0	104,518
601-200-101	0	0	0	0	0	0	0	0	0	0	0	0
601-200-102	0	0	0	0	0	0	0	0	0	0	0	0
601-200-105	12,960	7,350	20,310	12,960	7,350	20,310	12,960	7,350	20,310	12,960	7,350	20,310
Total Acctd. Even/Adlt H.S./Post-Grnd.-Supp. Service	12,960	7,350	20,310	12,960	7,350	20,310	12,960	7,350	20,310	12,960	7,350	20,310
601-200-102	0	0	0	0	0	0	0	0	0	0	0	0
601-200-105	0	0	0	0	0	0	0	0	0	0	0	0
Total Acctd. Even/Adlt H.S./Post-Grnd.-Stmp. Service	0	0	0	0	0	0	0	0	0	0	0	0
601-200-102	0	0	0	0	0	0	0	0	0	0	0	0
601-200-105	0	0	0	0	0	0	0	0	0	0	0	0
Total Acctd. Even/Adlt H.S./Post-Grnd.-	128,945	128,945	257,890	128,945	128,945	257,890	128,945	128,945	257,890	128,945	128,945	257,890

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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
Adult Education-Local-Instruction												
602-100-101 Salaries of Teachers	317,017	0	317,017	-	-	-	317,017	0	317,017	283,198	0	283,198
602-100-105 Secretarial & Clerical Salaries	4,200	0	4,200	26	26	26	4,226	0	4,226	4,226	0	10,080
602-100-106 Other Salaries for Instruction	0	0	0	-	-	-	0	0	0	0	0	0
602-100-510 Other Purchased Services (400-500 series)	3,916	0	3,916	-	-	-	3,916	0	3,916	1,858	0	1,858
602-100-510 Textbooks	0	0	0	-	-	-	0	0	0	0	0	0
602-100-510 Other Objects	325,133	0	325,133	26	26	26	325,159	0	325,159	289,282	0	289,282
Total Adult Education-Local-Instruction												
Adult Education-Local-Support Serv.												
602-200-100 Salaries	250,419	0	250,419	(26)	(26)	(26)	250,393	0	250,393	234,636	0	234,636
602-200-102 Salaries of Supervisors of Instruction	10,080	0	10,080	-	-	-	10,080	0	10,080	10,080	0	10,080
602-200-110 Other Salaries - Professional Staff - Guidance	7,980	0	7,980	-	-	-	7,980	0	7,980	7,914	0	7,914
602-200-270 Personal Services - Employee Benefits	105,823	0	105,823	-	-	-	105,823	0	105,823	89,316	0	89,316
602-200-500 Purchased Professional and Technical Services	0	0	0	-	-	-	0	0	0	0	0	0
602-200-500 Other Purchased Services (400-500 series)	0	0	0	-	-	-	0	0	0	0	0	0
602-200-500 Support Services - Instructional	0	0	0	-	-	-	0	0	0	0	0	0
602-200-500 Adult Education Support Services	0	0	0	-	-	-	0	0	0	0	0	0
602-270-512 Bus Transportation	1,815	0	1,815	-	-	-	1,815	0	1,815	1,557	0	1,557
602-240-800 Other Objects	376,117	0	376,117	(26)	(26)	(26)	376,091	0	376,091	343,403	0	343,403
Total Adult Education-Local Support Serv.												
Total Adult Education-Local												
602-100-505 GED Testing Stipends	8,680	0	8,680	-	-	-	8,680	0	8,680	5,985	0	5,985
602-100-510 Salaries	0	0	0	-	-	-	0	0	0	0	0	0
602-100-510 GED Testing	9,525	0	9,525	-	-	-	9,525	0	9,525	8,941	0	8,941
602-100-610 General Supplies	18,205	0	18,205	-	-	-	18,205	0	18,205	14,926	0	14,926
Total GED Testing Centers												
848,400	-	-	848,400	-	-	-	848,400	-	848,400	762,891	-	762,891
TOTAL SPECIAL SCHOOLS												
Transfer of Funds to Charter Schools	75,870,794	-	75,870,794	(3,751,687)	-	(3,751,687)	72,119,107	-	72,119,107	72,119,048	-	72,119,048
005-100-505	279,441,773	266,033,626	545,475,399	(13,640,693)	(380,352)	(14,021,247)	265,801,078	266,633,074	531,454,152	338,746,672	257,140,863	595,887,535
TOTAL EXPENDITURES												
248,738,383	(266,033,626)	(172,952,433)	(2,756,350)	380,352	(380,352)	(2,375,998)	245,982,033	(265,633,074)	(19,671,941)	260,317,257	(257,102,591)	3,414,316
Over (Under) Expenditures												
Operating Transfer In:												
Transfer from Special Revenue Fund - Preschool Program	-	252,432,266	252,432,266	-	(2,286,333)	(2,286,333)	-	250,145,933	250,145,933	-	242,065,014	242,065,014
Contrib to School Based Budgets - General Fund	-	13,601,360	13,601,360	-	1,286,181	1,286,181	-	15,597,541	15,597,541	-	15,017,027	15,017,027
Operating Transfers Out:												
Transfer to Special Revenue Fund - Preschool Program	(2,741,443)	-	(2,741,443)	2,286,733	-	2,286,733	(2,741,443)	-	(2,741,443)	(2,741,443)	-	(2,741,443)
Contribution to School Based Budgets	(252,432,266)	-	(252,432,266)	-	-	-	(250,145,533)	-	(250,145,533)	(242,085,914)	-	(242,085,914)
Transfer to Capital Projects Fund - Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund - Board Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve - Transfer to Capital Project Fd	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve - Transfer to Public Services Fd	-	-	-	-	-	-	-	-	-	-	-	-
Capital Leases (non-budgeted)	(255,173,709)	266,033,626	10,859,917	2,286,733	(380,352)	1,906,381	(252,866,976)	265,633,074	(2,766,098)	(244,827,357)	257,102,591	12,275,384
Total Other Financing Sources:												
(6,435,326)	-	(6,435,326)	(469,617)	(0)	(469,618)	(469,618)	(6,904,943)	(0)	(6,904,944)	15,689,900	(0)	15,689,900
Excess (Deficiency) of Revenues and Other Financing Sources												
23,577,752	-	23,577,752	23,577,752	-	-	-	23,577,752	-	23,577,752	23,577,752	-	23,577,752
Fund Balance, July 1												
23,577,752	-	23,577,752	23,577,752	-	-	-	23,577,752	-	23,577,752	2,975,164	-	2,975,164
Prior Period Adjustment												
23,577,752	-	23,577,752	23,577,752	-	-	-	23,577,752	-	23,577,752	26,552,916	-	26,552,916
Fund Balance, July 1 (Restated)												
17,142,426	-	17,142,426	(469,617)	(0)	(469,618)	(469,618)	16,672,809	(0)	16,672,809	42,242,316	(0)	42,242,316
Fund Balance, June 30												

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual <i>2020-2021</i>
REVENUES					
Local Sources	-	212,721	212,721	874,663	(661,942)
State Sources	58,149,551	595,901	58,745,452	52,553,322	6,192,130
Federal Sources	25,788,363	73,785,828	99,574,191	49,339,369	50,234,822
Total Revenues	83,937,914	74,594,451	158,532,365	102,767,354	55,765,010
EXPENDITURES					
Instruction					
Personnel Services - Salaries 100	454,750	7,233,818	7,688,568	-	7,688,568
Salaries of Teachers 101	15,646,988	(8,990,622)	6,656,366	5,164,403	1,491,963
Other Salaries for Instruction 106-110	1,917,824	1,227,570	3,145,394	1,943,311	1,202,083
Purchased Professional and Technical Services (300)	-	3,983,687	3,983,687	343,362	3,640,326
Other Purchased Professional Services (330)	-	4,500	4,500	4,500	-
Purchased Technical Services (340)	-	4,500	4,500	-	4,500
Other Purchased Prof and Technical Services (390)	19,196	(19,196)	-	-	-
Other Purchased Services (400-500 series)	955,968	3,903,610	4,859,578	1,062,509	3,797,069
Travel 580	-	9,050	9,050	-	9,050
General Supplies (600 and 610)	344,147	13,262,210	13,606,357	8,258,083	5,348,274
Textbooks (640)	15,457	914	16,371	6,217	10,154
Tuition (560 566)	1,196,100	5,157,691	6,353,791	6,250,750	103,041
Other Objects (800 and 890)	-	52,218	52,218	5,275	46,943
Total Instruction	20,550,430	25,829,951	46,380,381	23,038,411	23,341,969
Support Services					
Personnel Services Salaries (100)	-	5,205,141	5,205,141	861,219	4,343,921
Salaries of Other Professional Staff (104)	1,516,623	491,523	2,008,146	1,835,226	172,919
Salaries of Supervisors of Instruction (102)	328,761	-	328,761	223,770	104,991
Salaries of Principal / Directors (103)	316,842	-	316,842	289,157	27,685
Salaries of Secretarial and Clerical Asst. (105)	239,435	117,311	356,746	308,511	48,235
Other Salaries (110)	333,311	941,627	1,274,938	466,260	808,678
Salaries of Family/Parent Liason (173)	99,606	-	99,606	98,677	929
Salaries of Facilitators (176)	1,074,155	-	1,074,155	1,024,116	50,039
Personal Services - Employee Benefits (200 270)	3,928,494	3,740,126	7,668,620	4,823,412	2,845,208
Purchased Educational Services - Contracted Pre-K 321	38,395,518	(1,228,877)	37,166,641	33,458,546	3,708,095
Purchased Professional - Educational Services 320,300,325,32	3,701,194	14,790,410	18,491,604	8,724,003	9,767,601
Other Purchased Professional Services 330	100,883	(73,547)	27,336	27,336	-
Rentals 420	50,000	-	50,000	-	50,000
Contr. Serv.-Trans. (Field Trips) 516	52,500	12,500	65,000	-	65,000
Travel (580)	28,515	173,947	202,462	15,167	187,295
Other Purchased Services (400-500 series)	400,000	5,408,929	5,808,929	2,523,233	3,285,696
Supplies & Materials (600-610)	190,000	10,436,080	10,626,080	7,772,488	2,853,592
Indirect Costs (860)	-	32,761	32,761	22,368	10,393
Other Objects (800-890)	-	135,025	135,025	35,958	99,067
Scholarships Awarded	-	-	-	11,500	(11,500)
Student Activities	-	-	-	230,789	(230,789)
Total Support Services	50,755,837	40,182,955	90,938,792	62,751,736	28,187,056

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual 2020-2021</u>
EXPENDITURES (CONT'D):					
EXPENDITURES (Continued)					
Facilities Acquisition and Construction Services					
Building (720)	-	1,900,000	1,900,000	-	1,900,000
Instructional Equipment (731)	-	336,850	336,850	298,897	37,953
Noninstructional Equipment (732)	75,000	3,393,800	3,468,800	1,691,050	1,777,750
Total Facilities Acquisition and Construction Services	<u>75,000</u>	<u>5,630,650</u>	<u>5,705,650</u>	<u>1,989,947</u>	<u>3,715,703</u>
Transfer to Charter Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-Total Expenditures	<u>71,381,267</u>	<u>71,643,556</u>	<u>143,024,823</u>	<u>87,780,094</u>	<u>55,244,728</u>
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Program		\$ -	\$ -	\$ -	\$ -
Transfer Out to School Based Budgets (General Fund)	\$ (12,556,647)	\$ (2,950,894)	\$ (15,507,541)	\$ (15,017,027)	\$ (490,514)
Sub-total Other Financing Sources (Uses)	<u>\$ (12,556,647)</u>	<u>\$ (2,950,894)</u>	<u>\$ (15,507,541)</u>	<u>\$ (15,017,027)</u>	<u>\$ (490,514)</u>
Total Outflows	<u>\$ 83,937,914</u>	<u>\$ 74,594,450</u>	<u>\$ 158,532,364</u>	<u>\$ 102,797,121</u>	<u>\$ 55,735,240</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (29,767)</u>	<u>\$ 29,767</u>
Fund Balance, July 1				-	
Prior Period Adjustment				<u>514,918</u>	
Fund Balance, July 1 (Restated)				<u>514,918</u>	
Fund Balance June 30				<u>485,151</u>	
Recapitulation:					
Restricted:					
Scholarships				46,411	
Student Activities				<u>438,740</u>	
Total Fund Balance				<u>485,151</u>	

PATERSON PUBLIC SCHOOLS
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information - Part II
Fiscal Year Ended June 30, 2021

**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]	599,301,851	102,767,354
Difference - budget to GAAP:			
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		55,353,238	
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).		(52,478,320)	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	602,176,769	102,767,354
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]&[C-2]	595,887,535	102,797,121
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]	595,887,535	102,797,121

**REQUIRED SUPPLEMENTARY
INFORMATION - PART III**

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll - PERS Employee's	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.68291000%	\$ 129,797,233	\$ 47,817,701	271.44%	52.08%
2016	0.69326000%	\$ 161,232,732	\$ 51,324,865	314.14%	52.07%
2017	0.76139191%	\$ 225,502,446	\$ 49,491,820	455.64%	59.86%
2018	0.71700873%	\$ 166,908,171	\$ 48,195,506	346.31%	51.90%
2019	0.69631896%	\$ 137,101,732	\$ 50,853,290	269.60%	46.40%
2020	0.68662226%	\$ 123,718,914	\$ 51,078,137	242.22%	43.43%
2021	0.71195211%	\$ 116,100,770	\$ 50,898,632	228.10%	41.35%

* 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		Contributions in Relations to the Contractually Required Contributions				
2015	\$ 5,701,280	\$	(5,701,280)	\$	-	\$ 47,817,701	11.92%
2016	6,175,006		(6,175,006)		-	\$ 51,324,865	12.03%
2017	6,764,097		(6,764,097)		-	\$ 49,491,820	13.67%
2018	6,642,320		(6,642,320)		-	\$ 48,195,506	13.78%
2019	6,926,124		(6,926,124)		-	\$ 50,853,290	13.62%
2020	6,678,812		(6,678,812)		-	\$ 51,078,137	13.08%
2021	7,788,397		(7,788,397)		-	\$ 50,898,632	15.30%

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

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

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

* 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, 2021

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 (3.50%) to the current measurement date (2.21%), resulting in a change in the discount rate from 6.28% to 7.00%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (3.50%) to the current measurement date (2.21%), resulting in a change in the discount rate from 5.60% to 5.40%. 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**

	2021	2020	2019	2018
Total OPEB Liability				
Service Costs	\$ 30,748,465	\$ 30,298,261	\$ 35,188,086	\$ 42,338,713
Interest on Total OPEB Liability	26,738,887	32,743,210	35,432,980	30,561,839
Difference between Expected and Actual Experience	192,195,887	(135,548,928)	(92,799,866)	
Changes in Assumptions	217,404,001	11,080,864	(94,872,900)	(126,928,215)
Contribution from the Member	628,021	676,252	764,047	823,154
Gross Benefit Payments	(20,719,960)	(22,813,389)	(22,106,814)	(22,354,633)
Net Changes in total Share of OPEB Liability	446,995,301	(83,563,730)	(138,394,467)	(75,559,142)
Total OPEB Liability - Beginning	743,179,301	826,743,031	965,137,498	1,040,696,640
Total OPEB Liability - Ending	\$ 1,190,174,602	\$ 743,179,301	\$ 826,743,031	\$ 965,137,498
District's Proportionate Share of OPEB Liability	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of OPEB Liability	1,190,174,602	743,179,301	826,743,031	965,137,498
Total OPEB Liability - Ending	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Covered Employee Payroll	<u>\$ 241,676,591</u>	<u>\$ 240,021,839</u>	<u>\$ 245,417,619</u>	<u>\$ 231,739,493</u>
Districts' Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%	0%	0%

Notes to Schedule:

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

Change in benefit terms 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, 2021

	<u>Operating Fund</u>	<u>Blended Resoure Fund</u>	<u>Total General Funds</u>
ASSETS			
Cash and cash equivalents			
Checking	6,352,313	9,686,895	16,039,208
Accounts Receivable -			
Tuition	331,762		331,762
Interfunds	7,161,843	16,476	7,178,319
Intergovernmental - State	52,685,160		52,685,160
Other receivables	193,073	20,587	213,660
Total assets	<u>66,724,151</u>	<u>9,723,958</u>	<u>76,448,109</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfunds	2,351	188,311	190,662
Accounts payable	5,461,410	4,219,643	9,681,053
Compesated Absences Payable	2,029,494		2,029,494
Judgements Payable-Workers Compensation	4,580,805		4,580,805
Loans Payable	20,085,000		20,085,000
Accrued salaries & benefits	464,964	153,688	618,652
Total liabilities	<u>32,624,024</u>	<u>4,561,642</u>	<u>37,185,666</u>
Fund Balances:			
Restricted for:			
Excess Surplus - prior year - designated for subsequent year's expenditures	2,072,705		2,072,705
Capital reserve account	913,619		913,619
Emergency reserve account			-
Year-end Encumbrances	163,883	174	164,057
Designated by the BOE for subsequent year's expenditures	3,322,116		3,322,116
Unassigned:			
General fund	27,627,804	5,162,142	32,789,946
Total Fund balances	<u>34,100,127</u>	<u>5,162,316</u>	<u>39,262,443</u>
Total liabilities and fund balances	<u>66,724,151</u>	<u>9,723,958</u>	<u>76,448,109</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 250,145,533		\$ 242,123,836	\$ 8,021,697
General Fund Reserve for Encumbrances at June 30, 2021	\$ -		-	-
Combined General Fund Contribution	\$ 250,145,533	94.16%	\$ 242,123,836	8,021,697
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	\$ 14,562,823		\$ 14,091,320	471,503
Title I, Part A - June 30, 2021 Deferred Revenue	\$ -		-	-
	<u>14,562,823</u>	<u>5.48%</u>	<u>14,091,320</u>	<u>471,503</u>
Title III, Part A: <i>English Language Acq</i>	\$ 944,718		\$ 925,707	19,011
Title III, Part A - June 30, 2021 Deferred Revenue	\$ -		-	-
	<u>944,718</u>	<u>0.36%</u>	<u>925,707</u>	<u>19,011</u>
Total Restricted Federal Resources	\$ 15,507,541	5.84%	15,017,027	490,514
Totals	\$ 265,653,074	100.00%	\$ 257,140,863	\$ 8,512,211

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,074,669		\$ 2,982,373	\$ 92,296
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	3,074,669	95.41%	2,982,373	92,296
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	138,693		134,412	4,281
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	138,693	4.30%	134,412	4,281
Title III, Part A: <i>English Language Acq</i>	9,239		9,065	174
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	9,239	0.29%	9,065	174
Total Restricted Federal Resources	147,932	4.59%	143,477	4,455
Totals	\$ 3,222,601	100.00%	\$ 3,125,851	\$ 96,750

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 6,423,615		\$ 6,180,995	\$ 242,620
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>6,423,615</u>	<u>95.20%</u>	<u>6,180,995</u>	<u>242,620</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	303,284		292,169	11,115
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>303,284</u>	<u>4.50%</u>	<u>292,169</u>	<u>11,115</u>
Title III, Part A: <i>English Language Acq</i>	20,203		19,478	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>20,203</u>	<u>0.30%</u>	<u>19,478</u>	<u>725</u>
Total Restricted Federal Resources	<u>323,487</u>	<u>4.80%</u>	<u>311,647</u>	<u>11,840</u>
Totals	<u>\$ 6,747,102</u>	<u>100.00%</u>	<u>\$ 6,492,642</u>	<u>\$ 254,460</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,853,367		\$ 3,741,509	\$ 111,858
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>3,853,367</u>	<u>93.86%</u>	<u>3,741,509</u>	<u>111,858</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	236,527		229,609	6,918
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>236,527</u>	<u>5.76%</u>	<u>229,609</u>	<u>6,918</u>
Title III, Part A: <i>English Language Acq</i>	15,756		15,148	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>15,756</u>	<u>0.38%</u>	<u>15,148</u>	<u>608</u>
Total Restricted Federal Resources	<u>252,283</u>	<u>6.14%</u>	<u>244,757</u>	<u>7,526</u>
Totals	<u>\$ 4,105,650</u>	<u>100.00%</u>	<u>\$ 3,986,266</u>	<u>\$ 119,384</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,106,251		\$ 4,917,005	\$ 189,246
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,106,251</u>	<u>93.32%</u>	<u>4,917,005</u>	<u>189,246</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	348,612		335,634	12,978
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>348,612</u>	<u>6.37%</u>	<u>335,634</u>	<u>12,978</u>
Title III, Part A: <i>Eenglish Language Acq</i>	16,561		16,334	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>16,561</u>	<u>0.31%</u>	<u>16,334</u>	<u>227</u>
Total Restricted Federal Resources	<u>365,173</u>	<u>6.68%</u>	<u>351,968</u>	<u>13,205</u>
Totals	<u>\$ 5,471,425</u>	<u>100.00%</u>	<u>\$ 5,268,973</u>	<u>\$ 202,452</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 8,006,216		\$ 7,860,751	\$ 145,465
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>8,006,216</u>	<u>95.29%</u>	<u>7,860,751</u>	<u>145,465</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	371,192		364,619	-
Title I, Part A - June 30, 2021 Deferred Revenue	<u>371,192</u>	<u>4.42%</u>	<u>364,619</u>	<u>6,573</u>
Title III, Part A: <i>English Language Acq</i>	24,727		23,923	804
Title III, Part A - June 30, 2021 Deferred Revenue	<u>24,727</u>	<u>0.29%</u>	<u>23,923</u>	<u>804</u>
Total Restricted Federal Resources	<u>395,919</u>	<u>4.71%</u>	<u>388,542</u>	<u>7,377</u>
Totals	<u>\$ 8,402,135</u>	<u>100.00%</u>	<u>\$ 8,249,292</u>	<u>\$ 152,842</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,517,804		\$ 5,305,000	
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,517,804</u>	<u>91.02%</u>	<u>5,305,000</u>	<u>212,804</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	521,691		501,824	\$ 19,867
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>521,691</u>	<u>8.61%</u>	<u>501,824</u>	<u>19,867</u>
Title III, Part A: <i>English Language Acq</i>	22,695		21,565	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>22,695</u>	<u>0.37%</u>	<u>21,565</u>	<u>1,130</u>
Total Restricted Federal Resources	<u>544,386</u>	<u>8.98%</u>	<u>523,389</u>	<u>20,997</u>
Totals	<u>\$ 6,062,190</u>	<u>100.00%</u>	<u>\$ 5,828,389</u>	<u>\$ 233,801</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 2,920,291		\$ 2,840,166	\$ 80,125
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>2,920,291</u>	<u>95.79%</u>	<u>2,840,166</u>	<u>80,125</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	120,278		117,212	3,066
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>120,278</u>	<u>3.95%</u>	<u>117,212</u>	<u>3,066</u>
Title III, Part A: <i>English Language Acq</i>	8,012		7,698	314
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>8,012</u>	<u>0.26%</u>	<u>7,698</u>	<u>314</u>
Total Restricted Federal Resources	<u>128,290</u>	<u>4.21%</u>	<u>124,910</u>	<u>3,380</u>
Totals	<u>\$ 3,048,581</u>	<u>100.00%</u>	<u>\$ 2,964,992</u>	<u>\$ 83,589</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,652,676		\$ 4,552,613	\$ 100,063
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,652,676</u>	<u>93.79%</u>	<u>4,552,613</u>	<u>100,063</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	288,896		282,506	6,390
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>288,896</u>	<u>5.82%</u>	<u>282,506</u>	<u>6,390</u>
Title III, Part A: <i>English Language Acq</i>	19,245		18,931	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>19,245</u>	<u>0.39%</u>	<u>18,931</u>	<u>314</u>
Total Restricted Federal Resources	<u>308,141</u>	<u>6.21%</u>	<u>301,437</u>	<u>6,704</u>
Totals	<u>\$ 4,960,817</u>	<u>100.00%</u>	<u>\$ 4,854,050</u>	<u>\$ 106,767</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 8,672,254		\$ 8,625,945	
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>8,672,254</u>	<u>94.70%</u>	<u>8,625,945</u>	<u>46,309</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	455,789		453,614	\$ 2,175
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>455,789</u>	<u>4.98%</u>	<u>453,614</u>	<u>2,175</u>
Title III, Part A: <i>English Language Acq</i>	30,362		29,148	1,214
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>30,362</u>	<u>0.32%</u>	<u>29,148</u>	<u>1,214</u>
Total Restricted Federal Resources	<u>486,151</u>	<u>5.30%</u>	<u>482,762</u>	<u>3,389</u>
Totals	<u>\$ 9,158,405</u>	<u>100.00%</u>	<u>\$ 9,108,706</u>	<u>\$ 49,699</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,821,829		\$ 4,699,360	\$ 122,469
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,821,829</u>	<u>93.43%</u>	<u>4,699,360</u>	<u>122,469</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	317,670		309,837	7,833
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>317,670</u>	<u>6.16%</u>	<u>309,837</u>	<u>7,833</u>
Title III, Part A: <i>English Language Acq</i>	21,161		20,622	539
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>21,161</u>	<u>0.41%</u>	<u>20,622</u>	<u>539</u>
Total Restricted Federal Resources	<u>338,831</u>	<u>6.57%</u>	<u>330,459</u>	<u>8,372</u>
Totals	<u>\$ 5,160,660</u>	<u>100.00%</u>	<u>\$ 5,029,819</u>	<u>\$ 130,841</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

School: No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ -		\$ -	\$ -
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	-	0%	-	-
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2021 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2021 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ -	0.00%	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,171,179		\$ 5,013,996	\$ 157,183
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,171,179</u>	<u>94.07%</u>	<u>5,013,996</u>	<u>157,183</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	305,586		296,352	9,234
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>305,586</u>	<u>5.56%</u>	<u>296,352</u>	<u>9,234</u>
Title III, Part A: <i>English Language Acq</i>	20,357		19,721	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>20,357</u>	<u>0.37%</u>	<u>19,721</u>	<u>636</u>
Total Restricted Federal Resources	<u>325,943</u>	<u>5.93%</u>	<u>316,073</u>	<u>9,870</u>
Totals	<u>\$ 5,497,121</u>	<u>100.00%</u>	<u>\$ 5,330,069</u>	<u>\$ 167,052</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,946,947		\$ 4,742,310	\$ 204,637
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,946,947</u>	<u>93.63%</u>	<u>4,742,310</u>	<u>204,637</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	315,369		302,377	12,992
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>315,369</u>	<u>5.97%</u>	<u>302,377</u>	<u>12,992</u>
Title III, Part A: <i>English Language Acq</i>	21,008		20,260	748
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>21,008</u>	<u>0.40%</u>	<u>20,260</u>	<u>748</u>
Total Restricted Federal Resources	<u>336,377</u>	<u>6.37%</u>	<u>322,637</u>	<u>13,740</u>
Totals	<u>\$ 5,283,324</u>	<u>100.00%</u>	<u>\$ 5,064,947</u>	<u>\$ 218,378</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ -		\$ -	\$ -
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	-	0.00%	-	-
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2021 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2021 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,393,177		\$ 5,322,172	\$ 71,005
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,393,177</u>	<u>93.59%</u>	<u>5,322,172</u>	<u>71,005</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	346,446		341,770	4,676
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>346,446</u>	<u>6.01%</u>	<u>341,770</u>	<u>4,676</u>
Title III, Part A: <i>English Language Acq</i>	23,078		22,747	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>23,078</u>	<u>0.40%</u>	<u>22,747</u>	<u>331</u>
Total Restricted Federal Resources	<u>369,524</u>	<u>6.41%</u>	<u>364,517</u>	<u>5,007</u>
Totals	<u>\$ 5,762,702</u>	<u>100.00%</u>	<u>\$ 5,686,689</u>	<u>\$ 76,013</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 6,214,477		\$ 6,080,422	\$ 134,055
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>6,214,477</u>	<u>91.30%</u>	<u>6,080,422</u>	<u>134,055</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	555,349		543,442	11,907
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>555,349</u>	<u>8.16%</u>	<u>543,442</u>	<u>11,907</u>
Title III, Part A: <i>Eenglish Language Acq</i>	36,994		35,963	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>36,994</u>	<u>0.54%</u>	<u>35,963</u>	<u>1,031</u>
Total Restricted Federal Resources	<u>592,343</u>	<u>8.70%</u>	<u>579,405</u>	<u>12,938</u>
Totals	<u>\$ 6,806,821</u>	<u>100.00%</u>	<u>\$ 6,659,827</u>	<u>\$ 146,994</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,710,774		\$ 3,641,925	\$ 68,849
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>3,710,774</u>	<u>94.22%</u>	<u>3,641,925</u>	<u>68,849</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	213,507		209,502	4,005
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>213,507</u>	<u>5.42%</u>	<u>209,502</u>	<u>4,005</u>
Title III, Part A: <i>English Language Acq</i>	14,223		13,915	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>14,223</u>	<u>0.36%</u>	<u>13,915</u>	<u>308</u>
Total Restricted Federal Resources	<u>227,730</u>	<u>5.78%</u>	<u>223,417</u>	<u>4,313</u>
Totals	<u>\$ 3,938,504</u>	<u>100.00%</u>	<u>\$ 3,865,342</u>	<u>\$ 73,162</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,931,466		\$ 5,707,379	\$ 224,087
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,931,466</u>	<u>95.19%</u>	<u>5,707,379</u>	<u>224,087</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	280,840		270,409	10,431
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>280,840</u>	<u>4.51%</u>	<u>270,409</u>	<u>10,431</u>
Title III, Part A: <i>English Language Acq</i>	18,708		17,987	721
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>18,708</u>	<u>0.30%</u>	<u>17,987</u>	<u>721</u>
Total Restricted Federal Resources	<u>299,548</u>	<u>4.81%</u>	<u>288,396</u>	<u>11,152</u>
Totals	<u>\$ 6,231,014</u>	<u>100.00%</u>	<u>\$ 5,995,776</u>	<u>\$ 235,238</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 6,260,587		\$ 6,102,557	\$ 158,030
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>6,260,587</u>	<u>92.94%</u>	<u>6,102,557</u>	<u>158,030</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	446,005		434,677	11,328
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>446,005</u>	<u>6.62%</u>	<u>434,677</u>	<u>11,328</u>
Title III, Part A: <i>English Language Acq</i>	29,711		28,891	820
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>29,711</u>	<u>0.44%</u>	<u>28,891</u>	<u>820</u>
Total Restricted Federal Resources	<u>475,716</u>	<u>7.06%</u>	<u>463,568</u>	<u>12,148</u>
Totals	<u>\$ 6,736,303</u>	<u>100.00%</u>	<u>\$ 6,566,125</u>	<u>\$ 170,178</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 6,905,535		\$ 6,720,758	\$ 184,777
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>6,905,535</u>	<u>93.12%</u>	<u>6,720,758</u>	<u>184,777</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	478,233		465,516	12,717
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>478,233</u>	<u>6.45%</u>	<u>465,516</u>	<u>12,717</u>
Title III, Part A: <i>English Language Acq</i>	31,857		31,034	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>31,857</u>	<u>0.43%</u>	<u>31,034</u>	<u>823</u>
Total Restricted Federal Resources	<u>510,090</u>	<u>6.88%</u>	<u>496,550</u>	<u>13,540</u>
Totals	<u>\$ 7,415,626</u>	<u>100.00%</u>	<u>\$ 7,217,309</u>	<u>\$ 198,317</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,294,538		\$ 5,180,812	\$ 113,726
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,294,538</u>	<u>93.27%</u>	<u>5,180,812</u>	<u>113,726</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	357,955		350,498	7,457
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>357,955</u>	<u>6.31%</u>	<u>350,498</u>	<u>7,457</u>
Title III, Part A: <i>English Language Acq</i>	23,845		23,329	516
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>23,845</u>	<u>0.42%</u>	<u>23,329</u>	<u>516</u>
Total Restricted Federal Resources	<u>381,800</u>	<u>6.73%</u>	<u>373,827</u>	<u>7,973</u>
Totals	<u>\$ 5,676,338</u>	<u>100.00%</u>	<u>\$ 5,554,640</u>	<u>\$ 121,698</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,059,584		\$ 3,884,117	
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,059,584</u>	<u>92.85%</u>	<u>3,884,117</u>	<u>175,467</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	292,925		280,276	\$ 12,649
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>292,925</u>	<u>6.70%</u>	<u>280,276</u>	<u>12,649</u>
Title III, Part A: <i>English Language Acq</i>	19,513		18,824	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>19,513</u>	<u>0.45%</u>	<u>18,824</u>	<u>689</u>
Total Restricted Federal Resources	<u>312,438</u>	<u>7.15%</u>	<u>299,100</u>	<u>13,338</u>
Totals	<u>\$ 4,372,022</u>	<u>100.00%</u>	<u>\$ 4,183,218</u>	<u>\$ 188,804</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,899,688		\$ 5,779,915	\$ 119,773
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,899,688</u>	<u>92.05%</u>	<u>5,779,915</u>	<u>119,773</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	477,657		467,793	9,864
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>477,657</u>	<u>7.45%</u>	<u>467,793</u>	<u>9,864</u>
Title III, Part A: <i>English Language Acq</i>	31,819		31,396	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>31,819</u>	<u>0.50%</u>	<u>31,396</u>	<u>423</u>
Total Restricted Federal Resources	<u>509,476</u>	<u>7.95%</u>	<u>499,189</u>	<u>10,287</u>
Totals	<u>\$ 6,409,164</u>	<u>100.00%</u>	<u>\$ 6,279,103</u>	<u>\$ 130,061</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,707,931		\$ 4,570,876	\$ 137,055
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,707,931</u>	<u>93.67%</u>	<u>4,570,876</u>	<u>137,055</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	298,104		289,370	8,734
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>298,104</u>	<u>5.93%</u>	<u>289,370</u>	<u>8,734</u>
Title III, Part A: <i>English Language Acq</i>	19,858		19,519	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>19,858</u>	<u>0.40%</u>	<u>19,519</u>	<u>339</u>
Total Restricted Federal Resources	<u>317,962</u>	<u>6.33%</u>	<u>308,889</u>	<u>9,073</u>
Totals	<u>\$ 5,025,893</u>	<u>100.00%</u>	<u>\$ 4,879,766</u>	<u>\$ 146,127</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 2,899,719		\$ 2,816,248	\$ 83,471
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>2,899,719</u>	<u>93.17%</u>	<u>2,816,248</u>	<u>83,471</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	199,120		193,453	5,667
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>199,120</u>	<u>6.40%</u>	<u>193,453</u>	<u>5,667</u>
Title III, Part A: <i>English Language Acq</i>	13,264		12,998	266
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>13,264</u>	<u>0.43%</u>	<u>12,998</u>	<u>266</u>
Total Restricted Federal Resources	<u>212,384</u>	<u>6.83%</u>	<u>206,451</u>	<u>5,933</u>
Totals	<u>\$ 3,112,103</u>	<u>100.00%</u>	<u>\$ 3,022,698</u>	<u>\$ 89,405</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 8,774,578		\$ 8,508,932	\$ 265,646
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>8,774,578</u>	<u>95.45%</u>	<u>8,508,932</u>	<u>265,646</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	392,485		380,651	11,834
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>392,485</u>	<u>4.27%</u>	<u>380,651</u>	<u>11,834</u>
Title III, Part A: <i>English Language Acq</i>	26,145		24,961	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>26,145</u>	<u>0.28%</u>	<u>24,961</u>	<u>1,184</u>
Total Restricted Federal Resources	<u>418,630</u>	<u>4.55%</u>	<u>405,612</u>	<u>13,018</u>
Totals	<u>\$ 9,193,209</u>	<u>100.00%</u>	<u>\$ 8,914,544</u>	<u>\$ 278,665</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,548,747		\$ 3,403,865	\$ 144,882
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>3,548,747</u>	<u>93.69%</u>	<u>3,403,865</u>	<u>144,882</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	224,441		215,080	9,361
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>224,441</u>	<u>5.92%</u>	<u>215,080</u>	<u>9,361</u>
Title III, Part A: <i>English Language Acq</i>	14,951		14,169	782
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>14,951</u>	<u>0.39%</u>	<u>14,169</u>	<u>782</u>
Total Restricted Federal Resources	<u>239,392</u>	<u>6.31%</u>	<u>229,249</u>	<u>10,143</u>
Totals	<u>\$ 3,788,139</u>	<u>100.00%</u>	<u>\$ 3,633,113</u>	<u>\$ 155,026</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,020,168		\$ 2,869,662	\$ 150,506
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>3,020,168</u>	<u>93.41%</u>	<u>2,869,662</u>	<u>150,506</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	199,695		189,857	9,838
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>199,695</u>	<u>6.18%</u>	<u>189,857</u>	<u>9,838</u>
Title III, Part A: <i>English Language Acq</i>	13,303		12,596	707
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>13,303</u>	<u>0.41%</u>	<u>12,596</u>	<u>707</u>
Total Restricted Federal Resources	<u>212,998</u>	<u>6.59%</u>	<u>202,453</u>	<u>10,545</u>
Totals	<u>\$ 3,233,166</u>	<u>100.00%</u>	<u>\$ 3,072,114</u>	<u>\$ 161,051</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

School: No. 36 Alexander Hamilton Acad

<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	\$ 4,435,718		\$ 4,329,431	\$ 106,287
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	4,435,718	92.91%	4,329,431	106,287
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	317,671		309,877	7,794
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	317,671	6.65%	309,877	7,794
Title III, Part A: <i>English Language Acq</i>	21,162		20,503	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	21,162	0.44%	20,503	659
Total Restricted Federal Resources	338,833	7.09%	330,380	8,453
Totals	<u>\$ 4,774,551</u>	<u>100.00%</u>	<u>\$ 4,659,812</u>	<u>\$ 114,739</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ -		\$ -	\$ -
General Fund Reserve for Encumbrances at June 30, 2021	-		-	-
Combined General Fund Contribution	-	0.00%	-	-
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2021 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2021 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,693,616		\$ 4,595,982	\$ 97,634
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,693,616</u>	<u>95.74%</u>	<u>4,595,982</u>	<u>97,634</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	195,667		191,539	4,128
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>195,667</u>	<u>3.99%</u>	<u>191,539</u>	<u>4,128</u>
Title III, Part A: <i>English Language Acq</i>	13,034		12,961	73
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>13,034</u>	<u>0.27%</u>	<u>12,961</u>	<u>73</u>
Total Restricted Federal Resources	<u>208,701</u>	<u>4.26%</u>	<u>204,500</u>	<u>4,201</u>
Totals	<u>\$ 4,902,318</u>	<u>100.00%</u>	<u>\$ 4,800,483</u>	<u>\$ 101,835</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,155,033		\$ 3,975,863	\$ 179,170
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>4,155,033</u>	<u>96.64%</u>	<u>3,975,863</u>	<u>179,170</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	135,240		129,594	
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>135,240</u>	<u>3.15%</u>	<u>129,594</u>	<u>5,646</u>
Title III, Part A: <i>English Language Acq</i>	9,009		8,640	369
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>9,009</u>	<u>0.21%</u>	<u>8,640</u>	<u>369</u>
Total Restricted Federal Resources	<u>144,249</u>	<u>3.36%</u>	<u>138,234</u>	<u>6,015</u>
Totals	<u>\$ 4,299,282</u>	<u>100.00%</u>	<u>\$ 4,114,097</u>	<u>\$ 185,185</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,567,638		\$ 3,511,472	\$ 56,166
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	3,567,638	95.46%	3,511,472	56,166
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	159,410		156,703	-
Title I, Part A - June 30, 2021 Deferred Revenue	159,410	4.26%	156,703	2,707
Title III, Part A: <i>English Language Acq</i>	10,618		10,300	318
Title III, Part A - June 30, 2021 Deferred Revenue	10,618	0.28%	10,300	318
Total Restricted Federal Resources	170,028	4.54%	167,003	3,025
Totals	<u>\$ 3,737,666</u>	<u>100.00%</u>	<u>\$ 3,678,474</u>	<u>\$ 59,191</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,068,501		\$ 2,866,992	\$ 201,509
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	3,068,501	96.06%	2,866,992	201,509
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,976		110,131	7,845
Title I, Part A - June 30, 2021 Deferred Revenue	117,976	3.69%	-	-
	117,976		110,131	7,845
Title III, Part A: <i>English Language Acq</i>	7,859		7,461	398
Title III, Part A - June 30, 2021 Deferred Revenue	7,859	0.25%	-	-
	7,859		7,461	398
Total Restricted Federal Resources	125,835	3.94%	117,592	8,243
Totals	\$ 3,194,336	100.00%	\$ 2,984,584	\$ 209,752

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 5,209,032		\$ 5,073,602	\$ 135,430
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	5,209,032	94.59%	5,073,602	135,430
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	279,113		271,944	7,169
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	279,113	5.07%	271,944	7,169
Title III, Part A: <i>English Language Acq</i>	18,593		18,237	356
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	18,593	0.34%	18,237	356
Total Restricted Federal Resources	297,706	5.41%	290,181	7,525
Totals	<u>\$ 5,506,738</u>	<u>100.00%</u>	<u>\$ 5,363,782</u>	<u>\$ 142,955</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 1,925,895		\$ 1,863,356	\$ 62,539
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	1,925,895	94.38%	1,863,356	62,539
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,617		104,046	3,571
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	107,617	5.27%	104,046	3,571
Title III, Part A: <i>English Language Acq</i>	7,169		6,910	259
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	7,169	0.35%	6,910	259
Total Restricted Federal Resources	114,786	5.62%	110,956	3,830
Totals	<u>\$ 2,040,681</u>	<u>100.00%</u>	<u>\$ 1,974,313</u>	<u>\$ 66,368</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 2,722,618		\$ 2,660,880	\$ 61,738
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	2,722,618	97.75%	2,660,880	61,738
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	58,700		57,437	1,263
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	58,700	2.11%	57,437	1,263
Title III, Part A: <i>English Language Acq</i>	3,910		3,811	99
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	3,910	0.14%	3,811	99
Total Restricted Federal Resources	62,610	2.25%	61,248	1,362
Totals	<u>\$ 2,785,229</u>	<u>100.00%</u>	<u>\$ 2,722,128</u>	<u>\$ 63,101</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,603,053		\$ 6,353,424	\$ 249,629
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,603,053	93.65%	6,353,424	249,629
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	419,533		403,661	
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	419,533	5.95%	403,661	15,872
Title III, Part A: <i>English Language Acq</i>	27,947		27,137	810
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	27,947	0.40%	27,137	810
Total Restricted Federal Resources	447,480	6.35%	430,798	16,682
Totals	\$ 7,050,533	100.00%	\$ 6,784,222	\$ 266,311

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 9,787,441		\$ 9,314,304	\$ 473,137
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>9,787,441</u>	<u>95.72%</u>	<u>9,314,304</u>	<u>473,137</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	409,750		390,204	19,546
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>409,750</u>	<u>4.01%</u>	<u>390,204</u>	<u>19,546</u>
Title III, Part A: <i>English Language Acq</i>	27,295		27,469	(174)
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>27,295</u>	<u>0.27%</u>	<u>26,273</u>	<u>1,022</u>
Total Restricted Federal Resources	<u>437,045</u>	<u>4.28%</u>	<u>416,477</u>	<u>20,568</u>
Totals	<u>\$ 10,224,487</u>	<u>100.00%</u>	<u>\$ 9,730,781</u>	<u>\$ 493,705</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 6,029,528		\$ 5,887,863	\$ 141,665
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,029,528	93.46%	5,887,863	141,665
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	395,362		380,480	14,882
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	395,362	6.13%	386,182	9,180
Title III, Part A: <i>English Language Acq</i>	26,337		26,700	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	26,337	0.41%	25,829	508
Total Restricted Federal Resources	421,699	6.54%	412,011	9,688
Totals	\$ 6,451,227	100.00%	\$ 6,299,875	\$ 151,352

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 5,208,310		\$ 4,830,007	\$ 378,303
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>5,208,310</u>	<u>98.42%</u>	<u>4,830,007</u>	<u>378,303</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	77,691		72,141	5,550
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>77,691</u>	<u>1.47%</u>	<u>72,141</u>	<u>5,550</u>
Title III, Part A: <i>English Language Acq</i>	5,175		4,908	267
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>5,175</u>	<u>0.10%</u>	<u>4,908</u>	<u>267</u>
Total Restricted Federal Resources	<u>82,866</u>	<u>1.57%</u>	<u>77,049</u>	<u>5,817</u>
Totals	<u>\$ 5,291,177</u>	<u>100.00%</u>	<u>\$ 4,907,546</u>	<u>\$ 383,630</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 6,213,056		\$ 5,898,553	\$ 314,503
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,213,056	93.54%	5,898,553	314,503
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	402,268		382,138	
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	402,268	6.06%	382,138	20,130
Title III, Part A: <i>English Language Acq</i>	26,797		25,224	1,573
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	26,797	0.40%	25,224	1,573
Total Restricted Federal Resources	429,065	6.46%	407,362	21,703
Totals	<u>\$ 6,642,121</u>	<u>100.00%</u>	<u>\$ 6,305,915</u>	<u>\$ 336,206</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 3,727,149		\$ 3,660,069	\$ 67,080
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>3,727,149</u>	<u>95.61%</u>	<u>3,660,069</u>	<u>67,080</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	160,562		157,719	2,843
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>160,562</u>	<u>4.12%</u>	<u>157,719</u>	<u>2,843</u>
Title III, Part A: <i>English Language Acq</i>	10,696		10,336	360
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>10,696</u>	<u>0.27%</u>	<u>10,336</u>	<u>360</u>
Total Restricted Federal Resources	<u>171,258</u>	<u>4.39%</u>	<u>168,055</u>	<u>3,203</u>
Totals	<u>\$ 3,898,407</u>	<u>100.00%</u>	<u>\$ 3,828,124</u>	<u>\$ 70,283</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 1,488,368		\$ 1,387,282	\$ 101,086
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>1,488,368</u>	<u>97.78%</u>	<u>1,387,282</u>	<u>101,086</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	31,652		29,511	-
Title I, Part A - June 30, 2021 Deferred Revenue	<u>31,652</u>	<u>2.08%</u>	<u>29,511</u>	<u>2,141</u>
Title III, Part A: <i>English Language Acq</i>	2,108		1,986	122
Title III, Part A - June 30, 2021 Deferred Revenue	<u>2,108</u>	<u>0.14%</u>	<u>1,986</u>	<u>122</u>
Total Restricted Federal Resources	<u>33,760</u>	<u>2.22%</u>	<u>31,497</u>	<u>2,263</u>
Totals	<u>\$ 1,522,129</u>	<u>100.00%</u>	<u>\$ 1,418,779</u>	<u>\$ 103,350</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 8,782,207		\$ 8,526,445	\$ 255,762
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>8,782,207</u>	<u>95.75%</u>	<u>8,526,445</u>	<u>255,762</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	365,437		354,415	11,022
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>365,437</u>	<u>3.98%</u>	<u>354,415</u>	<u>11,022</u>
Title III, Part A: <i>English Language Acq</i>	24,343		24,043	300
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>24,343</u>	<u>0.27%</u>	<u>24,043</u>	<u>300</u>
Total Restricted Federal Resources	<u>389,780</u>	<u>4.25%</u>	<u>378,458</u>	<u>11,322</u>
Totals	<u>\$ 9,171,988</u>	<u>100.00%</u>	<u>\$ 8,904,904</u>	<u>\$ 267,084</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 4,821,098		\$ 4,658,349	\$ 162,749
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	4,821,098	93.98%	4,658,349	162,749
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	289,472		279,560	9,912
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	289,472	5.64%	279,560	9,912
Title III, Part A: <i>English Language Acq</i>	19,283		18,836	447
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	19,283	0.38%	18,836	447
Total Restricted Federal Resources	308,755	6.02%	298,396	10,359
Totals	<u>\$ 5,129,853</u>	<u>100.00%</u>	<u>\$ 4,956,744</u>	<u>\$ 173,109</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 6,094,704		\$ 5,869,001	\$ 225,703
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,094,704	93.85%	5,869,001	225,703
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	374,645		360,833	13,812
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	374,645	5.77%	360,833	13,812
Title III, Part A: <i>English Language Acq</i>	24,957		23,764	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	24,957	0.38%	23,764	1,193
Total Restricted Federal Resources	399,602	6.15%	384,597	15,005
Totals	<u>\$ 6,494,306</u>	<u>100.00%</u>	<u>\$ 6,253,597</u>	<u>\$ 240,709</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

<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	\$ 6,199,958		\$ 5,931,335	\$ 268,623
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,199,958	94.13%	5,931,335	268,623
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	368,890		341,459	
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	368,890	5.42%	341,459	27,431
Title III, Part A: <i>English Language Acq</i>	24,573		32,073	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	24,573	0.51%	32,073	(7,500)
Total Restricted Federal Resources	393,463	5.93%	373,532	19,931
Totals	<u>\$ 6,593,422</u>	<u>100.06%</u>	<u>\$ 6,301,149</u>	<u>\$ 292,273</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

School: No. 309 School #16

<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	\$ 6,711,402		\$ 6,517,318	\$ 194,084
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,711,402	92.61%	6,517,318	194,084
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	502,404		487,678	
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	502,404	6.93%	487,678	14,726
Title III, Part A: <i>English Language Acq</i>	33,469		32,371	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	33,469	0.46%	32,371	1,098
Total Restricted Federal Resources	535,873	7.39%	520,049	15,824
Totals	<u>\$ 7,247,276</u>	<u>100.00%</u>	<u>\$ 7,037,207</u>	<u>\$ 210,069</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

School: No. 313 Dr. Hani Awadallah

<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	\$ 6,330,049		\$ 6,127,966	\$ 202,083
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	6,330,049	93.93%	6,127,966	202,083
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	383,277		371,204	
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	383,277	5.69%	371,204	12,073
Title III, Part A: <i>English Language Acq</i>	25,532		24,790	
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	25,532	0.38%	24,790	742
Total Restricted Federal Resources	408,809	6.07%	395,994	12,815
Totals	<u>\$ 6,738,858</u>	<u>100.00%</u>	<u>\$ 6,523,800</u>	<u>\$ 215,058</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 6,583,089		\$ 6,232,679	\$ 350,410
General Fund Reserve for Encumbrances at June 30, 2021			-	-
Combined General Fund Contribution	<u>6,583,089</u>	<u>92.25%</u>	<u>6,232,679</u>	<u>350,410</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	524,137		496,587	27,550
Title I, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>524,137</u>	<u>7.35%</u>	<u>496,587</u>	<u>27,550</u>
Title III, Part A: <i>English Language Acq</i>	28,254		27,025	1,229
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>28,254</u>	<u>0.40%</u>	<u>27,025</u>	<u>1,229</u>
Total Restricted Federal Resources	<u>552,391</u>	<u>7.75%</u>	<u>523,612</u>	<u>28,779</u>
Totals	<u>\$ 7,135,480</u>	<u>100.00%</u>	<u>\$ 6,756,290</u>	<u>\$ 379,190</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	6,436,298	(386,269)	6,050,029	5,947,333	102,696
Kindergarten - Salaries of Teachers	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	36,935,977	(307,275)	36,628,702	35,933,117	695,585
Grades 1-5 - Salaries of Teachers	78,000	-	78,000	4,446	73,554
Grades 6-8 - Salaries of Teachers	22,352,836	253,059	22,605,895	22,143,174	462,721
Grades 6-8 - Salaries of Teachers	28,000	-	28,000	2,000	26,000
Grades 9-12 - Salaries of Teachers	27,921,896	(550,230)	27,371,666	26,724,349	647,317
Grades 9-12 - Salaries of Teachers	19,380	6,000	25,380	-	25,380
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	3,855,177	(101,157)	3,754,020	3,514,288	239,733
Purchased Professional-Educational Services	49,759	(5,707)	44,052	30,874	13,178
Purchased Technical Services	67,765	(22,424)	45,341	20,740	24,601
Other Purchased Services (400-500 series)	7,500	2,920	10,420	8,131	2,289
General Supplies	1,322,352	124,894	1,447,245	1,003,917	443,328
Textbooks	50,996	(4,720)	46,276	21,003	25,273
Other Objects	30,754	(11,971)	18,783	915	17,868
TOTAL REGULAR PROGRAMS - INSTRUCTION	99,156,689	(1,002,880)	98,153,810	95,354,288	2,799,522
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,157,037	26,515	1,183,552	1,117,056	66,496
Other Salaries for Instruction	732,890	81,345	814,235	731,695	82,540
Purchased Professional-Educational Services	935	-	935	-	935
General Supplies	25,675	(5,000)	20,675	16,633	4,042
Textbooks	1,745	-	1,745	-	1,745
Total Cognitive - Mild	1,918,282	102,860	2,021,142	1,865,384	155,758
Cognitive - Moderate:					
Salaries of Teachers	720,408	-	720,408	649,775	70,633
Other Salaries for Instruction	335,462	(51,100)	284,362	283,893	469
General Supplies	12,959	-	12,959	7,726	5,233
Total Cognitive - Moderate	1,068,829	(51,100)	1,017,729	941,394	76,335
Learning and/or Language Disabilities:					
Salaries of Teachers	4,870,038	204,550	5,074,588	4,936,429	138,160
Other Salaries for Instruction	2,704,820	41,961	2,746,781	2,601,593	145,188
General Supplies	84,449	-	84,449	36,963	47,486
Textbooks	2,900	-	2,900	-	2,900
Other Objects	1,120	(625)	495	-	495
Total Learning and/or Language Disabilities	7,663,327	245,887	7,909,214	7,574,985	334,229

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	794,385	211,125	1,005,510	1,005,471	39
Other Salaries for Instruction	914,033	6,075	920,108	869,843	50,265
General Supplies	8,065	-	8,065	3,846	4,219
Textbooks	2,000	-	2,000	-	2,000
Other Objects	1,000	-	1,000	-	1,000
Total Behavioral Disabilities	1,719,483	217,200	1,936,683	1,879,160	57,523
Multiple Disabilities:					
Salaries of Teachers	687,230	21,400	708,630	647,215	61,415
Other Salaries for Instruction	431,895	(665)	431,230	388,124	43,106
General Supplies	5,954	-	5,954	1,887	4,067
Textbooks	262	-	262	-	262
Total Multiple Disabilities	1,125,341	20,735	1,146,076	1,037,226	108,850
Resource Room/Resource Center:					
Salaries of Teachers	20,033,666	(810,551)	19,223,115	18,245,178	977,937
Other Salaries for Instruction	244,614	500	245,114	244,602	512
General Supplies	141,861	(3,300)	138,561	77,419	61,142
Textbooks	500	(500)	-	-	-
Other Objects	2,000	(1,000)	1,000	-	1,000
Total Resource Room/Resource Center	20,422,641	(814,851)	19,607,790	18,567,199	1,040,591
Autism:					
Salaries of Teachers	2,279,464	101,910	2,381,374	2,151,717	229,658
Other Salaries for Instruction	1,635,262	58,511	1,693,773	1,621,914	71,859
General Supplies	23,936	-	23,936	9,365	14,571
Other Objects	1,000	-	1,000	-	1,000
Total Autism	3,939,662	160,421	4,100,083	3,782,995	317,088
TOTAL SPECIAL EDUCATION - INSTRUCTION	37,857,565	(118,848)	37,738,717	35,648,344	2,090,374
Bilingual Education - Instruction:					
Salaries of Teachers	16,945,497	(118,964)	16,826,533	16,275,064	551,470
Other Salaries for Instruction	472,842	800	473,642	460,820	12,822
Other Purchased Services (400-500 series)	-	3,000	3,000	3,000	-
General Supplies	381,562	(14,814)	366,748	209,645	157,104
Textbooks	27,688	(5,500)	22,188	1,470	20,718
Other Objects	4,100	(2,500)	1,600	-	1,600
Total Bilingual Education - Instruction	17,831,689	(137,977)	17,693,712	16,949,999	743,713
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	106,822	(21,000)	85,822	43,579	42,243
Purchased Services (300-500 series)	600	-	600	-	600
Supplies and Materials	420	-	420	-	420
Other Objects	11,400	-	11,400	8,000	3,400
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	119,242	(21,000)	98,242	51,579	46,663

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	1,462,708	(282,522)	1,180,186	1,102,229	77,957
Purchased Services (300-500 series)	341,402	(16,846)	324,556	213,917	110,639
Supplies and Materials	118,772	40,569	159,341	142,740	16,601
Other Objects	11,000	(11,000)	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	1,933,882	(269,799)	1,664,083	1,458,886	205,197
Before/After School Programs - Instruction					
Salaries of Teachers	156,899	(22,880)	134,019	41,433	92,585
Other Salaries for Instruction	24,277	-	24,277	1,250	23,027
Supplies and Materials	420	(420)	-	-	-
Total Before/After School Programs - Instruction	181,596	(23,300)	158,296	42,683	115,612
Before/After School Programs - Support					
Salaries	21,425	(1,000)	20,425	-	20,425
Total Before/After School Programs - Support	21,425	(1,000)	20,425	-	20,425
Total Before/After School Programs	203,021	(24,300)	178,721	42,683	136,037
Summer School - Instruction					
Salaries of Teachers	3,450	-	3,450	2,100	1,350
Other Salaries for Instruction	500	-	500	-	500
Total Summer School - Instruction	3,950	-	3,950	2,100	1,850
Total Summer School	3,950	-	3,950	2,100	1,850
Alternative Education Program - Instruction					
Salaries of Teachers	2,035,689	(59,491)	1,976,198	1,902,577	73,621
Other Salaries for Instruction	156,798	-	156,798	138,864	17,934
General Supplies	6,838	-	6,838	6,322	516
Textbooks	-	-	-	-	-
Total Alternative Education Program - Instruction	2,199,325	(59,491)	2,139,834	2,047,762	92,072
Alternative Education Program - Support					
Salaries	824,087	75,848	899,935	777,879	122,056
Purchased Services (400-500 series)	-	6,500	6,500	6,500	-
Supplies and Materials	5,467	1,270	6,737	5,453	1,285
Total Alternative Education Program - Support	829,554	83,618	913,172	789,832	123,341
Total Alternative Education Program	3,028,879	24,127	3,053,006	2,837,594	215,413
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	261,185	-	261,185	237,417	23,768
Other Purchased Services (400-500 series)	200	-	200	-	200

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other Objects	600	-	600	517	83
Total Supplemental/At-Risk Programs - Instruction	261,985	-	261,985	237,935	24,050
Other Supplemental/At-Risk Programs - Support					
Salaries	190,899	-	190,899	190,899	-
Supplies and Materials	4,205	-	4,205	3,262	943
Other Objects	400	-	400	400	-
Total Other Supplemental/At-Risk Programs - Support	195,504	-	195,504	194,561	943
Total Other Supplemental/At-Risk Programs	457,489	-	457,489	432,496	24,993
Total Instruction	160,592,406	(1,550,676)	159,041,730	152,777,968	6,263,762
Undistributed Expend. - Attend. & Social Work:					
Salaries	558,393	(6,026)	552,367	546,473	5,894
Salaries of Drop-Out Prevention Officer/Coordinators	79,244	8,292	87,536	80,255	7,281
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	181,415	(9,928)	171,487	146,098	25,390
Salaries of Community/School Coordinators	424,267	28,375	452,642	424,267	28,375
Supplies and Materials	1,177	-	1,177	322	855
Total Undistributed Expend. - Attend. & Social Work	1,244,496	20,713	1,265,209	1,197,415	67,794
Undistributed Expenditures - Health Services:					
Salaries	3,963,471	28,464	3,991,935	3,794,038	197,897
Salaries of Social Services Coordinators	72,470	5,278	77,748	72,470	5,278
Supplies and Materials	7,805	-	7,805	4,273	3,532
Total Undistributed Expenditures - Health Services	4,043,746	33,741	4,077,487	3,870,781	206,707
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,470,687	30,094	6,500,781	6,337,856	162,925
Salaries of Secretarial and Clerical Assistants	340,038	-	340,038	326,643	13,395
Other Salaries	41,930	-	41,930	36,033	5,898
Purchased Professional - Educational Services	3,000	(2,000)	1,000	-	1,000
Supplies and Materials	26,063	1,758	27,821	12,673	15,148
Total Undist. Expend. - Guidance Services	6,881,718	29,852	6,911,570	6,713,205	198,365
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,082,254	170	1,082,424	949,500	132,924
Salaries of Other Professional Staff	70,205	2,000	72,205	72,205	-
Salaries of Secr and Clerical Assist.	57,873	-	57,873	57,873	-
Other Salaries	186,953	(66,297)	120,657	108,657	12,000
Sal of Facilitators, Math & Literacy Coaches	98,667	-	98,667	43,375	55,292
Purchased Prof- Educational Services	144,911	(17,500)	127,411	81,830	45,581
Other Purch Prof. and Tech. Services	1,200	6,600	7,800	7,700	100
Other Purch Services (400-500)	1,865	(1,000)	865	-	865
Supplies and Materials	3,363	-	3,363	584	2,779
Other Objects	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,647,291	(76,027)	1,571,265	1,321,724	249,541

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	1,197,607	(102,924)	1,094,683	1,035,993	58,690
Purchased Professional and Technical Services	1,161	-	1,161	1,161	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	29,242	(1,103)	28,139	16,264	11,875
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,228,010	(104,027)	1,123,983	1,053,418	70,566
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	27,400	(27,400)	-	-	-
Other Purchased Services (400-500 series)	26,495	(9,000)	17,495	-	17,495
Supplies and Materials	841	-	841	-	841
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	54,736	(36,400)	18,336	-	18,336
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	12,590,824	(61,473)	12,529,351	12,208,646	320,704
Salaries of Secretarial and Clerical Assistants	4,007,333	(54,551)	3,952,782	3,870,914	81,868
Other Purchased Services (400-500 series)	58,094	(11,988)	46,106	11,017	35,088
Supplies and Materials	371,874	137,437	509,311	375,710	133,601
Other Objects	12,110	(117)	11,993	4,828	7,165
Total Undist. Expend. - Support Serv. - School Admin.	17,040,235	9,308	17,049,542	16,471,116	578,427
Undist. Expend. - Custodial Services					
Salaries	2,739,489	155,114	2,894,603	2,605,177	289,426
Salaries of Non-instructional Aides	1,704,506	65,814	1,770,320	1,618,580	151,739
General Supplies	39,565	(776)	38,789	7,574	31,215
Total Undist. Expend. - Custodial Services	4,483,560	220,151	4,703,711	4,231,331	472,380
Undist. Expend. - Security					
Salaries	2,410,367	24,801	2,435,168	2,362,266	72,902
Cleaning, Repair, and Maintenance Services	800	(800)	-	-	-
General Supplies	24,378	-	24,378	16,568	7,810
Total Undist. Expend. - Security	2,435,545	24,001	2,459,546	2,378,834	80,712
Total Undist. Expend. - Oper. & Maint. Of Plant	6,919,105	244,152	7,163,257	6,610,165	553,091
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	493,905	(311,859)	182,046	101,629	80,417
Total Undist. Expend. - Student Transportation Serv.	493,905	(311,859)	182,046	101,629	80,417
UNALLOCATED BENEFITS					
Social Security Contributions	2,769,655	(10,749)	2,758,906	2,597,867	161,039
Other Retirement Contributions - Regular	2,750,225	676,666	3,426,891	3,426,891	-
Health Benefits	60,192,693	581,620	60,774,313	60,772,075	2,239
TOTAL UNALLOCATED BENEFITS	65,712,573	1,247,537	66,960,110	66,796,832	163,277
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	65,712,573	1,247,537	66,960,110	66,796,832	163,277
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	-	-	-	-	-
TOTAL UNDISTRIBUTED EXPENDITURES	105,265,815	1,056,991	106,322,805	104,136,285	2,186,521
TOTAL CURRENT EXPENDITURES	265,858,221	(493,686)	265,364,535	256,914,253	8,450,282

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	63,340	53,371	116,711	93,703	23,008
Grades 6-8	20,100	4,534	24,634	16,405	8,229
Grades 9-12	76,965	19,229	96,194	70,768	25,426
Athletic Activities	15,000	-	15,000	11,010	3,990
Special Education - Instruction:	-	-	-	-	-
Undistributed Expenditures - Custodial Services	-	-	-	-	-
Total Equipment	<u>175,405</u>	<u>113,134</u>	<u>288,539</u>	<u>226,611</u>	<u>61,929</u>
TOTAL CAPITAL OUTLAY	<u>175,405</u>	<u>113,134</u>	<u>288,539</u>	<u>226,611</u>	<u>61,929</u>
District-wide School Based Expenditures	<u>266,033,626</u>	<u>(380,551)</u>	<u>265,653,075</u>	<u>257,140,863</u>	<u>8,512,211</u>
Other Financing Sources:					
Operating Transfer In	266,033,626	(380,551)	265,653,075	257,140,863	8,512,211
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	-	-	-	-	-
Capital Leases (non-budgeted)	-	-	-	-	-
Total Other Financing Sources	<u>266,033,626</u>	<u>(380,551)</u>	<u>265,653,075</u>	<u>257,140,863</u>	<u>8,512,211</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, 2021**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-001-000-0000-000	\$ 163,972	\$ (28,000)	\$ 135,972	\$ 135,785	\$ 187
15-120-100-101-001-000-0000-000	\$ 1,176,565	\$ (206,755)	\$ 969,810	\$ 962,377	\$ 7,433
15-190-100-106-001-000-0000-000	\$ 81,377	\$ -	\$ 81,377	\$ 81,377	\$ -
15-190-100-320-001-000-0000-000	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
15-190-100-610-001-000-0000-000	\$ 16,226	\$ 1,574	\$ 17,800	\$ 17,718	\$ 82
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,440,640	\$ (235,681)	\$ 1,204,959	\$ 1,197,256	\$ 7,703
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-001-000-0000-002	\$ 58,105	\$ -	\$ 58,105	\$ -	\$ 58,105
15-204-100-106-001-000-0000-000	\$ 46,608	\$ (46,608)	\$ -	\$ -	\$ -
15-204-100-320-001-000-0000-000	0	\$ -	0	\$ -	\$ -
15-204-100-340-001-000-0000-000	0	\$ -	0	\$ -	\$ -
15-204-100-580-001-000-0000-000	0	\$ -	0	\$ -	\$ -
15-204-100-610-001-000-0000-000	0	\$ -	0	\$ -	\$ -
15-204-100-640-001-000-0000-000	0	\$ -	0	\$ -	\$ -
15-204-100-800-001-000-0000-000	0	\$ -	0	\$ -	\$ -
Total Learning and/or Language Disabilities	\$ 104,713	\$ (46,608)	\$ 58,105	\$ -	\$ 58,105
Multiple Disabilities:					
15-212-100-101-001-000-0000-000	0	\$ -	0	\$ -	\$ -
15-212-100-106-001-000-0000-000	0	\$ -	0	\$ -	\$ -
Total Multiple Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Resource Room/Resource Center:					
15-213-100-101-001-000-0000-000	\$ 363,830	\$ (67,105)	\$ 296,725	\$ 296,725	\$ -
15-213-100-610-001-000-0000-000	\$ 2,523	\$ -	\$ 2,523	\$ 2,498	\$ 25
Total Resource Room/Resource Center	\$ 366,353	\$ (67,105)	\$ 299,248	\$ 299,223	\$ 25
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 471,066	\$ (113,713)	\$ 357,353	\$ 299,223	\$ 58,130
Bilingual Education - Instruction					
15-240-100-101-001-000-0000-000	\$ 79,805	\$ 1,000	\$ 80,805	\$ 80,805	\$ -
Total Bilingual Education - Instruction	\$ 79,805	\$ 1,000	\$ 80,805	\$ 80,805	\$ -
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-001-053-0000-000	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Total School-Spon. Cocurricular Actvts. - Inst.	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Before/After School Programs - Instruction					
15-421-100-101-001-053-0000-000	\$ 5,000	\$ 3,913	\$ 8,913	\$ 7,180	\$ 1,733
Total Before/After School Programs - Instruction	\$ 5,000	\$ 3,913	\$ 8,913	\$ 7,180	\$ 1,733
Total Before/After School Programs	\$ 5,000	\$ 3,913	\$ 8,913	\$ 7,180	\$ 1,733
Total Instruction and At-Risk Programs	\$ 1,997,511	\$ (345,482)	\$ 1,652,030	\$ 1,584,464	\$ 67,565
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-001-000-0000-000	\$ 9,178	\$ (9,178)	\$ -	\$ -	\$ -
15-000-211-174-001-000-0000-000	\$ 43,935	\$ 6,595	\$ 50,530	\$ 43,935	\$ 6,595
15-000-211-610-001-000-0000-000	\$ 84	\$ -	\$ 84	\$ 76	\$ 8
Total Undistributed Expend. - Attend. & Social Work	\$ 53,197	\$ (2,583)	\$ 50,614	\$ 44,011	\$ 6,603
Undistributed Expenditures - Health Services					
15-000-213-100-001-000-0000-000	\$ 150,852	\$ (68,850)	\$ 82,002	\$ 81,955	\$ 47
15-000-213-610-001-000-0000-000	\$ 84	\$ -	\$ 84	\$ 84	\$ -
Total Undistributed Expenditures - Health Services	\$ 150,936	\$ (68,850)	\$ 82,086	\$ 82,039	\$ 47
Undist. Expend. - Guidance Services					
15-000-218-104-001-000-0000-000	\$ 99,062	\$ (50,000)	\$ 49,062	\$ 48,984	\$ 78
15-000-218-610-001-000-0000-000	\$ 84	\$ -	\$ 84	\$ 84	\$ -
Total Undist. Expend. - Guidance Services	\$ 99,146	\$ (50,000)	\$ 49,146	\$ 49,068	\$ 78
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-110-001-053-0000-000	\$ 3,000	\$ (2,913)	\$ 88	\$ 88	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 3,000	\$ (2,913)	\$ 88	\$ 88	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-001-000-0000-000	\$ 102,867	\$ -	\$ 102,867	\$ 102,867	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 102,867	\$ -	\$ 102,867	\$ 102,867	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-001-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 287,044	\$ (153,563)	\$ 133,481	\$ 133,481	\$ 0
15-000-240-104-001-000-0000-000 Salaries of Other Professional Staff	0	\$ -	0	0	\$ -
15-000-240-105-001-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 102,602	\$ (52,076)	\$ 50,526	\$ 50,526	\$ -
15-000-240-600-001-000-0000-000 Supplies and Materials	\$ 3,786	\$ (1,308)	\$ 2,478	\$ 2,478	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 393,432	\$ (206,947)	\$ 186,485	\$ 186,485	\$ 0
Undist. Expend. - Custodial Services					
15-000-262-100-001-000-0000-000 Salaries	\$ 88,908	\$ (56,000)	\$ 32,908	\$ 32,173	\$ 735
15-000-262-107-001-000-0000-000 Salaries of Non-instructional Aides	\$ 79,864	\$ -	\$ 79,864	\$ 58,144	\$ 21,720
15-000-262-610-001-000-0000-000 General Supplies	\$ 841	\$ -	\$ 841	\$ 841	\$ -
Total Undist. Expend. - Custodial Services	\$ 169,613	\$ (56,000)	\$ 113,613	\$ 91,157	\$ 22,456
Undist. Expend. - Security					
15-000-266-100-001-000-0000-000 Salaries	0	\$ -	0	0	\$ -
Total Undist. Expend. - Security	\$ -	\$ -	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 169,613	\$ (56,000)	\$ 113,613	\$ 91,157	\$ 22,456
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-001-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-001-000-0000-000 Social Security Contributions	\$ 60,435	\$ (33,904)	\$ 26,531	\$ 26,531	\$ -
15-000-291-249-001-000-0000-000 Other Retirement Contributions - Regular	\$ 50,853	\$ (21,367)	\$ 29,486	\$ 29,486	\$ -
15-000-291-270-001-000-0000-000 Health Benefits	\$ 916,375	\$ 9,948	\$ 926,323	\$ 926,323	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,027,663	\$ (45,323)	\$ 982,340	\$ 982,340	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,027,663	\$ (45,323)	\$ 982,340	\$ 982,340	\$ -
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,002,854	\$ (435,616)	\$ 1,567,238	\$ 1,538,054	\$ 29,185
TOTAL CURRENT EXPENDITURES	\$ 4,000,365	\$ (781,097)	\$ 3,219,268	\$ 3,122,518	\$ 96,750
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-001-000-0000-000 Grades 1-5	\$ 8,000	\$ (4,667)	\$ 3,333	\$ 3,333	\$ -
Total Equipment	\$ 8,000	\$ (4,667)	\$ 3,333	\$ 3,333	\$ -
Assets Acquired Under Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 8,000	\$ (4,667)	\$ 3,333	\$ 3,333	\$ -
TOTAL SCHOOL BASED EXPENDITURES	\$ 4,008,365	\$ (785,764)	\$ 3,222,601	\$ 3,125,851	\$ 96,750
Other Financing Sources:					
Operating Transfer In	\$ 4,008,365	\$ (785,764)	\$ 3,222,601	\$ 3,125,851	\$ 96,750
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 4,008,365	\$ (785,764)	\$ 3,222,601	\$ 3,125,851	\$ 96,750
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, 2021**

<u>School: No. 2</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-002-000-0000-000	Kindergarten - Salaries of Teachers	\$ 167,038	\$ 13,741	\$ 180,779	\$ 180,779	\$ -
15-120-100-101-002-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 895,641	\$ 400	\$ 896,041	\$ 884,106	\$ 11,935
15-130-100-101-002-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 655,064	\$ (21,000)	\$ 634,064	\$ 633,985	\$ 79
15-190-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 75,064	\$ (3,200)	\$ 71,864	\$ 31,822	\$ 40,042
15-190-100-610-002-000-0000-000	General Supplies	\$ 39,323	\$ 2,000	\$ 41,323	\$ 29,417	\$ 11,906
15-190-100-640-002-000-0000-000	Textbooks	\$ 9,500	\$ -	\$ 9,500	\$ 7,100	\$ 2,400
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,841,630	\$ (8,059)	\$ 1,833,571	\$ 1,767,208	\$ 66,363
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-002-000-0000-000	Salaries of Teachers	\$ 319,712	\$ -	\$ 319,712	\$ 319,712	\$ -
15-204-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 194,903	\$ (33,457)	\$ 161,446	\$ 106,903	\$ 54,543
15-204-100-610-002-000-0000-000	General Supplies	\$ 4,205	\$ -	\$ 4,205	\$ 2,146	\$ 2,059
Total Learning and/or Language Disabilities		\$ 518,820	\$ (33,457)	\$ 485,363	\$ 428,762	\$ 56,601
Resource Room/Resource Center:						
15-213-100-101-002-000-0000-000	Salaries of Teachers	\$ 575,193	\$ 25,350	\$ 600,543	\$ 600,543	\$ -
Total Resource Room/Resource Center		\$ 575,193	\$ 25,350	\$ 600,543	\$ 600,543	\$ -
Autism:						
15-214-100-101-002-000-0000-000	Salaries of Teachers	\$ 505,257	\$ 1,900	\$ 507,157	\$ 444,476	\$ 62,681
15-214-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 239,856	\$ 51,200	\$ 291,056	\$ 257,462	\$ 33,594
15-214-100-610-002-000-0000-000	General Supplies	\$ 7,149	\$ -	\$ 7,149	\$ 3,590	\$ 3,559
Total Autism		\$ 752,262	\$ 53,100	\$ 805,362	\$ 705,528	\$ 99,834
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,846,275	\$ 44,993	\$ 1,891,268	\$ 1,734,833	\$ 156,435
Bilingual Education - Instruction						
15-240-100-101-002-000-0000-000	Salaries of Teachers	\$ 399,832	\$ -	\$ 399,832	\$ 399,832	\$ -
15-240-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ -	\$ 52,229	\$ 52,229	\$ -
15-240-100-610-002-000-0000-000	General Supplies	\$ 3,364	\$ -	\$ 3,364	\$ -	\$ 3,364
15-240-100-640-002-000-0000-000	Textbooks	\$ 4,000	\$ -	\$ 4,000	\$ 298	\$ 3,702
Total Bilingual Education - Instruction		\$ 459,425	\$ -	\$ 459,425	\$ 452,359	\$ 7,066
Total Instruction and At-Risk Programs		\$ 4,147,330	\$ 36,934	\$ 4,184,264	\$ 3,954,401	\$ 229,863

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 2</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
15-000-213-100-002-000-0000-000 Salaries	\$ 100,525	\$ -	\$ 100,525	\$ 100,525	\$ -
15-000-213-600-002-000-0000-000 Supplies and Materials	\$ 151	\$ -	\$ 151	\$ 151	\$ -
Total Undistributed Expenditures - Health Services	\$ 100,676	\$ -	\$ 100,676	\$ 100,676	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-002-000-0000-000 Salaries of Other Professional Staff	\$ 127,053	\$ 80	\$ 127,133	\$ 122,882	\$ 4,251
15-000-218-600-002-000-0000-000 Supplies and Materials	\$ 84	\$ -	\$ 84	\$ -	\$ 84
Total Undist. Expend. - Guidance Services	\$ 127,137	\$ 80	\$ 127,217	\$ 122,882	\$ 4,335
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-002-000-0000-000 Salaries of Supervisor of Instruction	\$ 44,610	\$ -	\$ 44,610	\$ 36,220	\$ 8,390
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 44,610	\$ -	\$ 44,610	\$ 36,220	\$ 8,390
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-002-000-0000-000 Salaries	0	\$ -	0	\$ -	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-002-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 272,123	\$ -	\$ 272,123	\$ 271,759	\$ 364
15-000-240-105-002-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 107,452	\$ 500	\$ 107,952	\$ 107,952	\$ -
15-000-240-590-002-000-0000-000 Other Purchased Services (400-500 series)	\$ 550	\$ -	\$ 550	\$ -	\$ 550
15-000-240-600-002-000-0000-000 Supplies and Materials	\$ 4,205	\$ -	\$ 4,205	\$ 3,129	\$ 1,076
Total Undist. Expend. - Support Serv. - School Admin.	\$ 384,330	\$ 500	\$ 384,830	\$ 382,840	\$ 1,990
Undist. Expend. - Custodial Services					
15-000-262-100-002-000-0000-000 Salaries	\$ 65,918	\$ -	\$ 65,918	\$ 65,345	\$ 573
15-000-262-107-002-000-0000-000 Salaries of Non-instructional Aides	\$ 48,122	\$ -	\$ 48,122	\$ 42,051	\$ 6,071
15-000-262-610-002-000-0000-000 General Supplies	\$ 2,523	\$ -	\$ 2,523	\$ 155	\$ 2,368
Total Undist. Expend. - Custodial Services	\$ 116,563	\$ -	\$ 116,563	\$ 107,551	\$ 9,012
Undist. Expend. - Security					
15-000-266-600-002-000-0000-000 General Supplies	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Total Undist. Expend. - Security	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 117,404	\$ -	\$ 117,404	\$ 107,551	\$ 9,853
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-002-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-002-000-0000-000 Social Security Contributions	\$ 82,948	\$ (17,930)	\$ 65,018	\$ 64,989	\$ 29
15-000-291-249-002-000-0000-000 Other Retirement Contributions - Regular	\$ 56,569	\$ 10,723	\$ 67,292	\$ 67,292	\$ -
15-000-291-270-002-000-0000-000 Health Benefits	\$ 1,647,323	\$ 8,469	\$ 1,655,792	\$ 1,655,792	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,786,840	\$ 1,261	\$ 1,788,101	\$ 1,788,072	\$ 29
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,786,840	\$ 1,261	\$ 1,788,101	\$ 1,788,072	\$ 29
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,562,997	\$ (159)	\$ 2,562,838	\$ 2,538,241	\$ 24,597
TOTAL CURRENT EXPENDITURES	\$ 6,710,327	\$ 36,775	\$ 6,747,102	\$ 6,492,642	\$ 254,460
TOTAL SCHOOL BASED EXPENDITURES	\$ 6,710,327	\$ 36,775	\$ 6,747,102	\$ 6,492,642	\$ 254,460
Other Financing Sources:					
Operating Transfer In	\$ 6,710,327	\$ 36,775	\$ 6,747,102	\$ 6,492,642	\$ 254,460
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 6,710,327	\$ 36,775	\$ 6,747,102	\$ 6,492,642	\$ 254,460
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, 2021**

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-003-000-0000-000	Kindergarten - Salaries of Teachers	\$ 58,105	\$ -	\$ 58,105	\$ 29,414	\$ 28,691
15-120-100-101-003-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 997,998	\$ (95,000)	\$ 902,998	\$ 902,687	\$ 311
15-130-100-101-003-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 553,958	\$ 65,925	\$ 619,883	\$ 581,806	\$ 38,077
15-190-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 66,609	\$ -	\$ 66,609	\$ 66,441	\$ 168
15-190-100-610-003-000-0000-000	General Supplies	\$ 5,046	\$ 171	\$ 5,217	\$ 5,087	\$ 130
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,681,716	\$ (28,904)	\$ 1,652,812	\$ 1,585,435	\$ 67,377
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-101-003-000-0000-000	Salaries of Teachers	\$ 57,105	\$ -	\$ 57,105	\$ 57,105	\$ -
15-201-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 42,429	\$ -	\$ 42,429	\$ 26,427	\$ 16,002
	Total Cognitive - Mild	\$ 99,534	\$ -	\$ 99,534	\$ 83,532	\$ 16,002
Resource Room/Resource Center:						
15-213-100-101-003-000-0000-000	Salaries of Teachers	\$ 578,710	\$ (35,500)	\$ 543,210	\$ 518,893	\$ 24,317
15-213-100-610-003-000-0000-000	General Supplies	\$ 7,452	\$ -	\$ 7,452	\$ 7,310	\$ 142
	Total Resource Room/Resource Center	\$ 586,162	\$ (35,500)	\$ 550,662	\$ 526,203	\$ 24,459
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 685,696	\$ (35,500)	\$ 650,196	\$ 609,736	\$ 40,460
Bilingual Education - Instruction						
15-240-100-101-003-000-0000-000	Salaries of Teachers	\$ 201,104	\$ -	\$ 201,104	\$ 201,104	\$ -
15-240-100-106-003-000-0000-000	Other Salaries for Instruction	0	\$ -	0	\$ -	\$ -
15-240-100-610-003-000-0000-000	General Supplies	\$ 7,149	\$ -	\$ 7,149	\$ 6,824	\$ 325
	Total Bilingual Education - Instruction	\$ 208,253	\$ -	\$ 208,253	\$ 207,928	\$ 325
	Total Instruction and At-Risk Programs	\$ 2,575,665	\$ (64,404)	\$ 2,511,261	\$ 2,403,098	\$ 108,163
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-003-000-0000-000	Salaries	0	\$ -	0	\$ -	\$ -
15-000-211-173-003-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	0	\$ -	0	\$ -	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-003-000-0000-000	Salaries	\$ 67,105	\$ -	\$ 67,105	\$ 67,105	\$ -
15-000-213-175-003-000-0000-000	Salaries of Social Services Coordinators	0	\$ -	0	\$ -	\$ -
15-000-213-600-003-000-0000-000	Supplies and Materials	\$ 714	\$ -	\$ 714	\$ 714	\$ -
	Total Undistributed Expenditures - Health Services	\$ 67,819	\$ -	\$ 67,819	\$ 67,819	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-003-000-0000-000	Salaries of Other Professional Staff	\$ 93,249	\$ (30,000)	\$ 63,249	\$ 61,360	\$ 1,889
15-000-218-600-003-000-0000-000	Supplies and Materials	\$ 714	\$ -	\$ 714	\$ 714	\$ -
	Total Undist. Expend. - Guidance Services	\$ 93,963	\$ (30,000)	\$ 63,963	\$ 62,074	\$ 1,889

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 3</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual	
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-003-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 270,245	\$ (55,811)	\$ 214,434	\$ 214,434	\$ -
15-000-240-105-003-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 50,526	\$ -	\$ 50,526	\$ 50,526	\$ -
15-000-240-590-003-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-000-240-600-003-000-0000-000	Supplies and Materials	\$ 6,771	\$ -	\$ 6,771	\$ 6,394	\$ 377
Total Undist. Expend. - Support Serv. - School Admin.		\$ 327,542	\$ (55,811)	\$ 271,731	\$ 271,354	\$ 377
Undist. Expend. - Custodial Services						
15-000-262-100-003-000-0000-000	Salaries	\$ 45,000	\$ 17,449	\$ 62,449	\$ 62,449	\$ -
15-000-262-107-003-000-0000-000	Salaries of Non-instructional Aides	\$ 64,056	\$ -	\$ 64,056	\$ 61,566	\$ 2,490
15-000-262-610-003-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services		\$ 109,056	\$ 17,449	\$ 126,505	\$ 124,015	\$ 2,490
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 109,056	\$ 17,449	\$ 126,505	\$ 124,015	\$ 2,490
UNALLOCATED BENEFITS						
15-000-291-220-003-000-0000-000	Social Security Contributions	\$ 38,858	\$ -	\$ 38,858	\$ 32,393	\$ 6,465
15-000-291-249-003-000-0000-000	Other Retirement Contributions - Regular	\$ 47,199	\$ 9,792	\$ 56,991	\$ 56,991	\$ -
15-000-291-270-003-000-0000-000	Health Benefits	\$ 963,358	\$ 5,164	\$ 968,522	\$ 968,522	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,049,415	\$ 14,956	\$ 1,064,371	\$ 1,057,906	\$ 6,465
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,049,415	\$ 14,956	\$ 1,064,371	\$ 1,057,906	\$ 6,465
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,647,795	\$ (53,406)	\$ 1,594,389	\$ 1,583,168	\$ 11,221
TOTAL CURRENT EXPENDITURES		\$ 4,223,460	\$ (117,810)	\$ 4,105,650	\$ 3,986,266	\$ 119,384
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 4,223,460	\$ (117,810)	\$ 4,105,650	\$ 3,986,266	\$ 119,384
Other Financing Sources:						
	Operating Transfer In	\$ 4,223,460	\$ (117,810)	\$ 4,105,650	\$ 3,986,266	\$ 119,384
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 4,223,460	\$ (117,810)	\$ 4,105,650	\$ 3,986,266	\$ 119,384
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, 2021**

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-004-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,196,709	\$ 348,832	\$ 1,545,541	\$ 1,543,448	\$ 2,093
15-120-100-101-004-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-004-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 797,304	\$ (40,000)	\$ 757,304	\$ 756,892	\$ 412
15-130-100-101-004-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-610-004-000-0000-000	General Supplies	\$ 25,234	\$ 14,654	\$ 39,888	\$ 19,914	\$ 19,974
15-190-100-640-004-000-0000-000	Textbooks	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,024,247	\$ 323,486	\$ 2,347,733	\$ 2,320,253	\$ 27,480
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-004-000-0000-000	Salaries of Teachers	\$ 355,745	\$ 37,300	\$ 393,045	\$ 391,784	\$ 1,261
15-204-100-106-004-000-0000-000	Other Salaries for Instruction	\$ 183,533	\$ -	\$ 183,533	\$ 165,532	\$ 18,001
15-204-100-610-004-000-0000-000	General Supplies	\$ 5,046	\$ -	\$ 5,046	\$ 735	\$ 4,311
15-204-100-640-004-000-0000-000	Textbooks	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Learning and/or Language Disabilities		\$ 545,324	\$ 37,300	\$ 582,624	\$ 558,052	\$ 24,572
Resource Room/Resource Center:						
15-213-100-101-004-000-0000-000	Salaries of Teachers	\$ 388,758	\$ 35,630	\$ 424,388	\$ 416,827	\$ 7,561
Total Resource Room/Resource Center		\$ 388,758	\$ 35,630	\$ 424,388	\$ 416,827	\$ 7,561
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 934,082	\$ 72,930	\$ 1,007,012	\$ 974,879	\$ 32,133
Bilingual Education - Instruction						
15-240-100-101-004-000-0000-000	Salaries of Teachers	\$ 83,494	\$ -	\$ 83,494	\$ 50,817	\$ 32,677
15-240-100-610-004-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
15-240-100-640-004-000-0000-000	Textbooks	\$ 400	\$ -	\$ 400	\$ -	\$ 400
Total Bilingual Education - Instruction		\$ 84,314	\$ -	\$ 84,314	\$ 50,817	\$ 33,497
Total Instruction and At-Risk Programs		\$ 3,042,643	\$ 396,416	\$ 3,439,059	\$ 3,345,949	\$ 93,110
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-004-000-0000-000	Salaries	0	\$ -	0	0	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-004-000-0000-000	Salaries	\$ 97,647	\$ -	\$ 97,647	\$ 97,647	\$ -
15-000-213-600-004-000-0000-000	Supplies and Materials	\$ 126	\$ -	\$ 126	\$ -	\$ 126
Total Undistributed Expenditures - Health Services		\$ 97,773	\$ -	\$ 97,773	\$ 97,647	\$ 126
Undist. Expend. - Guidance Services						
15-000-218-104-004-000-0000-000	Salaries of Other Professional Staff	\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
15-000-218-600-004-000-0000-000	Supplies and Materials	0	\$ -	0	0	\$ -
Total Undist. Expend. - Guidance Services		\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-004-000-0000-000	Purchased Prof- Educational Services	\$ 11,590	\$ -	\$ 11,590	\$ -	\$ 11,590
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 11,590	\$ -	\$ 11,590	\$ -	\$ 11,590
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-004-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 237,914	\$ 507	\$ 238,421	\$ 238,421	\$ -
15-000-240-105-004-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 134,634	\$ -	\$ 134,634	\$ 116,585	\$ 18,049
15-000-240-600-004-000-0000-000	Supplies and Materials	\$ 9,252	\$ -	\$ 9,252	\$ 1,746	\$ 7,506
Total Undist. Expend. - Support Serv. - School Admin.		\$ 382,800	\$ 507	\$ 383,307	\$ 356,752	\$ 26,554
Undist. Expend. - Custodial Services						
15-000-262-100-004-000-0000-000	Salaries	\$ 64,965	\$ -	\$ 64,965	\$ 61,664	\$ 3,301
15-000-262-107-004-000-0000-000	Salaries of Non-instructional Aides	\$ 24,570	\$ 2,450	\$ 27,020	\$ 25,011	\$ 2,009
15-000-262-610-004-000-0000-000	General Supplies	\$ 4,205	\$ -	\$ 4,205	\$ -	\$ 4,205
Total Undist. Expend. - Custodial Services		\$ 93,740	\$ 2,450	\$ 96,190	\$ 86,674	\$ 9,516
Undist. Expend. - Security						
15-000-266-100-004-000-0000-000	Salaries	\$ 120,901	\$ -	\$ 120,901	\$ 79,250	\$ 41,651
15-000-266-610-004-000-0000-000	General Supplies	\$ 2,523	\$ -	\$ 2,523	\$ 2,015	\$ 508
Total Undist. Expend. - Security		\$ 123,424	\$ -	\$ 123,424	\$ 81,264	\$ 42,160
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 217,164	\$ 2,450	\$ 219,614	\$ 167,939	\$ 51,675
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-004-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,600	\$ (3,710)	\$ 1,890	\$ -	\$ 1,890
Total Undist. Expend. - Student Transportation Serv.		\$ 5,600	\$ (3,710)	\$ 1,890	\$ -	\$ 1,890
UNALLOCATED BENEFITS						
15-000-291-220-004-000-0000-000	Social Security Contributions	\$ 64,041	\$ -	\$ 64,041	\$ 52,534	\$ 11,507
15-000-291-249-004-000-0000-000	Other Retirement Contributions - Regular	\$ 46,690	\$ 37,933	\$ 84,623	\$ 84,623	\$ -
15-000-291-270-004-000-0000-000	Health Benefits	\$ 1,058,123	\$ 1,038	\$ 1,059,161	\$ 1,059,161	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,168,854	\$ 38,971	\$ 1,207,825	\$ 1,196,318	\$ 11,507
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,168,854	\$ 38,971	\$ 1,207,825	\$ 1,196,318	\$ 11,507
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,988,148	\$ 38,218	\$ 2,026,366	\$ 1,923,024	\$ 103,342
TOTAL CURRENT EXPENDITURES		\$ 5,030,791	\$ 434,634	\$ 5,465,425	\$ 5,268,973	\$ 196,452

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-004-000-0000-000	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Grades 1-5					
Total Equipment	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>
TOTAL CAPITAL OUTLAY	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>\$ 5,036,791</u>	<u>\$ 434,634</u>	<u>\$ 5,471,425</u>	<u>\$ 5,268,973</u>	<u>\$ 202,452</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,036,791	\$ 434,634	\$ 5,471,425	\$ 5,268,973	\$ 202,452
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Financing Sources	<u>\$ 5,036,791</u>	<u>\$ 434,634</u>	<u>\$ 5,471,425</u>	<u>\$ 5,268,973</u>	<u>\$ 202,452</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, 2021**

<u>School: No. 5</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-005-000-0000-000	Kindergarten - Salaries of Teachers	\$ 481,882	\$ (70,000)	\$ 411,882	\$ 409,361	\$ 2,521
15-120-100-101-005-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 3,424,477	\$ (650,120)	\$ 2,774,357	\$ 2,771,773	\$ 2,584
15-120-100-101-005-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ 545	\$ 7,456
15-190-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 235,433	\$ -	\$ 235,433	\$ 226,707	\$ 8,726
15-190-100-320-005-000-0000-000	Purchased Professional-Educational Services	0	\$ -	0	0	\$ -
15-190-100-340-005-000-0000-000	Purchased Technical Services	0	\$ -	0	0	\$ -
15-190-100-580-005-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-190-100-610-005-000-0000-000	General Supplies	\$ 60,194	\$ 85	\$ 60,279	\$ 45,569	\$ 14,710
15-190-100-640-005-000-0000-000	Textbooks	\$ 1,953	\$ -	\$ 1,953	\$ 1,539	\$ 414
15-190-100-800-005-000-0000-000	Other Objects	\$ 800	\$ (800)	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 4,212,739	\$ (720,835)	\$ 3,491,904	\$ 3,455,494	\$ 36,411
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-005-000-0000-000	Salaries of Teachers	\$ 116,710	\$ -	\$ 116,710	\$ 116,710	\$ -
15-204-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 86,614	\$ 1,500	\$ 88,114	\$ 88,114	\$ -
15-204-100-610-005-000-0000-000	General Supplies	\$ 4,437	\$ -	\$ 4,437	\$ 4,437	\$ -
15-204-100-640-005-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
Total Learning and/or Language Disabilities		\$ 207,761	\$ 1,500	\$ 209,261	\$ 209,261	\$ -
Resource Room/Resource Center:						
15-213-100-101-005-000-0000-000	Salaries of Teachers	\$ 681,711	\$ (191,100)	\$ 490,611	\$ 449,465	\$ 41,146
15-213-100-610-005-000-0000-000	General Supplies	\$ 5,850	\$ -	\$ 5,850	\$ 5,241	\$ 609
15-213-100-640-005-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
Total Resource Room/Resource Center		\$ 687,561	\$ (191,100)	\$ 496,461	\$ 454,706	\$ 41,755
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 895,322	\$ (189,600)	\$ 705,722	\$ 663,967	\$ 41,755
Bilingual Education - Instruction						
15-240-100-101-005-000-0000-000	Salaries of Teachers	\$ 1,094,991	\$ (113,300)	\$ 981,691	\$ 964,925	\$ 16,766
15-240-100-610-005-000-0000-000	General Supplies	\$ 31,704	\$ (8,411)	\$ 23,293	\$ 23,019	\$ 274
15-240-100-640-005-000-0000-000	Textbooks	\$ 1,188	\$ -	\$ 1,188	\$ 1,172	\$ 16
Total Bilingual Education - Instruction		\$ 1,127,883	\$ (121,711)	\$ 1,006,172	\$ 989,116	\$ 17,056
Total Instruction and At-Risk Programs		\$ 6,235,944	\$ (1,032,146)	\$ 5,203,798	\$ 5,108,576	\$ 95,222

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 5</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
15-000-213-100-005-000-0000-000	\$ 133,385	\$ (74,775)	\$ 58,610	\$ 58,605	\$ 5
15-000-213-600-005-000-0000-000	\$ 168	\$ -	\$ 168	\$ 141	\$ 27
Total Undistributed Expenditures - Health Services	\$ 133,553	\$ (74,775)	\$ 58,778	\$ 58,746	\$ 32
Undist. Expend. - Guidance Services					
15-000-218-104-005-000-0000-000	\$ 206,704	\$ (50,000)	\$ 156,704	\$ 132,549	\$ 24,155
15-000-218-104-005-053-0000-000	\$ 2,800	\$ -	\$ 2,800	\$ 2,800	\$ -
15-000-218-600-005-000-0000-000	\$ 294	\$ (42)	\$ 252	\$ -	\$ 252
Total Undist. Expend. - Guidance Services	\$ 209,798	\$ (50,042)	\$ 159,756	\$ 135,349	\$ 24,407
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-005-000-0000-000	\$ 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	0	\$ -	0	\$ -	\$ -
15-000-222-600-005-000-0000-000	\$ 2,524	\$ (1,683)	\$ 841	\$ 743	\$ 98
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 2,524	\$ (1,683)	\$ 841	\$ 743	\$ 98
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-005-000-0000-000	\$ 384,178	\$ (37,000)	\$ 347,178	\$ 340,919	\$ 6,259
15-000-240-105-005-000-0000-000	\$ 155,428	\$ (52,000)	\$ 103,428	\$ 103,352	\$ 76
15-000-240-590-005-000-0000-000	\$ 25	\$ (25)	\$ -	\$ -	\$ -
15-000-240-600-005-000-0000-000	\$ 8,580	\$ (2,118)	\$ 6,462	\$ 6,147	\$ 315
Total Undist. Expend. - Support Serv. - School Admin.	\$ 548,211	\$ (91,143)	\$ 457,068	\$ 450,418	\$ 6,650
Undist. Expend. - Custodial Services					
15-000-262-100-005-000-0000-000	\$ 129,067	\$ (62,800)	\$ 66,267	\$ 65,995	\$ 272
15-000-262-107-005-000-0000-000	\$ 72,692	\$ -	\$ 72,692	\$ 62,932	\$ 9,760
15-000-262-610-005-000-0000-000	\$ 252	\$ (19)	\$ 233	\$ 231	\$ 2
Total Undist. Expend. - Custodial Services	\$ 202,011	\$ (62,819)	\$ 139,192	\$ 129,158	\$ 10,033
Undist. Expend. - Security					
15-000-266-100-005-000-0000-000	\$ 53,312	\$ (700)	\$ 52,612	\$ 41,651	\$ 10,961
15-000-266-610-005-000-0000-000	\$ 168	\$ -	\$ 168	\$ 161	\$ 7
Total Undist. Expend. - Security	\$ 53,480	\$ (700)	\$ 52,780	\$ 41,812	\$ 10,968
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-005-000-0000-000	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-005-000-0000-000	\$ 105,601	\$ (36,702)	\$ 68,899	\$ 63,466	\$ 5,433
15-000-291-249-005-000-0000-000	\$ 101,417	\$ (14,371)	\$ 87,046	\$ 87,046	\$ -
15-000-291-270-005-000-0000-000	\$ 2,123,557	\$ 40,420	\$ 2,163,977	\$ 2,163,977	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 2,330,575	\$ (10,653)	\$ 2,319,922	\$ 2,314,489	\$ 5,433
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
	0	\$ -	0	\$ -	\$ -
Undistributed Expenditures - Food Services	0	\$ -	0	\$ -	\$ -
	0	\$ -	0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,491,152	\$ (292,816)	\$ 3,198,336	\$ 3,140,716	\$ 57,620
TOTAL CURRENT EXPENDITURES	\$ 9,727,096	\$ (1,324,961)	\$ 8,402,135	\$ 8,249,292	\$ 152,842
TOTAL SCHOOL BASED EXPENDITURES					
	\$ 9,727,096	\$ (1,324,961)	\$ 8,402,135	\$ 8,249,292	\$ 152,842
Other Financing Sources:					
Operating Transfer In	\$ 9,727,096	\$ (1,324,961)	\$ 8,402,135	\$ 8,249,292	\$ 152,842
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 9,727,096	\$ (1,324,961)	\$ 8,402,135	\$ 8,249,292	\$ 152,842
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, 2021**

<u>School: No. 6/APA</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-006-000-0000-000	Kindergarten - Salaries of Teachers	\$ 540,645	\$ (366,130)	\$ 174,515	\$ 174,218	\$ 297
15-120-100-101-006-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 785,150	\$ 266,130	\$ 1,051,280	\$ 1,025,099	\$ 26,181
15-120-100-101-006-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-006-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 740,628	\$ 153,000	\$ 893,628	\$ 881,916	\$ 11,712
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	\$ 149,075	\$ 2,750	\$ 151,825	\$ 151,817	\$ 8
15-190-100-610-006-000-0000-000	General Supplies	\$ 36,168	\$ -	\$ 36,168	\$ 14,989	\$ 21,179
15-190-100-640-006-000-0000-000	Textbooks	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
15-190-100-800-006-000-0000-000	Other Objects	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,262,166	\$ 55,750	\$ 2,317,916	\$ 2,248,040	\$ 69,876
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-006-000-0000-000	Salaries of Teachers	\$ 336,876	\$ (10,300)	\$ 326,576	\$ 289,382	\$ 37,194
15-213-100-610-006-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ -	\$ 1,682
Total Resource Room/Resource Center		\$ 338,558	\$ (10,300)	\$ 328,258	\$ 289,382	\$ 38,876
Autism:						
15-214-100-101-006-000-0000-000	Salaries of Teachers	\$ 306,215	\$ 8,932	\$ 315,147	\$ 298,038	\$ 17,109
15-214-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 192,346	\$ -	\$ 192,346	\$ 171,834	\$ 20,512
15-214-100-610-006-000-0000-000	General Supplies	\$ 3,364	\$ -	\$ 3,364	\$ -	\$ 3,364
Total Autism		\$ 501,925	\$ 8,932	\$ 510,857	\$ 469,871	\$ 40,986
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 840,483	\$ (1,368)	\$ 839,115	\$ 759,254	\$ 79,861
Bilingual Education - Instruction						
15-240-100-101-006-000-0000-000	Salaries of Teachers	\$ 226,262	\$ 104,736	\$ 330,998	\$ 330,998	\$ -
15-240-100-610-006-000-0000-000	General Supplies	\$ 4,491	\$ -	\$ 4,491	\$ 1,114	\$ 3,377
Total Bilingual Education - Instruction		\$ 230,753	\$ 104,736	\$ 335,489	\$ 332,112	\$ 3,377
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-006-053-0000-000	Salaries	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Instruction and At-Risk Programs		\$ 3,335,402	\$ 159,118	\$ 3,494,520	\$ 3,339,405	\$ 155,115
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-006-000-0000-000	Salaries	\$ -	\$ 700	\$ 700	\$ 700	\$ -
15-000-211-610-006-000-0000-000	Supplies and Materials	\$ 841	\$ -	\$ 841	\$ 247	\$ 594
Total Undistributed Expend. - Attend. & Social Work		\$ 841	\$ 700	\$ 1,541	\$ 946	\$ 594
Undistributed Expenditures - Health Services						
15-000-213-100-006-000-0000-000	Salaries	\$ 77,705	\$ -	\$ 77,705	\$ 77,705	\$ -
15-000-213-600-006-000-0000-000	Supplies and Materials	\$ 344	\$ -	\$ 344	\$ -	\$ 344
Total Undistributed Expenditures - Health Services		\$ 78,049	\$ -	\$ 78,049	\$ 77,705	\$ 344
Undist. Expend. - Guidance Services						
15-000-218-104-006-000-0000-000	Salaries of Other Professional Staff	\$ 59,105	\$ -	\$ 59,105	\$ 59,105	\$ -
15-000-218-600-006-000-0000-000	Supplies and Materials	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Total Undist. Expend. - Guidance Services		\$ 59,946	\$ -	\$ 59,946	\$ 59,105	\$ 841

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-006-000-0000-000 Salaries of Supervisor of Instruction	\$ 44,610	\$ -	\$ 44,610	\$ 35,807	\$ 8,803
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 44,610	\$ -	\$ 44,610	\$ 35,807	\$ 8,803
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-006-000-0000-000 Salaries	0	\$ -	0	0	\$ -
15-000-222-600-006-000-0000-000 Supplies and Materials	\$ 4,205	\$ -	\$ 4,205	\$ -	\$ 4,205
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 4,205	\$ -	\$ 4,205	\$ -	\$ 4,205
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-006-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 321,315	\$ -	\$ 321,315	\$ 319,627	\$ 1,688
15-000-240-105-006-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 102,602	\$ -	\$ 102,602	\$ 102,602	\$ -
15-000-240-600-006-000-0000-000 Supplies and Materials	\$ 22,710	\$ -	\$ 22,710	\$ 6,515	\$ 16,195
Total Undist. Expend. - Support Serv. - School Admin.	\$ 446,627	\$ -	\$ 446,627	\$ 428,744	\$ 17,883
Undist. Expend. - Custodial Services					
15-000-262-100-006-000-0000-000 Salaries	\$ 62,618	\$ (17,693)	\$ 44,925	\$ 30,408	\$ 14,517
15-000-262-107-006-000-0000-000 Salaries of Non-instructional Aides	\$ 55,866	\$ -	\$ 55,866	\$ 51,684	\$ 4,182
15-000-262-610-006-000-0000-000 General Supplies	\$ 12,617	\$ -	\$ 12,617	\$ -	\$ 12,617
Total Undist. Expend. - Custodial Services	\$ 131,101	\$ (17,693)	\$ 113,408	\$ 82,091	\$ 31,317
Undist. Expend. - Security					
15-000-266-100-006-000-0000-000 Salaries	\$ 68,289	\$ 4,973	\$ 73,262	\$ 68,289	\$ 4,973
Total Undist. Expend. - Security	\$ 68,289	\$ 4,973	\$ 73,262	\$ 68,289	\$ 4,973
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 199,390	\$ (12,720)	\$ 186,670	\$ 150,380	\$ 36,289
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-006-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Total Undist. Expend. - Student Transportation Serv.	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
UNALLOCATED BENEFITS					
15-000-291-220-006-000-0000-000 Social Security Contributions	\$ 72,342	\$ -	\$ 72,342	\$ 67,616	\$ 4,726
15-000-291-249-006-000-0000-000 Other Retirement Contributions - Regular	\$ 65,893	\$ 44,610	\$ 110,503	\$ 110,503	\$ -
15-000-291-270-006-000-0000-000 Health Benefits	\$ 1,532,638	\$ 25,540	\$ 1,558,178	\$ 1,558,178	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,670,873	\$ 70,150	\$ 1,741,023	\$ 1,736,297	\$ 4,726
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,670,873	\$ 70,150	\$ 1,741,023	\$ 1,736,297	\$ 4,726
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,509,541	\$ 58,129	\$ 2,567,670	\$ 2,488,984	\$ 78,686
TOTAL CURRENT EXPENDITURES	\$ 5,844,943	\$ 217,247	\$ 6,062,190	\$ 5,828,389	\$ 233,801
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,844,943	\$ 217,247	\$ 6,062,190	\$ 5,828,389	\$ 233,801
Other Financing Sources:					
Operating Transfer In	\$ 5,844,943	\$ 217,247	\$ 6,062,190	\$ 5,828,389	\$ 233,801
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,844,943	\$ 217,247	\$ 6,062,190	\$ 5,828,389	\$ 233,801
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, 2021**

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-007-000-0000-000	\$ 149,640	\$ 98,300	\$ 247,940	\$ 247,893	\$ 47
15-130-100-101-007-000-0000-000	\$ 662,506	\$ 510	\$ 663,016	\$ 663,007	\$ 9
Regular Programs - Undistributed Instruction					
15-190-100-500-007-000-0000-000	\$ -	\$ 200	\$ 200	\$ 100	\$ 100
15-190-100-610-007-000-0000-000	\$ 12,869	\$ 140	\$ 13,009	\$ 7,699	\$ 5,310
15-190-100-800-007-000-0000-000	\$ 2,400	\$ (2,300)	\$ 100	\$ -	\$ 100
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 827,415	\$ 96,850	\$ 924,265	\$ 918,699	\$ 5,566
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-007-000-0000-000	\$ 201,677	\$ (87,900)	\$ 113,777	\$ 113,710	\$ 67
15-204-100-106-007-000-0000-000	\$ 77,501	\$ 10,150	\$ 87,651	\$ 87,615	\$ 36
15-204-100-610-007-000-0000-000	\$ 3,835	\$ -	\$ 3,835	\$ 1,713	\$ 2,122
Total Learning and/or Language Disabilities	\$ 283,013	\$ (77,750)	\$ 205,263	\$ 203,038	\$ 2,225
Multiple Disabilities:					
15-212-100-101-007-000-0000-000	\$ 57,105	\$ -	\$ 57,105	\$ 57,105	\$ -
15-212-100-106-007-000-0000-000	\$ 48,957	\$ 800	\$ 49,757	\$ 49,757	\$ -
15-212-100-610-007-000-0000-000	\$ 1,118	\$ -	\$ 1,118	\$ 460	\$ 658
Total Multiple Disabilities	\$ 107,180	\$ 800	\$ 107,980	\$ 107,322	\$ 658
Resource Room/Resource Center:					
15-213-100-101-007-000-0000-000	\$ 236,120	\$ 43,520	\$ 279,640	\$ 279,640	\$ -
15-213-100-610-007-000-0000-000	\$ 2,557	\$ -	\$ 2,557	\$ 1,320	\$ 1,237
Total Resource Room/Resource Center	\$ 238,677	\$ 43,520	\$ 282,197	\$ 280,960	\$ 1,237
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 628,870	\$ (33,430)	\$ 595,440	\$ 591,320	\$ 4,120
Bilingual Education - Instruction					
15-240-100-101-007-000-0000-000	\$ 81,847	\$ 60,300	\$ 142,147	\$ 92,002	\$ 50,145
15-240-100-610-007-000-0000-000	\$ 4,155	\$ -	\$ 4,155	\$ 2,061	\$ 2,094
Total Bilingual Education - Instruction	\$ 86,002	\$ 60,300	\$ 146,302	\$ 94,063	\$ 52,239
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-007-053-0000-000	\$ 2,520	\$ -	\$ 2,520	\$ 630	\$ 1,890
Total School-Spon. Cocurricular Actvts. - Inst.	\$ 2,520	\$ -	\$ 2,520	\$ 630	\$ 1,890
Total Instruction and At-Risk Programs	\$ 1,544,807	\$ 123,720	\$ 1,668,527	\$ 1,604,712	\$ 63,815

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 7</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>
Undistributed Expenditures - Health Services					
15-000-213-100-007-000-0000-000 Salaries	\$ 82,655	\$ -	\$ 82,655	\$ 82,655	\$ -
Total Undistributed Expenditures - Health Services	\$ 82,655	\$ -	\$ 82,655	\$ 82,655	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-007-000-0000-000 Salaries of Other Professional Staff	\$ 84,893	\$ 14,101	\$ 98,994	\$ 98,994	\$ -
Total Undist. Expend. - Guidance Services	\$ 84,893	\$ 14,101	\$ 98,994	\$ 98,994	\$ -
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-007-000-0000-000 Purchased Prof- Educational Services	\$ 6,200	\$ (5,000)	\$ 1,200	\$ 1,200	\$ -
15-000-221-390-007-000-0000-000 Other Purch Prof. and Tech. Services	\$ 1,200	\$ 6,600	\$ 7,800	\$ 7,700	\$ 100
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 7,400	\$ 1,600	\$ 9,000	\$ 8,900	\$ 100
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-007-000-0000-000 Salaries	\$ 104,033	\$ -	\$ 104,033	\$ 104,033	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 104,033	\$ -	\$ 104,033	\$ 104,033	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-007-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 123,500	\$ -	\$ 123,500	\$ 123,500	\$ -
15-000-240-105-007-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 52,976	\$ 501	\$ 53,477	\$ 53,476	\$ 1
15-000-240-110-007-000-0000-000 Other Salaries	0	\$ -	0	0	\$ -
15-000-240-300-007-000-0000-000 Purchased Professional and Technical Services	0	\$ -	0	0	\$ -
15-000-240-590-007-000-0000-000 Other Purchased Services (400-500 series)	\$ 600	\$ -	\$ 600	\$ 249	\$ 351
15-000-240-600-007-000-0000-000 Supplies and Materials	\$ 841	\$ 500	\$ 1,341	\$ 1,340	\$ 1
Total Undist. Expend. - Support Serv. - School Admin.	\$ 177,917	\$ 1,001	\$ 178,918	\$ 178,565	\$ 353
Undist. Expend. - Custodial Services					
15-000-262-100-007-000-0000-000 Salaries	\$ 57,273	\$ 4,772	\$ 62,045	\$ 62,045	\$ -
15-000-262-107-007-000-0000-000 Salaries of Non-instructional Aides	\$ 31,296	\$ -	\$ 31,296	\$ 25,356	\$ 5,940
Total Undist. Expend. - Custodial Services	\$ 88,569	\$ 4,772	\$ 93,341	\$ 87,401	\$ 5,940
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 88,569	\$ 4,772	\$ 93,341	\$ 87,401	\$ 5,940
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-007-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	0	\$ -	0	0	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ -	\$ -	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-007-000-0000-000 Social Security Contributions	\$ 40,541	\$ -	\$ 40,541	\$ 27,160	\$ 13,381
15-000-291-249-007-000-0000-000 Other Retirement Contributions - Regular	\$ 21,348	\$ 6,284	\$ 27,632	\$ 27,632	\$ -
15-000-291-270-007-000-0000-000 Health Benefits	\$ 742,052	\$ 2,888	\$ 744,940	\$ 744,940	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 803,941	\$ 9,172	\$ 813,113	\$ 799,732	\$ 13,381
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 803,941	\$ 9,172	\$ 813,113	\$ 799,732	\$ 13,381
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,349,408	\$ 30,646	\$ 1,380,054	\$ 1,360,280	\$ 19,774
TOTAL CURRENT EXPENDITURES	\$ 2,894,215	\$ 154,366	\$ 3,048,581	\$ 2,964,992	\$ 83,589
TOTAL SCHOOL BASED EXPENDITURES	\$ 2,894,215	\$ 154,366	\$ 3,048,581	\$ 2,964,992	\$ 83,589
Other Financing Sources:					
Operating Transfer In	\$ 2,894,215	\$ 154,366	\$ 3,048,581	\$ 2,964,992	\$ 83,589
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 2,894,215	\$ 154,366	\$ 3,048,581	\$ 2,964,992	\$ 83,589
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, 2021**

<u>School: No. 8</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-008-000-0000-000	Kindergarten - Salaries of Teachers	\$ 116,210	\$ 3,000	\$ 119,210	\$ 119,210	\$ -
15-120-100-101-008-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 408,311	\$ 83,300	\$ 491,611	\$ 464,913	\$ 26,698
15-130-100-101-008-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 961,242	\$ (130,000)	\$ 831,242	\$ 822,860	\$ 8,382
15-190-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 104,458	\$ 800	\$ 105,258	\$ 105,258	\$ -
15-190-100-610-008-000-0000-000	General Supplies	\$ 26,083	\$ 171	\$ 26,254	\$ 24,553	\$ 1,701
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,616,304	\$ (42,729)	\$ 1,573,575	\$ 1,536,794	\$ 36,781
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-008-000-0000-000	Salaries of Teachers	\$ -	\$ 94,645	\$ 94,645	\$ 94,645	\$ -
15-204-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 46,343	\$ -	\$ 46,343	\$ 46,343	\$ -
Total Learning and/or Language Disabilities		\$ 46,343	\$ 94,645	\$ 140,988	\$ 140,988	\$ -
Resource Room/Resource Center:						
15-213-100-101-008-000-0000-000	Salaries of Teachers	\$ 442,090	\$ (56,605)	\$ 385,485	\$ 341,801	\$ 43,684
15-213-100-610-008-000-0000-000	General Supplies	\$ 5,972	\$ -	\$ 5,972	\$ 5,972	\$ -
Total Resource Room/Resource Center		\$ 448,062	\$ (56,605)	\$ 391,457	\$ 347,773	\$ 43,684
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 494,405	\$ 38,040	\$ 532,445	\$ 488,761	\$ 43,684
Bilingual Education - Instruction						
15-240-100-101-008-000-0000-000	Salaries of Teachers	\$ 894,725	\$ -	\$ 894,725	\$ 883,352	\$ 11,374
15-240-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 51,657	\$ -	\$ 51,657	\$ 51,657	\$ -
15-240-100-610-008-000-0000-000	General Supplies	\$ 11,683	\$ (1,200)	\$ 10,483	\$ 7,442	\$ 3,041
Total Bilingual Education - Instruction		\$ 958,065	\$ (1,200)	\$ 956,865	\$ 942,450	\$ 14,415
Before/After School Programs - Instruction						
15-421-100-106-008-053-0000-000	Other Salaries for Instruction	\$ 1,500	\$ -	\$ 1,500	\$ 1,250	\$ 250
Total Before/After School Programs		\$ 1,500	\$ -	\$ 1,500	\$ 1,250	\$ 250
Total Instruction and At-Risk Programs		\$ 3,070,274	\$ (5,889)	\$ 3,064,385	\$ 2,969,255	\$ 95,130
Undistributed Expenditures - Health Services						
15-000-213-100-008-000-0000-000	Salaries	\$ 77,705	\$ 16,550	\$ 94,255	\$ 94,247	\$ 8
15-000-213-610-008-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 322	\$ 98
Total Undistributed Expenditures - Health Services		\$ 78,125	\$ 16,550	\$ 94,675	\$ 94,569	\$ 106
Undist. Expend. - Guidance Services						
15-000-218-104-008-000-0000-000	Salaries of Other Professional Staff	\$ 78,178	\$ (20,000)	\$ 58,178	\$ 57,605	\$ 573
Total Undist. Expend. - Guidance Services		\$ 78,178	\$ (20,000)	\$ 58,178	\$ 57,605	\$ 573

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 8</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-008-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 280,379	\$ -	\$ 280,379	\$ 278,974	\$ 1,405
15-000-240-104-008-000-0000-000 Salaries of Other Professional Staff	0	\$ -	0	0	\$ -
15-000-240-105-008-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 52,076	\$ -	\$ 52,076	\$ 51,401	\$ 675
15-000-240-110-008-000-0000-000 Other Salaries	0	\$ -	0	0	\$ -
15-000-240-300-008-000-0000-000 Purchased Professional and Technical Services	0	\$ -	0	0	\$ -
15-000-240-580-008-000-0000-000 Other Purchased Services (400-500 series)	\$ 4,000	\$ (3,250)	\$ 750	\$ -	\$ 750
15-000-240-600-008-000-0000-000 Supplies and Materials	\$ 2,102	\$ 3,250	\$ 5,352	\$ 4,983	\$ 369
15-000-240-800-008-000-0000-000 Other Objects	0	\$ -	0	0	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 338,557	\$ -	\$ 338,557	\$ 335,358	\$ 3,199
Undist. Expend. - Custodial Services					
15-000-262-100-008-000-0000-000 Salaries	\$ -	\$ 43,741	\$ 43,741	\$ 43,741	\$ -
15-000-262-107-008-000-0000-000 Salaries of Non-instructional Aides	\$ 56,312	\$ 3,689	\$ 60,001	\$ 60,001	\$ -
15-000-262-610-008-000-0000-000 General Supplies	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services	\$ 56,312	\$ 47,430	\$ 103,742	\$ 103,742	\$ -
Undist. Expend. - Security					
15-000-266-100-008-000-0000-000 Salaries	\$ -	\$ 8,885	\$ 8,885	\$ 8,885	\$ -
Total Undist. Expend. - Security	\$ -	\$ 8,885	\$ 8,885	\$ 8,885	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 56,312	\$ 56,315	\$ 112,627	\$ 112,627	\$ -
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-008-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-008-000-0000-000 Social Security Contributions	\$ 50,502	\$ -	\$ 50,502	\$ 42,743	\$ 7,759
15-000-291-249-008-000-0000-000 Other Retirement Contributions - Regular	\$ 69,225	\$ (124)	\$ 69,101	\$ 69,101	\$ -
15-000-291-270-008-000-0000-000 Health Benefits	\$ 1,164,308	\$ 8,484	\$ 1,172,792	\$ 1,172,792	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,284,035	\$ 8,360	\$ 1,292,395	\$ 1,284,636	\$ 7,759
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,284,035	\$ 8,360	\$ 1,292,395	\$ 1,284,636	\$ 7,759
	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,838,207	\$ 58,225	\$ 1,896,432	\$ 1,884,795	\$ 11,637
TOTAL CURRENT EXPENDITURES	\$ 4,908,481	\$ 52,336	\$ 4,960,817	\$ 4,854,050	\$ 106,767
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-130-100-730-008-000-0000-000 Grades 6-8	0	\$ -	0	0	\$ -
Total Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES	\$ 4,908,481	\$ 52,336	\$ 4,960,817	\$ 4,854,050	\$ 106,767
Other Financing Sources:					
Operating Transfer In	\$ 4,908,481	\$ 52,336	\$ 4,960,817	\$ 4,854,050	\$ 106,767
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 4,908,481	\$ 52,336	\$ 4,960,817	\$ 4,854,050	\$ 106,767
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, 2021**

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-009-000-0000-000 Kindergarten - Salaries of Teachers	\$ 241,352	\$ -	\$ 241,352	\$ 241,352	\$ -
15-120-100-101-009-000-0000-000 Grades 1-5 - Salaries of Teachers	\$ 1,765,622	\$ (55,000)	\$ 1,710,622	\$ 1,706,999	\$ 3,623
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	\$ 1,742,983	\$ (6,000)	\$ 1,736,983	\$ 1,736,751	\$ 232
15-190-100-106-009-000-0000-000 Other Salaries for Instruction	\$ 118,149	\$ -	\$ 118,149	\$ 118,149	\$ -
15-190-100-610-009-000-0000-000 General Supplies	\$ 48,226	\$ 1,875	\$ 50,101	\$ 49,075	\$ 1,026
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,920,332	\$ (59,125)	\$ 3,861,207	\$ 3,852,326	\$ 8,881
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-009-000-0000-000 Salaries of Teachers	\$ 560,288	\$ -	\$ 560,288	\$ 555,400	\$ 4,889
15-213-100-610-009-000-0000-000 General Supplies	\$ 7,671	\$ -	\$ 7,671	\$ 7,595	\$ 76
Total Resource Room/Resource Center	\$ 567,959	\$ -	\$ 567,959	\$ 562,994	\$ 4,965
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 567,959	\$ -	\$ 567,959	\$ 562,994	\$ 4,965
Bilingual Education - Instruction					
15-240-100-101-009-000-0000-000 Salaries of Teachers	\$ 1,104,604	\$ 1,050	\$ 1,105,654	\$ 1,105,654	\$ -
15-240-100-106-009-000-0000-000 Other Salaries for Instruction	\$ 106,498	\$ -	\$ 106,498	\$ 106,498	\$ -
15-240-100-610-009-000-0000-000 General Supplies	\$ 27,008	\$ -	\$ 27,008	\$ 26,857	\$ 151
Total Bilingual Education - Instruction	\$ 1,238,110	\$ 1,050	\$ 1,239,160	\$ 1,239,009	\$ 151
Before/After School Programs - Instruction					
15-421-100-101-009-053-0000-000 Salaries of Teachers	\$ 4,375	\$ (4,375)	\$ -	\$ -	\$ -
15-421-100-106-009-061-0000-000 Other Salaries for Instruction	\$ 4,550	\$ -	\$ 4,550	\$ -	\$ 4,550
Total Before/After School Programs - Instruction	\$ 8,925	\$ (4,375)	\$ 4,550	\$ -	\$ 4,550
Before/After School Programs - Support					
15-421-240-103-009-053-0000-000 Salaries	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Total Before/After School Programs - Support	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Total Before/After School Programs	\$ 9,925	\$ (5,375)	\$ 4,550	\$ -	\$ 4,550
Total Instruction and At-Risk Programs	\$ 5,736,326	\$ (63,450)	\$ 5,672,876	\$ 5,654,329	\$ 18,547
Undistributed Expenditures - Health Services					
15-000-213-100-009-000-0000-000 Salaries	\$ 100,125	\$ -	\$ 100,125	\$ 100,125	\$ -
15-000-213-600-009-000-0000-000 Supplies and Materials	\$ 168	\$ -	\$ 168	\$ 168	\$ 0
Total Undistributed Expenditures - Health Services	\$ 100,293	\$ -	\$ 100,293	\$ 100,293	\$ 0
Undist. Expend. - Guidance Services					
15-000-218-104-009-000-0000-000 Salaries of Other Professional Staff	\$ 142,931	\$ -	\$ 142,931	\$ 127,825	\$ 15,106
15-000-218-600-009-000-0000-000 Supplies and Materials	\$ 168	\$ -	\$ 168	\$ 168	\$ -
Total Undist. Expend. - Guidance Services	\$ 143,099	\$ -	\$ 143,099	\$ 127,993	\$ 15,106
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	0	\$ -	0	0	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-009-000-0000-000 Salaries	\$ 105,933	\$ -	\$ 105,933	\$ 105,933	\$ -
15-000-222-600-009-000-0000-000 Supplies and Materials	0	\$ -	0	0	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 105,933	\$ -	\$ 105,933	\$ 105,933	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-009-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 328,933	\$ 12,114	\$ 341,047	\$ 341,047	\$ -
15-000-240-105-009-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 81,081	\$ -	\$ 81,081	\$ 78,427	\$ 2,654
15-000-240-590-009-000-0000-000 Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ -	\$ 400
15-000-240-600-009-000-0000-000 Supplies and Materials	\$ 8,411	\$ -	\$ 8,411	\$ 7,256	\$ 1,155
Total Undist. Expend. - Support Serv. - School Admin.	\$ 418,825	\$ 12,114	\$ 430,939	\$ 426,729	\$ 4,210
Undist. Expend. - Custodial Services					
15-000-262-100-009-000-0000-000 Salaries	\$ 66,615	\$ -	\$ 66,615	\$ 65,995	\$ 620
15-000-262-107-009-000-0000-000 Salaries of Non-instructional Aides	\$ 72,692	\$ 6,861	\$ 79,553	\$ 79,553	\$ -
15-000-262-610-009-000-0000-000 General Supplies	\$ 420	\$ -	\$ 420	\$ 332	\$ 88
Total Undist. Expend. - Custodial Services	\$ 139,727	\$ 6,861	\$ 146,588	\$ 145,881	\$ 708
Undist. Expend. - Security					
15-000-266-100-009-000-0000-000 Salaries	\$ 53,312	\$ -	\$ 53,312	\$ 53,312	\$ -
15-000-266-600-009-000-0000-000 General Supplies	\$ 420	\$ -	\$ 420	\$ 420	\$ -
Total Undist. Expend. - Security	\$ 53,732	\$ -	\$ 53,732	\$ 53,732	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 193,459	\$ 6,861	\$ 200,320	\$ 199,613	\$ 708
UNALLOCATED BENEFITS					
15-000-291-220-009-000-0000-000 Social Security Contributions	\$ 77,026	\$ (4,022)	\$ 73,004	\$ 62,304	\$ 10,700
15-000-291-249-009-000-0000-000 Other Retirement Contributions - Regular	\$ 88,006	\$ 24,663	\$ 112,669	\$ 112,669	\$ -
15-000-291-270-009-000-0000-000 Health Benefits	\$ 2,302,429	\$ 3,343	\$ 2,305,772	\$ 2,305,772	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 2,467,461	\$ 23,984	\$ 2,491,445	\$ 2,480,745	\$ 10,700
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 2,467,461	\$ 23,984	\$ 2,491,445	\$ 2,480,745	\$ 10,700
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,439,070	\$ 42,959	\$ 3,482,029	\$ 3,451,305	\$ 30,724
TOTAL CURRENT EXPENDITURES	\$ 9,175,396	\$ (20,491)	\$ 9,154,905	\$ 9,105,634	\$ 49,271

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 9</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction: 15-130-100-730-009-000-0000-000					
Grades 6-8	\$ -	\$ 3,500	\$ 3,500	\$ 3,072	\$ 428
Total Equipment	\$ -	\$ 3,500	\$ 3,500	\$ 3,072	\$ 428
TOTAL CAPITAL OUTLAY	\$ -	\$ 3,500	\$ 3,500	\$ 3,072	\$ 428
TOTAL SCHOOL BASED EXPENDITURES	\$ 9,175,396	\$ (16,991)	\$ 9,158,405	\$ 9,108,706	\$ 49,699
Other Financing Sources:					
Operating Transfer In	\$ 9,175,396	\$ (16,991)	\$ 9,158,405	\$ 9,108,706	\$ 49,699
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 9,175,396	\$ (16,991)	\$ 9,158,405	\$ 9,108,706	\$ 49,699
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, 2021**

<u>School No. 10</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-010-000-0000-000	Kindergarten - Salaries of Teachers	\$ 218,335	\$ -	\$ 218,335	\$ 218,049	\$ 286
15-120-100-101-010-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,033,963	\$ (5,592)	\$ 1,028,371	\$ 1,017,461	\$ 10,910
15-120-100-101-010-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,546	\$ 455
15-130-100-101-010-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 604,269	\$ -	\$ 604,269	\$ 603,458	\$ 811
Regular Programs - Undistributed Instruction						
15-190-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 116,810	\$ (3,500)	\$ 113,310	\$ 83,599	\$ 29,711
15-190-100-610-010-000-0000-000	General Supplies	\$ 39,230	\$ -	\$ 39,230	\$ 35,475	\$ 3,755
15-190-100-800-010-000-0000-000	Other Objects	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,016,607	\$ (9,092)	\$ 2,007,515	\$ 1,959,588	\$ 47,927
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Moderate:						
15-202-100-610-010-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Cognitive - Moderate		\$ 420	\$ -	\$ 420	\$ -	\$ 420
Learning and/or Language Disabilities:						
15-204-100-101-010-000-0000-000	Salaries of Teachers	\$ 204,119	\$ (102,500)	\$ 101,619	\$ 101,557	\$ 62
15-204-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 77,104	\$ (44,770)	\$ 32,334	\$ 32,334	\$ -
Total Learning and/or Language Disabilities		\$ 281,223	\$ (147,270)	\$ 133,953	\$ 133,891	\$ 62
Resource Room/Resource Center:						
15-213-100-101-010-000-0000-000	Salaries of Teachers	\$ 338,478	\$ (7,000)	\$ 331,478	\$ 323,292	\$ 8,186
15-213-100-610-010-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Resource Room/Resource Center		\$ 338,898	\$ (7,000)	\$ 331,898	\$ 323,292	\$ 8,606
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 620,541	\$ (154,270)	\$ 466,271	\$ 457,183	\$ 9,088
Bilingual Education - Instruction						
15-240-100-101-010-000-0000-000	Salaries of Teachers	\$ 564,652	\$ -	\$ 564,652	\$ 564,543	\$ 109
15-240-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 32,635	\$ -	\$ 32,635	\$ 32,635	\$ -
15-240-100-610-010-000-0000-000	General Supplies	\$ 630	\$ -	\$ 630	\$ -	\$ 630
Total Bilingual Education - Instruction		\$ 597,917	\$ -	\$ 597,917	\$ 597,178	\$ 739
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-600-010-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 420	\$ -	\$ 420	\$ -	\$ 420
Before/After School Programs - Instruction						
15-421-100-101-010-053-0000-000	Salaries of Teachers	\$ 8,658	\$ -	\$ 8,658	\$ -	\$ 8,658
Total Before/After School Programs - Instruction		\$ 8,658	\$ -	\$ 8,658	\$ -	\$ 8,658
Total Before/After School Programs		\$ 8,658	\$ -	\$ 8,658	\$ -	\$ 8,658
Total Instruction and At-Risk Programs		\$ 3,244,143	\$ (163,362)	\$ 3,080,781	\$ 3,013,949	\$ 66,832
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-010-000-0000-000	Salaries	\$ 12,906	\$ (8,338)	\$ 4,568	\$ -	\$ 4,568
Total Undistributed Expend. - Attend. & Social Work		\$ 12,906	\$ (8,338)	\$ 4,568	\$ -	\$ 4,568
Undistributed Expenditures - Health Services						
15-000-213-100-010-000-0000-000	Salaries	\$ 96,247	\$ -	\$ 96,247	\$ 96,247	\$ -
15-000-213-600-010-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ 149	\$ 19
Total Undistributed Expenditures - Health Services		\$ 96,415	\$ -	\$ 96,415	\$ 96,396	\$ 19
Undist. Expend. - Guidance Services						
15-000-218-104-010-000-0000-000	Salaries of Other Professional Staff	\$ 104,367	\$ 34,500	\$ 138,867	\$ 138,820	\$ 47
15-000-218-600-010-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ 61	\$ 107
Total Undist. Expend. - Guidance Services		\$ 104,535	\$ 34,500	\$ 139,035	\$ 138,881	\$ 154
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,175	\$ -	\$ 5,175	\$ -	\$ 5,175
Undist. Expend. - Support Serv. - School Admin.		\$ 5,175	\$ -	\$ 5,175	\$ -	\$ 5,175
15-000-240-103-010-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 274,395	\$ -	\$ 274,395	\$ 272,862	\$ 1,533
15-000-240-105-010-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 106,052	\$ -	\$ 106,052	\$ 105,610	\$ 442
15-000-240-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,675	\$ -	\$ 5,675	\$ -	\$ 5,675
15-000-240-600-010-000-0000-000	Supplies and Materials	\$ 5,544	\$ -	\$ 5,544	\$ 5,145	\$ 399
Total Undist. Expend. - Support Serv. - School Admin.		\$ 391,666	\$ -	\$ 391,666	\$ 383,617	\$ 8,049
Undist. Expend. - Custodial Services						
15-000-262-100-010-000-0000-000	Salaries	\$ 62,618	\$ -	\$ 62,618	\$ 62,045	\$ 573
15-000-262-107-010-000-0000-000	Salaries of Non-instructional Aides	\$ 47,676	\$ -	\$ 47,676	\$ 42,370	\$ 5,306
15-000-262-610-010-000-0000-000	General Supplies	\$ 1,261	\$ -	\$ 1,261	\$ -	\$ 1,261
Total Undist. Expend. - Custodial Services		\$ 111,555	\$ -	\$ 111,555	\$ 104,415	\$ 7,140
Undist. Expend. - Security						
15-000-266-100-010-000-0000-000	Salaries	\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
Total Undist. Expend. - Security		\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 165,617	\$ -	\$ 165,617	\$ 158,477	\$ 7,140
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-010-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
Total Undist. Expend. - Student Transportation Serv.		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School No. 10</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS						
15-000-291-220-010-000-0000-000	Social Security Contributions	\$ 61,921	\$ -	\$ 61,921	\$ 48,118	\$ 13,803
15-000-291-249-010-000-0000-000	Other Retirement Contributions - Regular	\$ 62,343	\$ 14,901	\$ 77,244	\$ 77,244	\$ -
15-000-291-270-010-000-0000-000	Health Benefits	\$ 1,102,174	\$ 10,963	\$ 1,113,137	\$ 1,113,137	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,226,438</u>	<u>\$ 25,864</u>	<u>\$ 1,252,302</u>	<u>\$ 1,238,499</u>	<u>\$ 13,803</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 1,226,438</u>	<u>\$ 25,864</u>	<u>\$ 1,252,302</u>	<u>\$ 1,238,499</u>	<u>\$ 13,803</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 2,005,752</u>	<u>\$ 52,027</u>	<u>\$ 2,057,779</u>	<u>\$ 2,015,870</u>	<u>\$ 41,909</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 5,249,895</u>	<u>\$ (111,335)</u>	<u>\$ 5,138,560</u>	<u>\$ 5,029,819</u>	<u>\$ 108,741</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-120-100-730-010-000-0000-000	Grades 1-5	\$ 14,300	\$ -	\$ 14,300	\$ -	\$ 14,300
15-130-100-730-010-000-0000-000	Grades 6-8	\$ 7,800	\$ -	\$ 7,800	\$ -	\$ 7,800
Total Equipment		<u>\$ 22,100</u>	<u>\$ -</u>	<u>\$ 22,100</u>	<u>\$ -</u>	<u>\$ 22,100</u>
TOTAL CAPITAL OUTLAY		<u>\$ 22,100</u>	<u>\$ -</u>	<u>\$ 22,100</u>	<u>\$ -</u>	<u>\$ 22,100</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 5,271,995</u>	<u>\$ (111,335)</u>	<u>\$ 5,160,660</u>	<u>\$ 5,029,819</u>	<u>\$ 130,841</u>
Other Financing Sources:						
	Operating Transfer In	\$ 5,271,995	\$ (111,335)	\$ 5,160,660	\$ 5,029,819	\$ 130,841
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 5,271,995</u>	<u>\$ (111,335)</u>	<u>\$ 5,160,660</u>	<u>\$ 5,029,819</u>	<u>\$ 130,841</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, 2021

<u>School: No. 11</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-120-100-101-011-056-0000-000 Grades 1-5 - Salaries of Teachers	0	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bilingual Education - Instruction				
15-240-100-101-011-000-0000-000 Salaries of Teachers	0	0	0	\$ 1
15-240-100-610-011-000-0000-000 General Supplies	0	0	0	\$ -
Total Bilingual Education - Instruction	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Instruction and At-Risk Programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
15-000-218-600-011-000-0000-000 Supplies and Materials	0	0	0	\$ -
Total Undist. Expend. - Guidance Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-600-011-000-0000-000 Supplies and Materials	0	0	0	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Food Services	0	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CURRENT EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Financing Sources:				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021**

<u>School: No. 12</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-012-000-0000-000	Kindergarten - Salaries of Teachers	\$ 138,193	\$ -	\$ 138,193	\$ 137,808	\$ 385
15-120-100-101-012-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,458,395	\$ 96,439	\$ 1,554,834	\$ 1,551,806	\$ 3,029
15-120-100-101-012-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-012-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 770,417	\$ (9,600)	\$ 760,817	\$ 686,167	\$ 74,650
15-130-100-101-012-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-190-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 32,936	\$ -	\$ 32,936	\$ 32,936	\$ -
15-190-100-610-012-000-0000-000	General Supplies	\$ 36,720	\$ 11,374	\$ 48,094	\$ 28,772	\$ 19,322
15-190-100-640-012-000-0000-000	Textbooks	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,444,661	\$ 94,213	\$ 2,538,874	\$ 2,437,489	\$ 101,385
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-012-000-0000-000	Salaries of Teachers	\$ 99,125	\$ -	\$ 99,125	\$ 99,125	\$ -
15-204-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ -	\$ 52,229	\$ 52,229	\$ -
15-204-100-610-012-000-0000-000	General Supplies	\$ 1,295	\$ -	\$ 1,295	\$ -	\$ 1,295
Total Learning and/or Language Disabilities		\$ 152,649	\$ -	\$ 152,649	\$ 151,354	\$ 1,295
Resource Room/Resource Center:						
15-213-100-101-012-000-0000-000	Salaries of Teachers	\$ 301,265	\$ (6,300)	\$ 294,965	\$ 277,861	\$ 17,104
15-213-100-610-012-000-0000-000	General Supplies	\$ 3,701	\$ -	\$ 3,701	\$ 769	\$ 2,932
15-213-100-640-012-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
Total Resource Room/Resource Center		\$ 304,966	\$ (6,300)	\$ 298,666	\$ 278,630	\$ 20,036
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 457,615	\$ (6,300)	\$ 451,315	\$ 429,984	\$ 21,331
Bilingual Education - Instruction						
15-240-100-101-012-000-0000-000	Salaries of Teachers	\$ 347,207	\$ 35,707	\$ 382,914	\$ 382,914	\$ -
15-240-100-610-012-000-0000-000	General Supplies	\$ 8,234	\$ -	\$ 8,234	\$ 2,327	\$ 5,907
Total Bilingual Education - Instruction		\$ 355,441	\$ 35,707	\$ 391,148	\$ 385,241	\$ 5,907
Total Instruction and At-Risk Programs		\$ 3,257,717	\$ 123,621	\$ 3,381,338	\$ 3,252,714	\$ 128,623
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-012-000-0000-000	Salaries	\$ 12,906	\$ (1,000)	\$ 11,906	\$ 11,847	\$ 59
15-000-211-174-012-000-0000-000	Salaries of Community/School Coordinators	\$ 73,710	\$ 11,060	\$ 84,770	\$ 73,710	\$ 11,060
Total Undistributed Expend. - Attend. & Social Work		\$ 86,616	\$ 10,060	\$ 96,676	\$ 85,557	\$ 11,119
Undistributed Expenditures - Health Services						
15-000-213-100-012-000-0000-000	Salaries	\$ 67,105	\$ -	\$ 67,105	\$ 67,105	\$ -
15-000-213-600-012-000-0000-000	Supplies and Materials	\$ 338	\$ -	\$ 338	\$ 211	\$ 127
Total Undistributed Expenditures - Health Services		\$ 67,443	\$ -	\$ 67,443	\$ 67,316	\$ 127
Undist. Expend. - Guidance Services						
15-000-218-104-012-000-0000-000	Salaries of Other Professional Staff	\$ 58,105	\$ 33,950	\$ 92,055	\$ 92,051	\$ 4
15-000-218-600-012-000-0000-000	Supplies and Materials	\$ 1,682	\$ -	\$ 1,682	\$ 1,564	\$ 118
Total Undist. Expend. - Guidance Services		\$ 59,787	\$ 33,950	\$ 93,737	\$ 93,615	\$ 122
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	0	\$ -	0	0	\$ -
15-000-222-600-012-000-0000-000	Supplies and Materials	\$ 1,261	\$ -	\$ 1,261	\$ 638	\$ 623
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,261	\$ -	\$ 1,261	\$ 638	\$ 623

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-012-000-0000-000	\$ 320,861	\$ -	\$ 320,861	\$ 318,974	\$ 1,887
15-000-240-104-012-000-0000-000	0	\$ -	0	0	\$ -
15-000-240-105-012-000-0000-000	\$ 59,927	\$ 1,300	\$ 61,227	\$ 61,156	\$ 71
15-000-240-590-012-000-0000-000	\$ 700	\$ -	\$ 700	\$ -	\$ 700
15-000-240-600-012-000-0000-000	\$ 5,046	\$ -	\$ 5,046	\$ 4,236	\$ 810
Total Undist. Expend. - Support Serv. - School Admin.	\$ 386,534	\$ 1,300	\$ 387,834	\$ 384,366	\$ 3,468
Undist. Expend. - Custodial Services					
15-000-262-100-012-000-0000-000	\$ 61,702	\$ -	\$ 61,702	\$ 50,387	\$ 11,315
15-000-262-107-012-000-0000-000	\$ 39,932	\$ 3,527	\$ 43,459	\$ 43,459	\$ -
15-000-262-610-012-000-0000-000	\$ 2,102	\$ -	\$ 2,102	\$ -	\$ 2,102
Total Undist. Expend. - Custodial Services	\$ 103,736	\$ 3,527	\$ 107,263	\$ 93,846	\$ 13,417
Undist. Expend. - Security					
15-000-266-100-012-000-0000-000	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
15-000-266-610-012-000-0000-000	0	\$ -	0	0	\$ -
Total Undist. Expend. - Security	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
	\$ 156,348	\$ 3,527	\$ 159,875	\$ 146,458	\$ 13,417
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-012-000-0000-000	\$ 5,461	\$ (5,461)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 5,461	\$ (5,461)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-012-000-0000-000	\$ 53,370	\$ -	\$ 53,370	\$ 44,817	\$ 8,553
15-000-291-249-012-000-0000-000	\$ 62,603	\$ 12,916	\$ 75,519	\$ 75,519	\$ -
15-000-291-270-012-000-0000-000	\$ 1,161,817	\$ 7,252	\$ 1,169,069	\$ 1,169,069	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,277,790	\$ 20,168	\$ 1,297,958	\$ 1,289,404	\$ 8,553
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,277,790	\$ 20,168	\$ 1,297,958	\$ 1,289,404	\$ 8,553
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,052,240	\$ 63,544	\$ 2,115,784	\$ 2,077,355	\$ 38,429
TOTAL CURRENT EXPENDITURES	\$ 5,309,957	\$ 187,164	\$ 5,497,121	\$ 5,330,069	\$ 167,052
TOTAL SCHOOL BASED EXPENDITURES					
	\$ 5,309,957	\$ 187,164	\$ 5,497,121	\$ 5,330,069	\$ 167,052
Other Financing Sources:					
Operating Transfer In	\$ 5,309,957	\$ 187,164	\$ 5,497,121	\$ 5,330,069	\$ 167,052
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,309,957	\$ 187,164	\$ 5,497,121	\$ 5,330,069	\$ 167,052
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, 2021**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-013-000-0000-000	Kindergarten - Salaries of Teachers	\$ 172,672	\$ (41,494)	\$ 131,178	\$ 131,178	\$ -
15-120-100-101-013-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,140,005	\$ -	\$ 1,140,005	\$ 1,068,253	\$ 71,752
15-130-100-101-013-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 536,832	\$ (11,000)	\$ 525,832	\$ 470,722	\$ 55,110
15-190-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 138,931	\$ 400	\$ 139,331	\$ 139,200	\$ 131
15-190-100-610-013-000-0000-000	General Supplies	\$ 26,706	\$ 33,797	\$ 60,503	\$ 52,997	\$ 7,506
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,015,146	\$ (18,298)	\$ 1,996,848	\$ 1,862,350	\$ 134,498
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-013-000-0000-000	Salaries of Teachers	\$ 190,390	\$ 100,900	\$ 291,290	\$ 291,242	\$ 48
15-204-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 83,651	\$ 46,400	\$ 130,051	\$ 123,207	\$ 6,844
	Total Learning and/or Language Disabilities	\$ 274,041	\$ 147,300	\$ 421,341	\$ 414,449	\$ 6,892
Resource Room/Resource Center:						
15-213-100-101-013-000-0000-000	Salaries of Teachers	\$ 385,066	\$ 41,550	\$ 426,616	\$ 381,976	\$ 44,640
15-213-100-610-013-000-0000-000	General Supplies	\$ 1,892	\$ (480)	\$ 1,412	\$ 1,288	\$ 124
	Total Resource Room/Resource Center	\$ 386,958	\$ 41,070	\$ 428,028	\$ 383,264	\$ 44,764
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 660,999	\$ 188,370	\$ 849,369	\$ 797,714	\$ 51,656
Bilingual Education - Instruction						
15-240-100-101-013-000-0000-000	Salaries of Teachers	\$ 463,924	\$ (5,600)	\$ 458,324	\$ 441,282	\$ 17,042
15-240-100-610-013-000-0000-000	General Supplies	\$ 6,729	\$ (273)	\$ 6,456	\$ 6,456	\$ -
	Total Bilingual Education - Instruction	\$ 470,653	\$ (5,873)	\$ 464,470	\$ 447,738	\$ 17,042
Before/After School Programs - Instruction						
15-421-100-101-013-053-0000-000	Salaries of Teachers	\$ 22,150	\$ (13,600)	\$ 8,550	\$ -	\$ 8,550
15-421-100-610-013-000-0000-000	Supplies and Materials	\$ 420	\$ (420)	\$ -	\$ -	\$ -
	Total Before/After School Programs - Instruction	\$ 22,570	\$ (14,020)	\$ 8,550	\$ -	\$ 8,550
	Total Before/After School Programs	\$ 22,570	\$ (14,020)	\$ 8,550	\$ -	\$ 8,550
	Total Instruction and At-Risk Programs	\$ 3,169,368	\$ 150,180	\$ 3,319,548	\$ 3,107,801	\$ 211,746
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-013-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,178	\$ 487	\$ 9,665	\$ 8,597	\$ 1,068
	Total Undistributed Expend. - Attend. & Social Work	\$ 9,178	\$ 487	\$ 9,665	\$ 8,597	\$ 1,068
Undistributed Expenditures - Health Services						
15-000-213-100-013-000-0000-000	Salaries	\$ 102,467	\$ -	\$ 102,467	\$ 102,467	\$ -
15-000-213-600-013-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 370	\$ 50
	Total Undistributed Expenditures - Health Services	\$ 102,887	\$ -	\$ 102,887	\$ 102,837	\$ 50
Undist. Expend. - Guidance Services						
15-000-218-104-013-000-0000-000	Salaries of Other Professional Staff	\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
15-000-218-300-013-000-0000-000	Purchased Professional - Educational Services	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
15-000-218-600-013-000-0000-000	Supplies and Materials	\$ 42	\$ -	\$ 42	\$ -	\$ 42
	Total Undist. Expend. - Guidance Services	\$ 106,409	\$ (2,000)	\$ 104,409	\$ 104,367	\$ 42
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-013-000-0000-000	Salaries	0	\$ -	0	\$ -	\$ -
15-000-222-600-013-000-0000-000	Supplies and Materials	0	\$ -	0	\$ -	\$ -
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 13</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-013-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 237,898	\$ -	\$ 237,898	\$ 237,470	\$ 428
15-000-240-105-013-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 102,552	\$ -	\$ 102,552	\$ 102,552	\$ -
15-000-240-590-013-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ (400)	\$ -	\$ -	\$ -
15-000-240-600-013-000-0000-000	Supplies and Materials	\$ 5,046	\$ (5,046)	\$ -	\$ -	\$ -
Total Undist. Expend. - Support Serv. - School Admin.						
		\$ 345,896	\$ (5,446)	\$ 340,450	\$ 340,022	\$ 428
Undist. Expend. - Custodial Services						
15-000-262-100-013-000-0000-000	Salaries	\$ 62,618	\$ -	\$ 62,618	\$ 62,045	\$ 573
15-000-262-107-013-000-0000-000	Salaries of Non-instructional Aides	\$ 40,950	\$ 5,982	\$ 46,932	\$ 44,932	\$ 2,000
15-000-262-610-013-000-0000-000	General Supplies	\$ 757	\$ (757)	\$ -	\$ -	\$ -
Total Undist. Expend. - Custodial Services						
		\$ 104,325	\$ 5,225	\$ 109,550	\$ 106,977	\$ 2,573
Undist. Expend. - Security						
15-000-266-100-013-000-0000-000	Salaries	\$ 50,537	\$ (5,850)	\$ 44,687	\$ 44,687	\$ -
15-000-266-420-013-000-0000-000	Cleaning, Repair, and Maintenance Services	\$ 800	\$ (800)	\$ -	\$ -	\$ -
15-000-266-600-013-000-0000-000	General Supplies	\$ 210	\$ -	\$ 210	\$ -	\$ 210
Total Undist. Expend. - Security						
		\$ 51,547	\$ (6,650)	\$ 44,897	\$ 44,687	\$ 210
Total Undist. Expend. - Oper. & Maint. Of Plant						
		\$ 155,872	\$ (1,425)	\$ 154,447	\$ 151,664	\$ 2,783
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-013-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.						
		\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-013-000-0000-000	Social Security Contributions	\$ 58,167	\$ (297)	\$ 57,870	\$ 55,609	\$ 2,261
15-000-291-249-013-000-0000-000	Other Retirement Contributions - Regular	\$ 58,910	\$ 13,574	\$ 72,484	\$ 72,484	\$ -
15-000-291-270-013-000-0000-000	Health Benefits	\$ 1,107,716	\$ 13,849	\$ 1,121,565	\$ 1,121,565	\$ -
TOTAL UNALLOCATED BENEFITS						
		\$ 1,224,793	\$ 27,126	\$ 1,251,919	\$ 1,249,658	\$ 2,261
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
		\$ 1,224,793	\$ 27,126	\$ 1,251,919	\$ 1,249,658	\$ 2,261
Undistributed Expenditures - Food Services						
0		\$ -	\$ -	\$ 0	\$ -	\$ -
0	Transfers to Cover Deficit (Enterprise Fund)	\$ -	\$ -	\$ 0	\$ -	\$ -
0		\$ -	\$ -	\$ 0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES						
		\$ 1,951,035	\$ 12,742	\$ 1,963,777	\$ 1,957,145	\$ 6,631
TOTAL CURRENT EXPENDITURES						
		\$ 5,120,403	\$ 162,921	\$ 5,283,324	\$ 5,064,947	\$ 218,378
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 5,120,403	\$ 162,921	\$ 5,283,324	\$ 5,064,947	\$ 218,378
Other Financing Sources:						
	Operating Transfer In	\$ 5,120,403	\$ 162,921	\$ 5,283,324	\$ 5,064,947	\$ 218,378
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources						
		\$ 5,120,403	\$ 162,921	\$ 5,283,324	\$ 5,064,947	\$ 218,378
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, 2021

<u>School No. 14</u>	Original Budget	Budget Adjustments	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	0	\$ -	0	0	\$ -
15-120-100-101-014-000-0000-000 Grades 1-5 - Salaries of Teachers	0	\$ -	0	0	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-014-000-0000-000 Other Salaries for Instruction	0	\$ -	0	0	\$ -
15-190-100-610-014-000-0000-000 General Supplies	0	\$ -	0	0	\$ -
15-190-100-800-014-000-0000-000 Other Objects	0	\$ -	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-014-000-0000-000 Salaries of Teachers	0	\$ -	0	0	\$ -
15-213-100-610-014-000-0000-000 General Supplies	0	\$ -	0	0	\$ -
Total Resource Room/Resource Center	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education - Instruction					
15-240-100-101-014-000-0000-000 Salaries of Teachers	0	\$ -	0	0	\$ -
15-240-100-610-014-000-0000-000 General Supplies	0	\$ -	0	0	\$ -
Total Bilingual Education - Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction and At-Risk Programs					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-014-000-0000-000 Salaries	0	\$ -	0	0	\$ -
Total Undistributed Expend. - Attend. & Social Work	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-014-000-0000-000 Salaries	0	\$ -	0	0	\$ -
Total Undistributed Expenditures - Health Services	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-014-000-0000-000 Salaries of Other Professional Staff	0	\$ -	0	0	\$ -
15-000-218-600-014-000-0000-000 Supplies and Materials	0	\$ -	0	0	\$ -
Total Undist. Expend. - Guidance Services	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-014-000-0000-000 Supplies and Materials	0	\$ -	0	0	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-014-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	0	\$ -	0	0	\$ -
15-000-240-105-014-000-0000-000 Salaries of Secretarial and Clerical Assistants	0	\$ -	0	0	\$ -
15-000-240-110-014-000-0000-000 Other Salaries	0	\$ -	0	0	\$ -
15-000-240-300-014-000-0000-000 Purchased Professional and Technical Services	0	\$ -	0	0	\$ -
15-000-240-590-014-000-0000-000 Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-000-240-600-014-000-0000-000 Supplies and Materials	0	\$ -	0	0	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Custodial Services					
15-000-262-100-014-000-0000-000 Salaries	0	\$ -	0	0	\$ -
15-000-262-107-014-000-0000-000 Salaries of Non-instructional Aides	0	\$ -	0	0	\$ -
15-000-262-610-014-000-0000-000 General Supplies	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School No. 14</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
15-000-266-100-014-000-0000-000 Salaries	0	\$ -	0	0	\$ -
Total Undist. Expend. - Security	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-014-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	0	\$ -	0	0	\$ -
Total Undist. Expend. - Student Transportation Serv.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
UNALLOCATED BENEFITS					
15-000-291-220-014-000-0000-000 Social Security Contributions	0	\$ -	0	0	\$ -
15-000-291-249-014-000-0000-000 Other Retirement Contributions - Regular	0	\$ -	0	0	\$ -
15-000-291-270-014-000-0000-000 Health Benefits	0	\$ -	0	0	\$ -
TOTAL UNALLOCATED BENEFITS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CURRENT EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL SCHOOL BASED EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Other Financing Sources:					
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
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, 2021

<u>School: No. 15</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-015-000-0000-000	Kindergarten - Salaries of Teachers	\$ 219,177	\$ -	\$ 219,177	\$ 219,177	\$ -
15-120-100-101-015-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,258,414	\$ -	\$ 1,258,414	\$ 1,250,500	\$ 7,914
15-120-100-101-015-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-190-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 138,565	\$ 995	\$ 139,560	\$ 137,590	\$ 1,970
15-190-100-610-015-000-0000-000	General Supplies	\$ 44,529	\$ -	\$ 44,529	\$ 43,219	\$ 1,310
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,664,685	\$ 995	\$ 1,665,680	\$ 1,650,486	\$ 15,194
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-015-000-0000-000	Salaries of Teachers	\$ 221,983	\$ 1,400	\$ 223,383	\$ 223,360	\$ 23
15-204-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 136,672	\$ -	\$ 136,672	\$ 136,672	\$ -
15-204-100-610-015-000-0000-000	General Supplies	\$ 6,018	\$ -	\$ 6,018	\$ 4,837	\$ 1,181
	Total Learning and/or Language Disabilities	\$ 364,673	\$ 1,400	\$ 366,073	\$ 364,869	\$ 1,204
Resource Room/Resource Center:						
15-213-100-101-015-000-0000-000	Salaries of Teachers	\$ 530,477	\$ (4,800)	\$ 525,677	\$ 524,093	\$ 1,584
15-213-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 31,733	\$ -	\$ 31,733	\$ 31,733	\$ -
15-213-100-610-015-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
	Total Resource Room/Resource Center	\$ 562,210	\$ (4,800)	\$ 557,410	\$ 555,826	\$ 1,584
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 926,883	\$ (3,400)	\$ 923,483	\$ 920,695	\$ 2,788
Bilingual Education - Instruction						
15-240-100-101-015-000-0000-000	Salaries of Teachers	\$ 816,136	\$ (3,630)	\$ 812,506	\$ 810,345	\$ 2,161
15-240-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 47,146	\$ -	\$ 47,146	\$ 34,546	\$ 12,600
15-240-100-610-015-000-0000-000	General Supplies	\$ 22,084	\$ -	\$ 22,084	\$ 21,235	\$ 849
	Total Bilingual Education - Instruction	\$ 885,366	\$ (3,630)	\$ 881,736	\$ 866,127	\$ 15,609
Before/After School Programs - Instruction						
15-421-100-101-015-053-0000-000	Salaries of Teachers	\$ 10,500	\$ -	\$ 10,500	\$ 10,395	\$ 105
	Total Before/After School Programs - Instruction	\$ 10,500	\$ -	\$ 10,500	\$ 10,395	\$ 105
Before/After School Programs - Support						
15-421-240-103-015-053-0000-000	Salaries	0	\$ -	0	0	\$ -
	Total Before/After School Programs - Support	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Before/After School Programs	\$ 10,500	\$ -	\$ 10,500	\$ 10,395	\$ 105
	Total Instruction and At-Risk Programs	\$ 3,487,434	\$ (6,035)	\$ 3,481,399	\$ 3,447,703	\$ 33,696
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-015-000-0000-000	Salaries	0	\$ -	0	0	\$ -
15-000-211-173-015-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,178	\$ 1,166	\$ 10,344	\$ 10,344	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 9,178	\$ 1,166	\$ 10,344	\$ 10,344	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-015-000-0000-000	Salaries	\$ 97,247	\$ -	\$ 97,247	\$ 97,247	\$ -
	Total Undistributed Expenditures - Health Services	\$ 97,247	\$ -	\$ 97,247	\$ 97,247	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-015-000-0000-000	Salaries of Other Professional Staff	\$ 59,605	\$ (2,500)	\$ 57,105	\$ 35,129	\$ 21,976
15-000-218-600-015-000-0000-000	Supplies and Materials	\$ 1,682	\$ -	\$ 1,682	\$ -	\$ 1,682
	Total Undist. Expend. - Guidance Services	\$ 61,287	\$ (2,500)	\$ 58,787	\$ 35,129	\$ 23,658
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-015-000-0000-000	Purchased Prof. Educational Services	0	\$ -	0	0	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-015-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 223,563	\$ -	\$ 223,563	\$ 223,218	\$ 345
15-000-240-105-015-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 105,252	\$ -	\$ 105,252	\$ 105,252	\$ -
15-000-240-590-015-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,150	\$ -	\$ 2,150	\$ -	\$ 2,150
15-000-240-600-015-000-0000-000	Supplies and Materials	\$ 2,102	\$ -	\$ 2,102	\$ 949	\$ 1,153
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 333,067	\$ -	\$ 333,067	\$ 329,419	\$ 3,648
Undist. Expend. - Custodial Services						
15-000-262-100-015-000-0000-000	Salaries	\$ 65,765	\$ -	\$ 65,765	\$ 65,145	\$ 620
15-000-262-107-015-000-0000-000	Salaries of Non-instructional Aides	\$ 72,692	\$ -	\$ 72,692	\$ 68,044	\$ 4,648
15-000-262-600-015-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 704	\$ 978
	Total Undist. Expend. - Custodial Services	\$ 140,139	\$ -	\$ 140,139	\$ 133,893	\$ 6,246

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 15</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security						
15-000-266-100-015-000-0000-000	Salaries	\$ 40,192	\$ -	\$ 40,192	\$ 40,192	\$ -
15-000-266-610-015-000-0000-000	General Supplies	\$ 714	\$ -	\$ 714	\$ 714	\$ -
Total Undist. Expend. - Security		<u>\$ 40,906</u>	<u>\$ -</u>	<u>\$ 40,906</u>	<u>\$ 40,906</u>	<u>\$ -</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>\$ 181,045</u>	<u>\$ -</u>	<u>\$ 181,045</u>	<u>\$ 174,799</u>	<u>\$ 6,246</u>
UNALLOCATED BENEFITS						
15-000-291-220-015-000-0000-000	Social Security Contributions	\$ 73,091	\$ -	\$ 73,091	\$ 64,326	\$ 8,765
15-000-291-249-015-000-0000-000	Other Retirement Contributions - Regular	\$ 63,935	\$ 12,484	\$ 76,419	\$ 76,419	\$ -
15-000-291-270-015-000-0000-000	Health Benefits	\$ 1,429,123	\$ 22,180	\$ 1,451,303	\$ 1,451,303	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,566,149</u>	<u>\$ 34,664</u>	<u>\$ 1,600,813</u>	<u>\$ 1,592,047</u>	<u>\$ 8,765</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 1,566,149</u>	<u>\$ 34,664</u>	<u>\$ 1,600,813</u>	<u>\$ 1,592,047</u>	<u>\$ 8,765</u>
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 2,247,973</u>	<u>\$ 33,330</u>	<u>\$ 2,281,303</u>	<u>\$ 2,238,986</u>	<u>\$ 42,317</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 5,735,407</u>	<u>\$ 27,295</u>	<u>\$ 5,762,702</u>	<u>\$ 5,686,689</u>	<u>\$ 76,013</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 5,735,407</u>	<u>\$ 27,295</u>	<u>\$ 5,762,702</u>	<u>\$ 5,686,689</u>	<u>\$ 76,013</u>
Other Financing Sources:						
	Operating Transfer In	\$ 5,735,407	\$ 27,295	\$ 5,762,702	\$ 5,686,689	\$ 76,013
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 5,735,407</u>	<u>\$ 27,295</u>	<u>\$ 5,762,702</u>	<u>\$ 5,686,689</u>	<u>\$ 76,013</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, 2021

<u>School: No. 18 (Includes 066 ELC)</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-018-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,663,747	\$ (136,305)	\$ 1,527,442	\$ 1,512,903	\$ 14,539
15-120-100-101-018-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-018-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 861,809	\$ 114,342	\$ 976,151	\$ 976,151	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-610-018-000-0000-000	General Supplies	\$ 48,012	\$ -	\$ 48,012	\$ 32,776	\$ 15,236
15-190-100-640-018-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,577,568	\$ (21,963)	\$ 2,555,605	\$ 2,521,830	\$ 33,775
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-018-000-0000-000	Salaries of Teachers	\$ 57,105	\$ -	\$ 57,105	\$ 57,105	\$ -
15-204-100-106-018-000-0000-000	Other Salaries for Instruction	\$ 32,033	\$ -	\$ 32,033	\$ 25,085	\$ 6,948
15-204-100-610-018-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
Total Learning and/or Language Disabilities		\$ 89,138	\$ -	\$ 89,138	\$ 82,190	\$ 6,948
Resource Room/Resource Center:						
15-213-100-101-018-000-0000-000	Salaries of Teachers	\$ 680,010	\$ (169,000)	\$ 511,010	\$ 463,700	\$ 47,310
15-213-100-610-018-000-0000-000	General Supplies	\$ 7,990	\$ -	\$ 7,990	\$ 5,592	\$ 2,398
Total Resource Room/Resource Center		\$ 688,000	\$ (169,000)	\$ 519,000	\$ 469,292	\$ 49,708
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 777,138	\$ (169,000)	\$ 608,138	\$ 551,482	\$ 56,656
Bilingual Education - Instruction						
15-240-100-101-018-000-0000-000	Salaries of Teachers	\$ 777,166	\$ 3,000	\$ 780,166	\$ 772,241	\$ 7,925
15-240-100-610-018-000-0000-000	General Supplies	\$ 25,890	\$ -	\$ 25,890	\$ 5,952	\$ 19,938
Total Bilingual Education - Instruction		\$ 803,056	\$ 3,000	\$ 806,056	\$ 778,194	\$ 27,862
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		\$ 4,158,162	\$ (187,963)	\$ 3,970,199	\$ 3,851,890	\$ 118,309

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 18 (Includes 066 ELC)</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services						
15-000-213-100-018-000-0000-000	Salaries	\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
Total Undistributed Expenditures - Health Services		\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-018-000-0000-000	Salaries of Other Professional Staff	\$ 137,393	\$ 33,950	\$ 171,343	\$ 171,339	\$ 4
15-000-218-320-018-000-0000-000	Purchased Professional - Educational Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-000-218-600-018-000-0000-000	Supplies and Materials	\$ 1,682	\$ -	\$ 1,682	\$ -	\$ 1,682
Total Undist. Expend. - Guidance Services		\$ 140,075	\$ 33,950	\$ 174,025	\$ 171,339	\$ 2,686
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-018-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-018-000-0000-000	Salaries	\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 104,367	\$ -	\$ 104,367	\$ 104,367	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-018-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 341,072	\$ 528	\$ 341,600	\$ 341,600	\$ -
15-000-240-105-018-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 102,552	\$ -	\$ 102,552	\$ 102,552	\$ -
15-000-240-590-018-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
15-000-240-600-018-000-0000-000	Supplies and Materials	\$ 2,102	\$ -	\$ 2,102	\$ 1,681	\$ 421
Total Undist. Expend. - Support Serv. - School Admin.		\$ 447,026	\$ 528	\$ 447,554	\$ 445,833	\$ 1,721
Undist. Expend. - Custodial Services						
15-000-262-100-018-000-0000-000	Salaries	\$ 64,215	\$ -	\$ 64,215	\$ 59,706	\$ 4,509
15-000-262-107-018-000-0000-000	Salaries of Non-instructional Aides	\$ 72,692	\$ 8,080	\$ 80,772	\$ 80,772	\$ -
15-000-262-610-018-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 81	\$ 1,601
Total Undist. Expend. - Custodial Services		\$ 138,589	\$ 8,080	\$ 146,669	\$ 140,559	\$ 6,110
Undist. Expend. - Security						
15-000-266-100-018-000-0000-000	Salaries	\$ 56,262	\$ -	\$ 56,262	\$ 56,262	\$ -
15-000-266-600-018-000-0000-000	General Supplies	\$ 2,102	\$ -	\$ 2,102	\$ -	\$ 2,102
Total Undist. Expend. - Security		\$ 58,364	\$ -	\$ 58,364	\$ 56,262	\$ 2,102
Total Undist. Expend. - Oper. & Maint. Of Plant						
		\$ 196,953	\$ 8,080	\$ 205,033	\$ 196,821	\$ 8,212
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	\$ (2,000)	\$ 6,000	\$ -	\$ 6,000
Total Undist. Expend. - Student Transportation Serv.		\$ 8,000	\$ (2,000)	\$ 6,000	\$ -	\$ 6,000
UNALLOCATED BENEFITS						
15-000-291-220-018-000-0000-000	Social Security Contributions	\$ 51,956	\$ 2,259	\$ 54,215	\$ 54,149	\$ 66
15-000-291-249-018-000-0000-000	Other Retirement Contributions - Regular	\$ 112,612	\$ 25,468	\$ 138,080	\$ 138,080	\$ -
15-000-291-270-018-000-0000-000	Health Benefits	\$ 1,575,947	\$ 17,033	\$ 1,592,980	\$ 1,592,980	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,740,515	\$ 44,760	\$ 1,785,275	\$ 1,785,209	\$ 66
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,740,515	\$ 44,760	\$ 1,785,275	\$ 1,785,209	\$ 66
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)		\$ 0	\$ -	\$ 0	\$ 0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,751,303	\$ 85,319	\$ 2,836,622	\$ 2,807,936	\$ 28,686
TOTAL CURRENT EXPENDITURES		\$ 6,909,465	\$ (102,644)	\$ 6,806,821	\$ 6,659,827	\$ 146,994
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 6,909,465	\$ (102,644)	\$ 6,806,821	\$ 6,659,827	\$ 146,994
Other Financing Sources:						
Operating Transfer In		\$ 6,909,465	\$ (102,644)	\$ 6,806,821	\$ 6,659,827	\$ 146,994
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,909,465	\$ (102,644)	\$ 6,806,821	\$ 6,659,827	\$ 146,994
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, 2021**

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-019-000-0000-000	Kindergarten - Salaries of Teachers	\$ 150,360	\$ 1,000	\$ 151,360	\$ 151,360	\$ -
15-120-100-101-019-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,542,993	\$ -	\$ 1,542,993	\$ 1,515,108	\$ 27,885
15-190-100-106-019-000-0000-000	Other Salaries for Instruction	\$ 70,437	\$ -	\$ 70,437	\$ 70,136	\$ 301
15-190-100-610-019-000-0000-000	General Supplies	\$ 26,983	\$ (6,819)	\$ 20,164	\$ 13,584	\$ 6,580
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,790,773	\$ (5,819)	\$ 1,784,954	\$ 1,750,188	\$ 34,766
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-610-019-000-0000-000	General Supplies	\$ 2,397	\$ -	\$ 2,397	\$ 2,366	\$ 31
Total Cognitive - Mild		\$ 2,397	\$ -	\$ 2,397	\$ 2,366	\$ 31
Learning and/or Language Disabilities:						
15-204-100-101-019-000-0000-000	Salaries of Teachers	\$ 99,125	\$ -	\$ 99,125	\$ 99,125	\$ -
15-204-100-106-019-000-0000-000	Other Salaries for Instruction	\$ 50,157	\$ 500	\$ 50,657	\$ 46,858	\$ 3,799
Total Learning and/or Language Disabilities		\$ 149,282	\$ 500	\$ 149,782	\$ 145,983	\$ 3,799
Resource Room/Resource Center:						
15-213-100-101-019-000-0000-000	Salaries of Teachers	\$ 273,606	\$ (57,800)	\$ 215,806	\$ 200,765	\$ 15,041
15-213-100-610-019-000-0000-000	General Supplies	\$ 2,077	\$ -	\$ 2,077	\$ 493	\$ 1,584
Total Resource Room/Resource Center		\$ 275,683	\$ (57,800)	\$ 217,883	\$ 201,258	\$ 16,625
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 427,362	\$ (57,300)	\$ 370,062	\$ 349,607	\$ 20,455
Bilingual Education - Instruction						
15-240-100-101-019-000-0000-000	Salaries of Teachers	\$ 205,000	\$ -	\$ 205,000	\$ 205,000	\$ -
15-240-100-610-019-000-0000-000	General Supplies	\$ 9,748	\$ -	\$ 9,748	\$ 2,986	\$ 6,762
Total Bilingual Education - Instruction		\$ 214,748	\$ -	\$ 214,748	\$ 207,986	\$ 6,762
Total Instruction and At-Risk Programs		\$ 2,432,883	\$ (63,119)	\$ 2,369,764	\$ 2,307,781	\$ 61,983
Undistributed Expenditures - Health Services						
15-000-213-100-019-000-0000-000	Salaries	\$ 95,247	\$ -	\$ 95,247	\$ 95,247	\$ -
Total Undistributed Expenditures - Health Services		\$ 95,247	\$ -	\$ 95,247	\$ 95,247	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-019-000-0000-000	Salaries of Other Professional Staff	\$ 48,984	\$ -	\$ 48,984	\$ 48,983	\$ 1
Total Undist. Expend. - Guidance Services		\$ 48,984	\$ -	\$ 48,984	\$ 48,983	\$ 1
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-019-000-0000-000	Supplies and Materials	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 841	\$ -	\$ 841	\$ -	\$ 841
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-019-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 166,761	\$ 55,169	\$ 221,930	\$ 221,930	\$ 0
15-000-240-105-019-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
15-000-240-600-019-000-0000-000	Supplies and Materials	\$ 8,411	\$ -	\$ 8,411	\$ 5,191	\$ 3,220
Total Undist. Expend. - Support Serv. - School Admin.		\$ 226,448	\$ 55,169	\$ 281,617	\$ 278,397	\$ 3,220
Undist. Expend. - Custodial Services						
15-000-262-100-019-000-0000-000	Salaries	\$ 62,505	\$ 390	\$ 62,895	\$ 62,895	\$ -
15-000-262-107-019-000-0000-000	Salaries of Non-instructional Aides	\$ 39,932	\$ -	\$ 39,932	\$ 34,420	\$ 5,512
Total Undist. Expend. - Custodial Services		\$ 102,437	\$ 390	\$ 102,827	\$ 97,315	\$ 5,512
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 102,437	\$ 390	\$ 102,827	\$ 97,315	\$ 5,512
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-019-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 4,080	\$ (4,080)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 4,080	\$ (4,080)	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
15-000-291-220-019-000-0000-000	\$ 32,190	\$ -	\$ 32,190	\$ 31,201	\$ 989
15-000-291-249-019-000-0000-000	\$ 41,929	\$ 9,758	\$ 51,687	\$ 51,687	\$ -
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
15-000-291-270-019-000-0000-000	\$ 939,403	\$ 4,344	\$ 943,747	\$ 943,747	\$ -
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,013,522	\$ 14,102	\$ 1,027,624	\$ 1,026,635	\$ 989
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
TOTAL ON-BEHALF CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,013,522	\$ 14,102	\$ 1,027,624	\$ 1,026,635	\$ 989
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,491,559	\$ 65,581	\$ 1,557,140	\$ 1,546,577	\$ 10,563
TOTAL CURRENT EXPENDITURES	\$ 3,924,442	\$ 2,462	\$ 3,926,904	\$ 3,854,358	\$ 72,546
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-019-000-0000-000	\$ -	\$ 11,600	\$ 11,600	\$ 10,984	\$ 616
Total Equipment	\$ -	\$ 11,600	\$ 11,600	\$ 10,984	\$ 616
TOTAL CAPITAL OUTLAY	\$ -	\$ 11,600	\$ 11,600	\$ 10,984	\$ 616
TOTAL SCHOOL BASED EXPENDITURES	\$ 3,924,442	\$ 14,062	\$ 3,938,504	\$ 3,865,342	\$ 73,162
Other Financing Sources:					
Operating Transfer In	\$ 3,924,442	\$ 14,062	\$ 3,938,504	\$ 3,865,342	\$ 73,162
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 3,924,442	\$ 14,062	\$ 3,938,504	\$ 3,865,342	\$ 73,162
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, 2021**

<u>School: No. 20</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-020-000-0000-000	Kindergarten - Salaries of Teachers	\$ 86,455	\$ -	\$ 86,455	\$ 86,455	\$ -
15-120-100-101-020-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 911,737	\$ 103,500	\$ 1,015,237	\$ 989,977	\$ 25,260
15-120-100-101-020-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-020-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 708,650	\$ (11,000)	\$ 697,650	\$ 697,250	\$ 400
15-130-100-101-020-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction						
15-190-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 99,375	\$ (3,795)	\$ 95,580	\$ 45,246	\$ 50,334
15-190-100-610-020-000-0000-000	General Supplies	\$ 18,841	\$ -	\$ 18,841	\$ 8,620	\$ 10,221
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,831,058	\$ 88,705	\$ 1,919,763	\$ 1,827,548	\$ 92,215
SPECIAL EDUCATION - INSTRUCTION						
Behavioral Disabilities:						
15-209-100-101-020-000-0000-000	Salaries of Teachers	\$ 466,840	\$ 89,900	\$ 556,740	\$ 556,734	\$ 6
15-209-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 354,854	\$ -	\$ 354,854	\$ 312,270	\$ 42,584
Total Behavioral Disabilities		\$ 821,694	\$ 89,900	\$ 911,594	\$ 869,004	\$ 42,590
Resource Room/Resource Center:						
15-213-100-101-020-000-0000-000	Salaries of Teachers	\$ 379,188	\$ -	\$ 379,188	\$ 360,902	\$ 18,286
15-213-100-610-020-000-0000-000	General Supplies	\$ 17,899	\$ -	\$ 17,899	\$ -	\$ 17,899
Total Resource Room/Resource Center		\$ 397,087	\$ -	\$ 397,087	\$ 360,902	\$ 36,185
Autism:						
15-214-100-101-020-000-0000-000	Salaries of Teachers	\$ 229,620	\$ (29,262)	\$ 200,358	\$ 166,989	\$ 33,369
15-214-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 168,203	\$ 5,491	\$ 173,694	\$ 173,694	\$ -
Total Autism		\$ 397,823	\$ (23,771)	\$ 374,052	\$ 340,683	\$ 33,369
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,616,604	\$ 66,129	\$ 1,682,733	\$ 1,570,589	\$ 112,144
Bilingual Education - Instruction						
15-240-100-101-020-000-0000-000	Salaries of Teachers	\$ 77,705	\$ 25,928	\$ 103,633	\$ 103,633	\$ -
15-240-100-610-020-000-0000-000	General Supplies	\$ 7,511	\$ -	\$ 7,511	\$ -	\$ 7,511
Total Bilingual Education - Instruction		\$ 85,216	\$ 25,928	\$ 111,144	\$ 103,633	\$ 7,511
Total Instruction and At-Risk Programs		\$ 3,532,878	\$ 180,762	\$ 3,713,640	\$ 3,501,771	\$ 211,870
Undistributed Expenditures - Health Services						
15-000-213-100-020-000-0000-000	Salaries	\$ 100,125	\$ -	\$ 100,125	\$ 100,125	\$ -
15-000-213-610-020-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ -	\$ 168
Total Undistributed Expenditures - Health Services		\$ 100,293	\$ -	\$ 100,293	\$ 100,125	\$ 168

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 20</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
15-000-218-104-020-000-0000-000 Salaries of Other Professional Staff	\$ 255,973	\$ -	\$ 255,973	\$ 253,516	\$ 2,457
15-000-218-600-020-000-0000-000 Supplies and Materials	\$ 168	\$ -	\$ 168	\$ -	\$ 168
Total Undist. Expend. - Guidance Services	\$ 256,141	\$ -	\$ 256,141	\$ 253,516	\$ 2,625
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-020-000-0000-000 Salaries	\$ 56,973	\$ -	\$ 56,973	\$ 56,973	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 56,973	\$ -	\$ 56,973	\$ 56,973	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-020-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 117,858	\$ 149,000	\$ 266,858	\$ 258,086	\$ 8,773
15-000-240-105-020-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 120,888	\$ -	\$ 120,888	\$ 120,888	\$ -
15-000-240-590-020-000-0000-000 Other Purchased Services (400-500 series)	0	\$ -	0	\$ -	\$ -
15-000-240-600-020-000-0000-000 Supplies and Materials	\$ 6,367	\$ -	\$ 6,367	\$ 2,908	\$ 3,459
Total Undist. Expend. - Support Serv. - School Admin.	\$ 245,113	\$ 149,000	\$ 394,113	\$ 381,882	\$ 12,232
Undist. Expend. - Custodial Services					
15-000-262-100-020-000-0000-000 Salaries	\$ 44,099	\$ 43,320	\$ 87,419	\$ 87,419	\$ -
15-000-262-107-020-000-0000-000 Salaries of Non-instructional Aides	\$ 39,932	\$ 3,623	\$ 43,555	\$ 43,555	\$ -
15-000-262-610-020-000-0000-000 General Supplies	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undist. Expend. - Custodial Services	\$ 84,283	\$ 46,943	\$ 131,226	\$ 130,974	\$ 252
Undist. Expend. - Security					
15-000-266-100-020-000-0000-000 Salaries	\$ 105,224	\$ (41,651)	\$ 63,573	\$ 63,573	\$ 0
Total Undist. Expend. - Security	\$ 105,224	\$ (41,651)	\$ 63,573	\$ 63,573	\$ 0
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 189,507	\$ 5,292	\$ 194,799	\$ 194,547	\$ 252
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-020-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Total Undist. Expend. - Student Transportation Serv.	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
UNALLOCATED BENEFITS					
15-000-291-220-020-000-0000-000 Social Security Contributions	\$ 85,920	\$ (4,022)	\$ 81,898	\$ 77,807	\$ 4,091
15-000-291-249-020-000-0000-000 Other Retirement Contributions - Regular	\$ 46,196	\$ 15,345	\$ 61,541	\$ 61,541	\$ -
15-000-291-270-020-000-0000-000 Health Benefits	\$ 1,358,518	\$ 9,097	\$ 1,367,615	\$ 1,367,615	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,490,634	\$ 20,420	\$ 1,511,054	\$ 1,506,963	\$ 4,091
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,490,634	\$ 20,420	\$ 1,511,054	\$ 1,506,963	\$ 4,091
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,342,661	\$ 174,712	\$ 2,517,373	\$ 2,494,005	\$ 23,368
TOTAL CURRENT EXPENDITURES	\$ 5,875,539	\$ 355,475	\$ 6,231,014	\$ 5,995,776	\$ 235,238
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-130-100-730-020-000-0000-000 Grades 6-8	0	\$ -	0	0	\$ -
Total Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,875,539	\$ 355,475	\$ 6,231,014	\$ 5,995,776	\$ 235,238
Other Financing Sources:					
Operating Transfer In	\$ 5,875,539	\$ 355,475	\$ 6,231,014	\$ 5,995,776	\$ 235,238
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,875,539	\$ 355,475	\$ 6,231,014	\$ 5,995,776	\$ 235,238
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, 2021**

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-021-000-0000-000 Kindergarten - Salaries of Teachers	\$ 301,202	\$ -	\$ 301,202	\$ 299,696	\$ 1,506
15-120-100-101-021-000-0000-000 Grades 1-5 - Salaries of Teachers	\$ 982,002	\$ (49,000)	\$ 933,002	\$ 929,811	\$ 3,191
15-120-100-101-021-056-0000-000 Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-021-000-0000-000 Grades 6-8 - Salaries of Teachers	\$ 1,032,350	\$ (56,366)	\$ 975,984	\$ 899,432	\$ 76,552
15-130-100-101-021-056-0000-000 Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction					
15-190-100-106-021-000-0000-000 Other Salaries for Instruction	\$ 140,416	\$ 2,200	\$ 142,616	\$ 142,553	\$ 63
15-190-100-610-021-000-0000-000 General Supplies	\$ 37,817	\$ 171	\$ 37,988	\$ 27,589	\$ 10,399
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,499,787	\$ (102,995)	\$ 2,396,792	\$ 2,299,081	\$ 97,711
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-021-000-0000-000 Salaries of Teachers	\$ 155,572	\$ 56,200	\$ 211,772	\$ 211,687	\$ 85
15-204-100-106-021-000-0000-000 Other Salaries for Instruction	\$ 76,969	\$ -	\$ 76,969	\$ 76,969	\$ -
Total Learning and/or Language Disabilities	\$ 232,541	\$ 56,200	\$ 288,741	\$ 288,656	\$ 85
Resource Room/Resource Center:					
15-213-100-101-021-000-0000-000 Salaries of Teachers	\$ 378,930	\$ -	\$ 378,930	\$ 378,634	\$ 296
15-213-100-610-021-000-0000-000 General Supplies	\$ 9,151	\$ -	\$ 9,151	\$ 8,731	\$ 420
Total Resource Room/Resource Center	\$ 388,081	\$ -	\$ 388,081	\$ 387,366	\$ 715
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 620,622	\$ 56,200	\$ 676,822	\$ 676,022	\$ 800
Bilingual Education - Instruction					
15-240-100-101-021-000-0000-000 Salaries of Teachers	\$ 823,724	\$ 5,100	\$ 828,824	\$ 801,892	\$ 26,932
15-240-100-106-021-000-0000-000 Other Salaries for Instruction	\$ 44,446	\$ -	\$ 44,446	\$ 44,224	\$ 222
15-240-100-610-021-000-0000-000 General Supplies	\$ 35,336	\$ -	\$ 35,336	\$ 25,681	\$ 9,655
Total Bilingual Education - Instruction	\$ 903,506	\$ 5,100	\$ 908,606	\$ 871,796	\$ 36,810
Total Instruction and At-Risk Programs	\$ 4,023,915	\$ (41,695)	\$ 3,982,220	\$ 3,846,899	\$ 135,321
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-021-000-0000-000 Salaries	0	\$ -	0	\$ -	\$ -
15-000-211-173-021-000-0000-000 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,178	\$ 721	\$ 9,899	\$ 9,820	\$ 79
Total Undistributed Expend. - Attend. & Social Work	\$ 9,178	\$ 721	\$ 9,899	\$ 9,820	\$ 79
Undistributed Expenditures - Health Services					
15-000-213-100-021-000-0000-000 Salaries	\$ 98,667	\$ -	\$ 98,667	\$ 98,667	\$ -
15-000-213-600-021-000-0000-000 Supplies and Materials	\$ 252	\$ -	\$ 252	\$ 252	\$ -
Total Undistributed Expenditures - Health Services	\$ 98,919	\$ -	\$ 98,919	\$ 98,919	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 21</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services						
15-000-218-104-021-000-0000-000	Salaries of Other Professional Staff	\$ 89,643	\$ 0	\$ 89,643	\$ 88,943	\$ 700
15-000-218-600-021-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ 71	\$ 181
Total Undist. Expend. - Guidance Services		\$ 89,895	\$ 0	\$ 89,895	\$ 89,014	\$ 881
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	\$ 102,467	\$ -	\$ 102,467	\$ 102,467	\$ -
15-000-222-600-021-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 102,719	\$ -	\$ 102,719	\$ 102,467	\$ 252
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-021-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 420,664	\$ 10,217	\$ 430,881	\$ 430,881	\$ 0
15-000-240-105-021-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,152	\$ 400	\$ 104,552	\$ 104,552	\$ -
15-000-240-600-021-000-0000-000	Supplies and Materials	\$ 15,140	\$ -	\$ 15,140	\$ 12,371	\$ 2,769
Total Undist. Expend. - Support Serv. - School Admin.		\$ 539,956	\$ 10,617	\$ 550,573	\$ 547,804	\$ 2,769
Undist. Expend. - Custodial Services						
15-000-262-100-021-000-0000-000	Salaries	\$ 64,965	\$ -	\$ 64,965	\$ 40,812	\$ 24,153
15-000-262-107-021-000-0000-000	Salaries of Non-instructional Aides	\$ 39,486	\$ -	\$ 39,486	\$ 33,707	\$ 5,779
15-000-262-610-021-000-0000-000	General Supplies	\$ 252	\$ -	\$ 252	\$ 28	\$ 224
Total Undist. Expend. - Custodial Services		\$ 104,703	\$ -	\$ 104,703	\$ 74,546	\$ 30,157
Undist. Expend. - Security						
15-000-266-100-021-000-0000-000	Salaries	\$ 105,924	\$ -	\$ 105,924	\$ 105,924	\$ -
15-000-266-610-021-000-0000-000	General Supplies	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undist. Expend. - Security		\$ 106,176	\$ -	\$ 106,176	\$ 105,924	\$ 252
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 210,879	\$ -	\$ 210,879	\$ 180,470	\$ 30,409
UNALLOCATED BENEFITS						
15-000-291-220-021-000-0000-000	Social Security Contributions	\$ 65,615	\$ -	\$ 65,615	\$ 65,147	\$ 468
15-000-291-249-021-000-0000-000	Other Retirement Contributions - Regular	\$ 83,880	\$ 21,662	\$ 105,542	\$ 105,542	\$ -
15-000-291-270-021-000-0000-000	Health Benefits	\$ 1,496,519	\$ 13,522	\$ 1,510,041	\$ 1,510,041	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,646,014	\$ 35,184	\$ 1,681,198	\$ 1,680,730	\$ 468
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,646,014	\$ 35,184	\$ 1,681,198	\$ 1,680,730	\$ 468
Undistributed Expenditures - Food Services		0	\$ -	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,707,560	\$ 46,523	\$ 2,754,083	\$ 2,719,226	\$ 34,857
TOTAL CURRENT EXPENDITURES		\$ 6,731,475	\$ 4,828	\$ 6,736,303	\$ 6,566,125	\$ 170,178
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,731,475	\$ 4,828	\$ 6,736,303	\$ 6,566,125	\$ 170,178
Other Financing Sources:						
	Operating Transfer In	\$ 6,731,475	\$ 4,828	\$ 6,736,303	\$ 6,566,125	\$ 170,178
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,731,475	\$ 4,828	\$ 6,736,303	\$ 6,566,125	\$ 170,178
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, 2021**

<u>School: No. 24</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-024-000-0000-000	Kindergarten - Salaries of Teachers	\$ 160,072	\$ (6,300)	\$ 153,772	\$ 153,688	\$ 84
15-120-100-101-024-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,401,109	\$ 161,500	\$ 1,562,609	\$ 1,498,962	\$ 63,647
15-120-100-101-024-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-024-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,106,370	\$ 3,250	\$ 1,109,620	\$ 1,089,839	\$ 19,782
15-130-100-101-024-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 81,689	\$ (13,000)	\$ 68,689	\$ 63,820	\$ 4,869
15-190-100-320-024-000-0000-000	Purchased Professional-Educational Services	\$ 15,000	\$ 3,113	\$ 18,113	\$ 18,100	\$ 13
15-190-100-610-024-000-0000-000	General Supplies	\$ 64,195	\$ -	\$ 64,195	\$ 59,127	\$ 5,068
15-190-100-800-024-000-0000-000	Other Objects	\$ 0	\$ -	\$ 0	\$ -	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,832,435	\$ 148,563	\$ 2,980,998	\$ 2,883,536	\$ 97,462
SPECIAL EDUCATION - INSTRUCTION						
Multiple Disabilities:						
15-212-100-101-024-000-0000-000	Salaries of Teachers	\$ 150,393	\$ -	\$ 150,393	\$ 149,691	\$ 702
15-212-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 88,736	\$ 3,000	\$ 91,736	\$ 91,736	\$ -
	Total Multiple Disabilities	\$ 239,129	\$ 3,000	\$ 242,129	\$ 241,427	\$ 702
Resource Room/Resource Center:						
15-213-100-101-024-000-0000-000	Salaries of Teachers	\$ 474,895	\$ (1,500)	\$ 473,395	\$ 458,736	\$ 14,659
15-213-100-610-024-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 1,682	\$ -
	Total Resource Room/Resource Center	\$ 476,577	\$ (1,500)	\$ 475,077	\$ 460,418	\$ 14,659
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 715,706	\$ 1,500	\$ 717,206	\$ 701,845	\$ 15,361
Bilingual Education - Instruction						
15-240-100-101-024-000-0000-000	Salaries of Teachers	\$ 723,037	\$ 25,723	\$ 748,760	\$ 748,760	\$ 0
15-240-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ 800	\$ 53,029	\$ 53,029	\$ -
15-240-100-610-024-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 1,598	\$ 84
	Total Bilingual Education - Instruction	\$ 776,948	\$ 26,523	\$ 803,471	\$ 803,387	\$ 84
Before/After School Programs - Instruction						
15-421-100-101-024-053-0000-000	Salaries of Teachers	\$ 2,750	\$ -	\$ 2,750	\$ -	\$ 2,750
	Total Before/After School Programs - Instruction	\$ 2,750	\$ -	\$ 2,750	\$ -	\$ 2,750
	Total Before/After School Programs	\$ 2,750	\$ -	\$ 2,750	\$ -	\$ 2,750
	Total Instruction and At-Risk Programs	\$ 4,327,839	\$ 176,586	\$ 4,504,425	\$ 4,388,767	\$ 115,658
Undistributed Expenditures - Health Services						
15-000-213-100-024-000-0000-000	Salaries	\$ 102,052	\$ -	\$ 102,052	\$ 47,892	\$ 54,160
	Total Undistributed Expenditures - Health Services	\$ 102,052	\$ -	\$ 102,052	\$ 47,892	\$ 54,160
Undist. Expend. - Guidance Services						
15-000-218-104-024-000-0000-000	Salaries of Other Professional Staff	\$ 137,962	\$ -	\$ 137,962	\$ 137,783	\$ 179
15-000-218-104-024-053-0000-000	Other Salaries	\$ 3,850	\$ -	\$ 3,850	\$ 3,518	\$ 333
15-000-218-600-024-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ 168	\$ -
	Total Undist. Expend. - Guidance Services	\$ 141,980	\$ -	\$ 141,980	\$ 141,469	\$ 511
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-024-000-0000-000	Salaries	\$ 97,967	\$ -	\$ 97,967	\$ 97,477	\$ 490
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 97,967	\$ -	\$ 97,967	\$ 97,477	\$ 490
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-024-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 558,494	\$ (167,871)	\$ 390,624	\$ 390,624	\$ -
15-000-240-105-024-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,352	\$ 400	\$ 103,752	\$ 103,752	\$ -
15-000-240-590-024-000-0000-000	Other Purchased Services (400-500 series)	\$ 9,500	\$ (3,113)	\$ 6,387	\$ 3,887	\$ 2,500
15-000-240-600-024-000-0000-000	Supplies and Materials	\$ 1,387	\$ -	\$ 1,387	\$ 1,384	\$ 3
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 672,733	\$ (170,584)	\$ 502,149	\$ 499,646	\$ 2,503
Undist. Expend. - Custodial Services						
15-000-262-100-024-000-0000-000	Salaries	\$ -	\$ 61,805	\$ 61,805	\$ 45,296	\$ 16,509
15-000-262-107-024-000-0000-000	Salaries of Non-instructional Aides	\$ 64,502	\$ 1,053	\$ 65,555	\$ 62,741	\$ 2,814
15-000-262-600-024-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
	Total Undist. Expend. - Custodial Services	\$ 64,922	\$ 62,858	\$ 127,780	\$ 108,038	\$ 19,743
Undist. Expend. - Security						
15-000-266-100-024-000-0000-000	Salaries	\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
	Total Undist. Expend. - Security	\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 118,984	\$ 62,858	\$ 181,842	\$ 162,100	\$ 19,743
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	\$ (2,068)	\$ 1,932	\$ -	\$ 1,932
	Total Undist. Expend. - Student Transportation Serv.	\$ 4,000	\$ (2,068)	\$ 1,932	\$ -	\$ 1,932

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 24</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
15-000-291-220-024-000-0000-000 Social Security Contributions	\$ 62,343	\$ -	\$ 62,343	\$ 61,116	\$ 1,227
15-000-291-249-024-000-0000-000 Other Retirement Contributions - Regular	\$ 96,790	\$ 18,944	\$ 115,734	\$ 115,734	\$ -
15-000-291-270-024-000-0000-000 Health Benefits	\$ 1,644,549	\$ 33,984	\$ 1,678,533	\$ 1,678,533	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,803,682	\$ 52,928	\$ 1,856,610	\$ 1,855,382	\$ 1,227
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,803,682	\$ 52,928	\$ 1,856,610	\$ 1,855,382	\$ 1,227
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,941,398	\$ (56,866)	\$ 2,884,532	\$ 2,803,966	\$ 80,566
TOTAL CURRENT EXPENDITURES	\$ 7,269,237	\$ 119,721	\$ 7,388,958	\$ 7,192,734	\$ 196,224
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-024-000-0000-000 Grades 1-5	\$ 12,300	\$ 1,034	\$ 13,334	\$ 11,242	\$ 2,092
15-130-100-730-024-000-0000-000 Grades 6-8	\$ 12,300	\$ 1,034	\$ 13,334	\$ 13,333	\$ 1
Total Equipment	\$ 24,600	\$ 2,068	\$ 26,668	\$ 24,575	\$ 2,093
TOTAL CAPITAL OUTLAY	\$ 24,600	\$ 2,068	\$ 26,668	\$ 24,575	\$ 2,093
TOTAL SCHOOL BASED EXPENDITURES	\$ 7,293,837	\$ 121,789	\$ 7,415,626	\$ 7,217,309	\$ 198,317
Other Financing Sources:					
Operating Transfer In	\$ 7,293,837	\$ 121,789	\$ 7,415,626	\$ 7,217,309	\$ 198,317
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 7,293,837	\$ 121,789	\$ 7,415,626	\$ 7,217,309	\$ 198,317
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, 2021**

<u>School: No. 25</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-025-000-0000-000	Kindergarten - Salaries of Teachers	\$ 186,415	\$ 1,000	\$ 187,415	\$ 187,415	\$ -
15-120-100-101-025-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,411,519	\$ (40,000)	\$ 1,371,519	\$ 1,312,747	\$ 58,772
15-120-100-101-025-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 226	\$ 3,774
15-130-100-101-025-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 772,975	\$ (73,000)	\$ 699,975	\$ 694,521	\$ 5,454
Regular Programs - Undistributed Instruction						
15-190-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 160,996	\$ (42,548)	\$ 118,448	\$ 94,945	\$ 23,503
15-190-100-340-025-000-0000-000	Purchased Technical Services	\$ 350	\$ -	\$ 350	\$ -	\$ 350
15-190-100-610-025-000-0000-000	General Supplies	\$ 35,327	\$ 13,280	\$ 48,607	\$ 38,367	\$ 10,240
15-190-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-190-100-800-025-000-0000-000	Other Objects	\$ 5,500	\$ (5,500)	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,577,582	\$ (146,768)	\$ 2,430,814	\$ 2,328,221	\$ 102,593
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-025-000-0000-000	Salaries of Teachers	\$ 132,210	\$ -	\$ 132,210	\$ 129,100	\$ 3,110
15-204-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 103,848	\$ -	\$ 103,848	\$ 103,848	\$ -
15-204-100-610-025-000-0000-000	General Supplies	\$ 4,945	\$ -	\$ 4,945	\$ 3,945	\$ 1,000
15-204-100-640-025-000-0000-000	Textbooks	\$ 250	\$ -	\$ 250	\$ -	\$ 250
15-204-100-800-025-000-0000-000	Other Objects	\$ 1,000	\$ (625)	\$ 375	\$ -	\$ 375
Total Learning and/or Language Disabilities		\$ 242,253	\$ (625)	\$ 241,628	\$ 236,893	\$ 4,735
Resource Room/Resource Center:						
15-213-100-101-025-000-0000-000	Salaries of Teachers	\$ 471,725	\$ (51,813)	\$ 419,912	\$ 419,912	\$ -
15-213-100-610-025-000-0000-000	General Supplies	\$ 841	\$ -	\$ 841	\$ 792	\$ 49
15-213-100-640-025-000-0000-000	Textbooks	\$ 500	\$ (500)	\$ -	\$ -	\$ -
15-213-100-800-025-000-0000-000	Other Objects	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Total Resource Room/Resource Center		\$ 474,066	\$ (53,313)	\$ 420,753	\$ 420,704	\$ 49
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 716,319	\$ (53,938)	\$ 662,381	\$ 657,597	\$ 4,784
Bilingual Education - Instruction						
15-240-100-101-025-000-0000-000	Salaries of Teachers	\$ 313,599	\$ -	\$ 313,599	\$ 313,069	\$ 530
15-240-100-610-025-000-0000-000	General Supplies	\$ 8,831	\$ -	\$ 8,831	\$ 7,664	\$ 1,167
15-240-100-640-025-000-0000-000	Textbooks	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
15-240-100-800-025-000-0000-000	Other Objects	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
Total Bilingual Education - Instruction		\$ 327,430	\$ (5,000)	\$ 322,430	\$ 320,733	\$ 1,697
Total Instruction and At-Risk Programs		\$ 3,621,331	\$ (205,706)	\$ 3,415,625	\$ 3,306,551	\$ 109,074
Undistributed Expenditures - Health Services						
15-000-213-100-025-000-0000-000	Salaries	\$ 100,525	\$ -	\$ 100,525	\$ 100,525	\$ -
15-000-213-600-025-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undistributed Expenditures - Health Services		\$ 100,777	\$ -	\$ 100,777	\$ 100,525	\$ 252

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
15-000-218-104-025-000-0000-000 Salaries of Other Professional Staff	\$ 56,652	\$ -	\$ 56,652	\$ 56,652	\$ -
15-000-218-600-025-000-0000-000 Supplies and Materials	\$ 42	\$ -	\$ 42	\$ -	\$ 42
Total Undist. Expend. - Guidance Services	\$ 56,694	\$ -	\$ 56,694	\$ 56,652	\$ 42
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-025-000-0000-000 Supplies and Materials	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-025-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 293,206	\$ -	\$ 293,206	\$ 292,647	\$ 559
15-000-240-105-025-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ 52,100	\$ 103,376	\$ 103,352	\$ 24
15-000-240-590-025-000-0000-000 Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-000-240-600-025-000-0000-000 Supplies and Materials	\$ 4,626	\$ 7,125	\$ 11,751	\$ 10,236	\$ 1,515
15-000-240-800-025-000-0000-000 Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Undist. Expend. - Support Serv. - School Admin.	\$ 352,108	\$ 59,225	\$ 411,333	\$ 406,235	\$ 5,098
Undist. Expend. - Custodial Services					
15-000-262-100-025-000-0000-000 Salaries	\$ 54,337	\$ 2,818	\$ 57,155	\$ 57,155	\$ -
15-000-262-107-025-000-0000-000 Salaries of Non-instructional Aides	\$ 47,676	\$ -	\$ 47,676	\$ 42,494	\$ 5,182
15-000-262-610-025-000-0000-000 General Supplies	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services	\$ 102,013	\$ 2,818	\$ 104,831	\$ 99,649	\$ 5,182
Undist. Expend. - Security					
15-000-266-100-025-000-0000-000 Salaries	\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
15-000-266-600-025-000-0000-000 General Supplies	\$ 841	\$ -	\$ 841	\$ 727	\$ 114
Total Undist. Expend. - Security	\$ 54,903	\$ -	\$ 54,903	\$ 54,789	\$ 114
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 156,916	\$ 2,818	\$ 159,734	\$ 154,438	\$ 5,296
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-025-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 7,500	\$ (7,500)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 7,500	\$ (7,500)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-025-000-0000-000 Social Security Contributions	\$ 53,716	\$ -	\$ 53,716	\$ 52,621	\$ 1,095
15-000-291-249-025-000-0000-000 Other Retirement Contributions - Regular	\$ 68,591	\$ 14,573	\$ 83,164	\$ 83,164	\$ -
15-000-291-270-025-000-0000-000 Health Benefits	\$ 1,382,385	\$ 12,069	\$ 1,394,454	\$ 1,394,454	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,504,692	\$ 26,642	\$ 1,531,334	\$ 1,530,239	\$ 1,095
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,504,692	\$ 26,642	\$ 1,531,334	\$ 1,530,239	\$ 1,095
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,179,528	\$ 81,185	\$ 2,260,713	\$ 2,248,089	\$ 12,624
TOTAL CURRENT EXPENDITURES	\$ 5,800,859	\$ (124,521)	\$ 5,676,338	\$ 5,554,640	\$ 121,698
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,800,859	\$ (124,521)	\$ 5,676,338	\$ 5,554,640	\$ 121,698
Other Financing Sources:					
Operating Transfer In	\$ 5,800,859	\$ (124,521)	\$ 5,676,338	\$ 5,554,640	\$ 121,698
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,800,859	\$ (124,521)	\$ 5,676,338	\$ 5,554,640	\$ 121,698
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, 2021**

<u>School: No. 26</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-026-000-0000-000	Kindergarten - Salaries of Teachers	\$ 123,765	\$ (5,500)	\$ 118,265	\$ 118,065	\$ 200
15-120-100-101-026-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 878,714	\$ 6,000	\$ 884,714	\$ 827,205	\$ 57,509
15-130-100-101-026-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 603,222	\$ 6,525	\$ 609,747	\$ 569,282	\$ 40,465
15-130-100-101-026-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-190-100-106-026-000-0000-000	Other Salaries for Instruction	\$ 96,815	\$ 400	\$ 97,215	\$ 97,215	\$ -
15-190-100-610-026-000-0000-000	General Supplies	\$ 61,764	\$ 140	\$ 61,904	\$ 38,594	\$ 23,310
15-190-100-890-026-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,769,280	\$ 7,565	\$ 1,776,845	\$ 1,650,361	\$ 126,484
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-026-000-0000-000	Salaries of Teachers	\$ 100,152	\$ -	\$ 100,152	\$ 100,152	\$ -
15-204-100-106-026-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ -	\$ 52,229	\$ 51,968	\$ 261
15-204-100-610-026-000-0000-000	General Supplies	\$ 3,995	\$ -	\$ 3,995	\$ 897	\$ 3,098
Multiple Disabilities:						
15-212-100-101-026-000-0000-000	Salaries of Teachers	\$ 58,605	\$ -	\$ 58,605	\$ 58,312	\$ 293
15-212-100-610-026-000-0000-000	General Supplies	\$ 3,995	\$ -	\$ 3,995	\$ 838	\$ 3,157
Total Multiple Disabilities		\$ 62,600	\$ -	\$ 62,600	\$ 59,150	\$ 3,450
Resource Room/Resource Center:						
15-213-100-101-026-000-0000-000	Salaries of Teachers	\$ 534,343	\$ -	\$ 534,343	\$ 501,901	\$ 32,442
Total Resource Room/Resource Center		\$ 534,343	\$ -	\$ 534,343	\$ 501,901	\$ 32,442
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 753,319	\$ -	\$ 753,319	\$ 714,068	\$ 39,251
Bilingual Education - Instruction						
15-240-100-101-026-000-0000-000	Salaries of Teachers	\$ 155,320	\$ -	\$ 155,320	\$ 155,320	\$ -
Total Bilingual Education - Instruction		\$ 155,320	\$ -	\$ 155,320	\$ 155,320	\$ -
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-610-026-000-0000-000	Supplies and Materials	0	\$ -	0	0	\$ -
Total School-Spon. Cocurricular Actvts. - Inst.		\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction and At-Risk Programs		\$ 2,677,919	\$ 7,565	\$ 2,685,484	\$ 2,519,750	\$ 165,734
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-026-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,178	\$ (1,200)	\$ 7,978	\$ -	\$ 7,978
Total Undistributed Expend. - Attend. & Social Work		\$ 9,178	\$ (1,200)	\$ 7,978	\$ -	\$ 7,978
Undistributed Expenditures - Health Services						
15-000-213-100-026-000-0000-000	Salaries	\$ 100,125	\$ -	\$ 100,125	\$ 100,125	\$ -
Total Undistributed Expenditures - Health Services		\$ 100,125	\$ -	\$ 100,125	\$ 100,125	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-026-000-0000-000	Salaries of Other Professional Staff	\$ 102,867	\$ -	\$ 102,867	\$ 102,867	\$ -
Total Undist. Expend. - Guidance Services		\$ 102,867	\$ -	\$ 102,867	\$ 102,867	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-610-026-000-0000-000	Supplies and Materials	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Undist. Expend. - Support Serv. - School Admin.		\$ 841	\$ -	\$ 841	\$ -	\$ 841
Undist. Expend. - Custodial Services						
15-000-262-100-026-000-0000-000	Salaries	\$ 32,482	\$ -	\$ 32,482	\$ 32,172	\$ 310
15-000-262-107-026-000-0000-000	Salaries of Non-instructional Aides	\$ 16,380	\$ 355	\$ 16,735	\$ 16,688	\$ 48
15-000-262-610-026-000-0000-000	General Supplies	\$ 336	\$ -	\$ 336	\$ -	\$ 336
Total Undist. Expend. - Custodial Services		\$ 49,198	\$ 355	\$ 49,553	\$ 48,860	\$ 693
Undist. Expend. - Security						
15-000-266-100-026-000-0000-000	Salaries	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Security		\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 101,810	\$ 355	\$ 102,165	\$ 101,472	\$ 693
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-026-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 26</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS						
15-000-291-220-026-000-0000-000	Social Security Contributions	\$ 38,543	\$ -	\$ 38,543	\$ 38,399	\$ 144
15-000-291-249-026-000-0000-000	Other Retirement Contributions - Regular	\$ 61,329	\$ 9,198	\$ 70,527	\$ 70,527	\$ -
15-000-291-270-026-000-0000-000	Health Benefits	\$ 916,237	\$ 12,278	\$ 928,515	\$ 928,515	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,016,109</u>	<u>\$ 21,476</u>	<u>\$ 1,037,585</u>	<u>\$ 1,037,441</u>	<u>\$ 144</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
		<u>\$ 1,016,109</u>	<u>\$ 21,476</u>	<u>\$ 1,037,585</u>	<u>\$ 1,037,441</u>	<u>\$ 144</u>
Undistributed Expenditures - Food Services						
		0	\$ -	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 1,665,906</u>	<u>\$ 20,632</u>	<u>\$ 1,686,538</u>	<u>\$ 1,663,468</u>	<u>\$ 23,070</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 4,343,825</u>	<u>\$ 28,197</u>	<u>\$ 4,372,022</u>	<u>\$ 4,183,218</u>	<u>\$ 188,804</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 4,343,825</u>	<u>\$ 28,197</u>	<u>\$ 4,372,022</u>	<u>\$ 4,183,218</u>	<u>\$ 188,804</u>
Other Financing Sources:						
Operating Transfer In		\$ 4,343,825	\$ 28,197	\$ 4,372,022	\$ 4,183,218	\$ 188,804
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 4,343,825</u>	<u>\$ 28,197</u>	<u>\$ 4,372,022</u>	<u>\$ 4,183,218</u>	<u>\$ 188,804</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, 2021**

<u>School: No. 27</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-027-000-0000-000	Kindergarten - Salaries of Teachers	\$ 365,230	\$ -	\$ 365,230	\$ 365,230	\$ -
15-120-100-101-027-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,205,837	\$ (73,900)	\$ 2,131,937	\$ 2,077,312	\$ 54,625
15-120-100-101-027-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-027-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 345,942	\$ 460	\$ 346,402	\$ 330,997	\$ 15,405
15-190-100-106-027-000-0000-000	Other Salaries for Instruction	\$ 207,124	\$ 900	\$ 208,024	\$ 208,024	\$ -
15-190-100-320-027-000-0000-000	Purchased Professional-Educational Services	0	\$ -	0	0	\$ -
15-190-100-500-027-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,000	\$ -	\$ 6,000	\$ 5,991	\$ 9
15-190-100-610-027-000-0000-000	General Supplies	\$ 31,026	\$ 711	\$ 31,737	\$ 28,389	\$ 3,348
15-190-100-800-027-000-0000-000	Other Objects	\$ 3,954	\$ (3,954)	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 3,169,113	\$ (75,783)	\$ 3,093,330	\$ 3,015,943	\$ 77,387
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-027-000-0000-000	Salaries of Teachers	\$ 177,315	\$ 8,000	\$ 185,315	\$ 185,315	\$ -
15-204-100-106-027-000-0000-000	Other Salaries for Instruction	0	\$ -	0	\$ -	\$ -
15-204-100-610-027-000-0000-000	General Supplies	\$ 4,083	\$ -	\$ 4,083	\$ 3,714	\$ 369
Total Learning and/or Language Disabilities		\$ 181,398	\$ 8,000	\$ 189,398	\$ 189,029	\$ 369
Resource Room/Resource Center:						
15-213-100-101-027-000-0000-000	Salaries of Teachers	\$ 515,470	\$ (163,500)	\$ 351,970	\$ 307,607	\$ 44,363
15-213-100-610-027-000-0000-000	General Supplies	\$ 6,623	\$ -	\$ 6,623	\$ 6,425	\$ 198
Total Resource Room/Resource Center		\$ 522,093	\$ (163,500)	\$ 358,593	\$ 314,032	\$ 44,561
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 703,491	\$ (155,500)	\$ 547,991	\$ 503,061	\$ 44,930
Bilingual Education - Instruction						
15-240-100-101-027-000-0000-000	Salaries of Teachers	\$ 249,593	\$ -	\$ 249,593	\$ 249,593	\$ -
15-240-100-610-027-000-0000-000	General Supplies	\$ 10,068	\$ (4,930)	\$ 5,138	\$ 4,917	\$ 221
Total Bilingual Education - Instruction		\$ 259,661	\$ (4,930)	\$ 254,731	\$ 254,510	\$ 221
Total Instruction and At-Risk Programs		\$ 4,132,265	\$ (236,213)	\$ 3,896,052	\$ 3,773,514	\$ 122,538
Undistributed Expenditures - Health Services						
15-000-213-100-027-000-0000-000	Salaries	\$ 93,147	\$ -	\$ 93,147	\$ 93,147	\$ -
15-000-213-600-027-000-0000-000	Supplies and Materials	\$ 210	\$ -	\$ 210	\$ -	\$ 210
Total Undistributed Expenditures - Health Services		\$ 93,357	\$ -	\$ 93,357	\$ 93,147	\$ 210
Undist. Expend. - Guidance Services						
15-000-218-104-027-000-0000-000	Salaries of Other Professional Staff	\$ 197,287	\$ (48,500)	\$ 148,787	\$ 147,983	\$ 804
15-000-218-600-027-000-0000-000	Supplies and Materials	\$ 210	\$ -	\$ 210	\$ -	\$ 210
Total Undist. Expend. - Guidance Services		\$ 197,497	\$ (48,500)	\$ 148,997	\$ 147,983	\$ 1,014
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-027-000-0000-000	Salaries	\$ 60,600	\$ (60,000)	\$ 600	\$ -	\$ 600
15-000-222-600-027-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 420	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 61,020	\$ (60,000)	\$ 1,020	\$ 420	\$ 600
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-027-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 246,596	\$ -	\$ 246,596	\$ 245,451	\$ 1,145
15-000-240-105-027-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 113,824	\$ -	\$ 113,824	\$ 113,599	\$ 225
15-000-240-590-027-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ (500)	\$ -	\$ -	\$ -
15-000-240-600-027-000-0000-000	Supplies and Materials	\$ 5,467	\$ -	\$ 5,467	\$ 5,049	\$ 418
Total Undist. Expend. - Support Serv. - School Admin.		\$ 366,387	\$ (500)	\$ 365,887	\$ 364,099	\$ 1,788
Undist. Expend. - Custodial Services						
15-000-262-100-027-000-0000-000	Salaries	\$ 66,615	\$ -	\$ 66,615	\$ 65,995	\$ 620
15-000-262-107-027-000-0000-000	Salaries of Non-instructional Aides	\$ 72,692	\$ 6,057	\$ 78,749	\$ 78,749	\$ -
15-000-262-610-027-000-0000-000	General Supplies	\$ 210	\$ -	\$ 210	\$ -	\$ 210
Total Undist. Expend. - Custodial Services		\$ 139,517	\$ 6,057	\$ 145,574	\$ 144,744	\$ 830
Undist. Expend. - Security						
15-000-266-100-027-000-0000-000	Salaries	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Security		\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 192,129	\$ 6,057	\$ 198,186	\$ 197,356	\$ 830
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-027-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,190	\$ (6,190)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 6,190	\$ (6,190)	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 27</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS						
15-000-291-220-027-000-0000-000	Social Security Contributions	\$ 66,602	\$ -	\$ 66,602	\$ 63,521	\$ 3,081
15-000-291-249-027-000-0000-000	Other Retirement Contributions - Regular	\$ 100,144	\$ 12,134	\$ 112,278	\$ 112,278	\$ -
15-000-291-270-027-000-0000-000	Health Benefits	\$ 1,475,998	\$ 12,343	\$ 1,488,341	\$ 1,488,341	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,642,744</u>	<u>\$ 24,477</u>	<u>\$ 1,667,221</u>	<u>\$ 1,664,140</u>	<u>\$ 3,081</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 1,642,744</u>	<u>\$ 24,477</u>	<u>\$ 1,667,221</u>	<u>\$ 1,664,140</u>	<u>\$ 3,081</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 2,559,324</u>	<u>\$ (84,656)</u>	<u>\$ 2,474,668</u>	<u>\$ 2,467,146</u>	<u>\$ 7,523</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 6,691,589</u>	<u>\$ (320,869)</u>	<u>\$ 6,370,720</u>	<u>\$ 6,240,659</u>	<u>\$ 130,061</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-120-100-730-027-000-0000-000	Grades 1-5	\$ 22,740	\$ 15,704	\$ 38,444	\$ 38,444	\$ -
Total Equipment		<u>\$ 22,740</u>	<u>\$ 15,704</u>	<u>\$ 38,444</u>	<u>\$ 38,444</u>	<u>\$ -</u>
TOTAL CAPITAL OUTLAY		<u>\$ 22,740</u>	<u>\$ 15,704</u>	<u>\$ 38,444</u>	<u>\$ 38,444</u>	<u>\$ -</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 6,714,329</u>	<u>\$ (305,165)</u>	<u>\$ 6,409,164</u>	<u>\$ 6,279,103</u>	<u>\$ 130,061</u>
Other Financing Sources:						
Operating Transfer In		\$ 6,714,329	\$ (305,165)	\$ 6,409,164	\$ 6,279,103	\$ 130,061
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 6,714,329</u>	<u>\$ (305,165)</u>	<u>\$ 6,409,164</u>	<u>\$ 6,279,103</u>	<u>\$ 130,061</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, 2021**

<u>School: No. 28</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-028-000-0000-000	Kindergarten - Salaries of Teachers	\$ 180,070	\$ -	\$ 180,070	\$ 177,922	\$ 2,148
15-120-100-101-028-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,252,805	\$ 70,518	\$ 1,323,323	\$ 1,245,025	\$ 78,297
15-120-100-101-028-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-028-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 586,287	\$ 19,393	\$ 605,680	\$ 605,680	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 108,132	\$ 3,611	\$ 111,743	\$ 111,743	\$ -
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	\$ 23,089	\$ 8,342	\$ 31,431	\$ 18,335	\$ 13,096
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,152,883	\$ 101,863	\$ 2,254,746	\$ 2,158,705	\$ 96,041
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-101-028-000-0000-000	Salaries of Teachers	\$ 65,105	\$ -	\$ 65,105	\$ 65,105	\$ -
15-201-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ -	\$ 52,229	\$ 52,229	\$ -
15-201-100-610-028-000-0000-000	General Supplies	\$ 1,135	\$ -	\$ 1,135	\$ 1,135	\$ -
Total Cognitive - Mild		\$ 118,469	\$ -	\$ 118,469	\$ 118,469	\$ -
Learning and/or Language Disabilities:						
15-204-100-101-028-000-0000-000	Salaries of Teachers	\$ 178,315	\$ 58,105	\$ 236,420	\$ 236,420	\$ -
15-204-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 128,951	\$ 49,000	\$ 177,951	\$ 177,385	\$ 566
15-204-100-610-028-000-0000-000	General Supplies	\$ 3,103	\$ -	\$ 3,103	\$ 3,103	\$ -
Total Learning and/or Language Disabilities		\$ 310,369	\$ 107,105	\$ 417,474	\$ 416,908	\$ 566
Resource Room/Resource Center:						
15-213-100-101-028-000-0000-000	Salaries of Teachers	\$ 197,221	\$ -	\$ 197,221	\$ 196,521	\$ 700
15-213-100-610-028-000-0000-000	General Supplies	\$ 605	\$ -	\$ 605	\$ 135	\$ 470
Total Resource Room/Resource Center		\$ 197,826	\$ -	\$ 197,826	\$ 196,656	\$ 1,170
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 626,664	\$ 107,105	\$ 733,769	\$ 732,034	\$ 1,735

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Bilingual Education - Instruction					
15-240-100-101-028-000-0000-000 Salaries of Teachers	\$ 101,633	\$ (42,500)	\$ 59,133	\$ 50,816	\$ 8,317
15-240-100-610-028-000-0000-000 General Supplies	\$ 2,573	\$ -	\$ 2,573	\$ 2,395	\$ 178
Total Bilingual Education - Instruction	\$ 104,206	\$ (42,500)	\$ 61,706	\$ 53,211	\$ 8,495
Before/After School Programs - Instruction					
15-421-100-101-028-053-0000-000 Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-421-100-106-028-061-0000-000 Other Salaries for Instruction	\$ 2,250	\$ -	\$ 2,250	\$ -	\$ 2,250
15-421-100-178-053-000-0000-000 Salaries of Teacher Tutors	0	\$ -	0	0	\$ -
Total Before/After School Programs - Instruction	\$ 6,250	\$ -	\$ 6,250	\$ -	\$ 6,250
Total Before/After School Programs	\$ 6,250	\$ -	\$ 6,250	\$ -	\$ 6,250
Total Instruction and At-Risk Programs	\$ 2,890,003	\$ 166,468	\$ 3,056,471	\$ 2,943,950	\$ 112,521
Undistributed Expenditures - Health Services					
15-000-213-100-028-000-0000-000 Salaries	\$ 98,667	\$ -	\$ 98,667	\$ 98,667	\$ -
15-000-213-600-028-000-0000-000 Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 190	\$ 230
Total Undistributed Expenditures - Health Services	\$ 99,087	\$ -	\$ 99,087	\$ 98,857	\$ 230
Undist. Expend. - Guidance Services					
15-000-218-104-028-000-0000-000 Salaries of Other Professional Staff	\$ 78,934	\$ (19,000)	\$ 59,934	\$ 59,200	\$ 734
15-000-218-600-028-000-0000-000 Supplies and Materials	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Undist. Expend. - Guidance Services	\$ 79,354	\$ (19,000)	\$ 60,354	\$ 59,200	\$ 1,154
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-028-000-0000-000 Salaries	0	\$ -	0	\$ -	\$ -
15-000-222-600-028-000-0000-000 Supplies and Materials	\$ 2,943	\$ -	\$ 2,943	\$ 2,943	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 2,943	\$ -	\$ 2,943	\$ 2,943	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-028-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 248,075	\$ -	\$ 248,075	\$ 246,911	\$ 1,164
15-000-240-105-028-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 102,552	\$ -	\$ 102,552	\$ 102,552	\$ -
15-000-240-590-028-000-0000-000 Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-000-240-600-028-000-0000-000 Supplies and Materials	\$ 8,831	\$ -	\$ 8,831	\$ 4,529	\$ 4,302
15-000-240-800-028-000-0000-000 Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Support Serv. - School Admin.	\$ 360,458	\$ -	\$ 360,458	\$ 353,992	\$ 6,466
Undist. Expend. - Custodial Services					
15-000-262-100-028-000-0000-000 Salaries	\$ 65,698	\$ (7,100)	\$ 58,598	\$ 43,249	\$ 15,349
15-000-262-107-028-000-0000-000 Salaries of Non-instructional Aides	\$ 31,742	\$ -	\$ 31,742	\$ 25,355	\$ 6,387
15-000-262-610-028-000-0000-000 General Supplies	\$ 420	\$ -	\$ 420	\$ 420	\$ -
Total Undist. Expend. - Custodial Services	\$ 97,860	\$ (7,100)	\$ 90,760	\$ 69,025	\$ 21,735
Undist. Expend. - Security					
15-000-266-100-028-000-0000-000 Salaries	\$ 89,042	\$ -	\$ 89,042	\$ 89,042	\$ -
Total Undist. Expend. - Security	\$ 89,042	\$ -	\$ 89,042	\$ 89,042	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 186,902	\$ (7,100)	\$ 179,802	\$ 158,067	\$ 21,735
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-028-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 12,000	\$ (8,000)	\$ 4,000	\$ -	\$ 4,000
Total Undist. Expend. - Student Transportation Serv.	\$ 12,000	\$ (8,000)	\$ 4,000	\$ -	\$ 4,000
UNALLOCATED BENEFITS					
15-000-291-220-028-000-0000-000 Social Security Contributions	\$ 57,371	\$ 2,893	\$ 60,264	\$ 60,243	\$ 21
15-000-291-249-028-000-0000-000 Other Retirement Contributions - Regular	\$ 53,440	\$ 13,086	\$ 66,526	\$ 66,526	\$ -
15-000-291-270-028-000-0000-000 Health Benefits	\$ 1,119,163	\$ 16,825	\$ 1,135,988	\$ 1,135,988	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,229,974	\$ 32,803	\$ 1,262,777	\$ 1,262,756	\$ 21
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,229,974	\$ 32,803	\$ 1,262,777	\$ 1,262,756	\$ 21
Undistributed Expenditures - Food Services					
0 Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,970,718	\$ (1,297)	\$ 1,969,421	\$ 1,935,816	\$ 33,606
TOTAL CURRENT EXPENDITURES	\$ 4,860,721	\$ 165,172	\$ 5,025,893	\$ 4,879,766	\$ 146,127
TOTAL SCHOOL BASED EXPENDITURES	\$ 4,860,721	\$ 165,172	\$ 5,025,893	\$ 4,879,766	\$ 146,127
Other Financing Sources:					
Operating Transfer In	\$ 4,860,721	\$ 165,172	\$ 5,025,893	\$ 4,879,766	\$ 146,127
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 4,860,721	\$ 165,172	\$ 5,025,893	\$ 4,879,766	\$ 146,127
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, 2021**

<u>School: No. 29</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-029-000-0000-000	Kindergarten - Salaries of Teachers	\$ 211,295	\$ 2,365	\$ 213,660	\$ 213,660	\$ -
15-120-100-101-029-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 901,606	\$ -	\$ 901,606	\$ 898,491	\$ 3,115
Regular Programs - Undistributed Instruction						
15-190-100-106-029-000-0000-000	Other Salaries for Instruction	\$ 108,692	\$ 250	\$ 108,942	\$ 80,383	\$ 28,559
15-190-100-320-029-000-0000-000	Purchased Professional-Educational Services	\$ 3,519	\$ -	\$ 3,519	\$ 2,774	\$ 745
15-190-100-610-029-000-0000-000	General Supplies	\$ 22,661	\$ 140	\$ 22,801	\$ 21,366	\$ 1,435
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,247,773	\$ 2,755	\$ 1,250,528	\$ 1,216,673	\$ 33,854
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-029-000-0000-000	Salaries of Teachers	\$ 98,047	\$ -	\$ 98,047	\$ 98,047	\$ -
15-204-100-106-029-000-0000-000	Other Salaries for Instruction	\$ 44,770	\$ 750	\$ 45,520	\$ 45,520	\$ -
Total Learning and/or Language Disabilities		\$ 142,817	\$ 750	\$ 143,567	\$ 143,567	\$ -
Resource Room/Resource Center:						
15-213-100-101-029-000-0000-000	Salaries of Teachers	\$ 256,839	\$ -	\$ 256,839	\$ 256,839	\$ -
Total Resource Room/Resource Center		\$ 256,839	\$ -	\$ 256,839	\$ 256,839	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 399,656	\$ 750	\$ 400,406	\$ 400,406	\$ -
Bilingual Education - Instruction						
15-240-100-101-029-000-0000-000	Salaries of Teachers	\$ 163,438	\$ -	\$ 163,438	\$ 163,438	\$ -
Total Bilingual Education - Instruction		\$ 163,438	\$ -	\$ 163,438	\$ 163,438	\$ -
Total Instruction and At-Risk Programs		\$ 1,810,867	\$ 3,505	\$ 1,814,372	\$ 1,780,517	\$ 33,854
Undistributed Expenditures - Health Services						
15-000-213-100-029-000-0000-000	Salaries	\$ 96,247	\$ -	\$ 96,247	\$ 96,247	\$ -
Total Undistributed Expenditures - Health Services		\$ 96,247	\$ -	\$ 96,247	\$ 96,247	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-029-000-0000-000	Salaries of Other Professional Staff	\$ 51,119	\$ -	\$ 51,119	\$ 51,119	\$ 0
Total Undist. Expend. - Guidance Services		\$ 51,119	\$ -	\$ 51,119	\$ 51,119	\$ 0
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	0	\$ -	0	\$ -	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-029-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
TOTAL		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 29</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-029-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 125,689	\$ 56,137	\$ 181,826	\$ 181,826	\$ -
15-000-240-105-029-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 176,965	\$ 56,137	\$ 233,102	\$ 233,102	\$ -
Undist. Expend. - Custodial Services					
15-000-262-100-029-000-0000-000 Salaries	\$ 64,322	\$ -	\$ 64,322	\$ 30,833	\$ 33,490
15-000-262-107-029-000-0000-000 Salaries of Non-instructional Aides	\$ 47,676	\$ -	\$ 47,676	\$ 33,133	\$ 14,543
Total Undist. Expend. - Custodial Services	\$ 111,998	\$ -	\$ 111,998	\$ 63,966	\$ 48,032
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 111,998	\$ -	\$ 111,998	\$ 63,966	\$ 48,032
UNALLOCATED BENEFITS					
15-000-291-220-029-000-0000-000 Social Security Contributions	\$ 34,049	\$ -	\$ 34,049	\$ 28,532	\$ 5,517
15-000-291-249-029-000-0000-000 Other Retirement Contributions - Regular	\$ 37,768	\$ 9,400	\$ 47,168	\$ 47,168	\$ -
15-000-291-270-029-000-0000-000 Health Benefits	\$ 670,922	\$ 16,127	\$ 687,049	\$ 687,049	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 742,739	\$ 25,527	\$ 768,266	\$ 762,748	\$ 5,517
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 742,739	\$ 25,527	\$ 768,266	\$ 762,748	\$ 5,517
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,191,068	\$ 81,664	\$ 1,272,732	\$ 1,217,182	\$ 55,550
TOTAL CURRENT EXPENDITURES	\$ 3,001,935	\$ 85,168	\$ 3,087,103	\$ 2,997,699	\$ 89,404
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-029-000-0000-000 Grades 1-5	\$ -	\$ 25,000	\$ 25,000	\$ 24,999	\$ 1
Total Equipment	\$ -	\$ 25,000	\$ 25,000	\$ 24,999	\$ 1
TOTAL CAPITAL OUTLAY	\$ -	\$ 25,000	\$ 25,000	\$ 24,999	\$ 1
TOTAL SCHOOL BASED EXPENDITURES	\$ 3,001,935	\$ 110,168	\$ 3,112,103	\$ 3,022,698	\$ 89,405
Other Financing Sources:					
Operating Transfer In	\$ 3,001,935	\$ 110,168	\$ 3,112,103	\$ 3,022,698	\$ 89,405
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 3,001,935	\$ 110,168	\$ 3,112,103	\$ 3,022,698	\$ 89,405
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, 2021**

<u>School: No. 30 MLK</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-030-000-0000-000	Kindergarten - Salaries of Teachers	\$ 306,586	\$ -	\$ 306,586	\$ 306,076	\$ 510
15-120-100-101-030-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,311,663	\$ 6,525	\$ 1,318,188	\$ 1,277,144	\$ 41,044
15-130-100-101-030-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,222,677	\$ (38,861)	\$ 1,183,816	\$ 1,183,816	\$ -
15-130-100-101-030-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction						
15-190-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 197,315	\$ 900	\$ 198,215	\$ 198,215	\$ -
15-190-100-320-030-000-0000-000	Purchased Professional-Educational Services	\$ 17,240	\$ (17,240)	\$ -	\$ -	\$ -
15-190-100-340-030-000-0000-000	Purchased Technical Services	\$ 400	\$ -	\$ 400	\$ -	\$ 400
15-190-100-610-030-000-0000-000	General Supplies	\$ 39,125	\$ -	\$ 39,125	\$ 34,291	\$ 4,834
15-190-100-800-030-000-0000-000	Other Objects	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 3,106,006	\$ (48,676)	\$ 3,057,330	\$ 2,999,542	\$ 57,789
SPECIAL EDUCATION - INSTRUCTION						
Behavioral Disabilities:						
15-209-100-101-030-000-0000-000	Salaries of Teachers	\$ 227,420	\$ 72,350	\$ 299,770	\$ 299,737	\$ 33
15-209-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 427,490	\$ 3,075	\$ 430,565	\$ 423,053	\$ 7,512
15-209-100-610-030-000-0000-000	General Supplies	\$ 7,191	\$ -	\$ 7,191	\$ 3,846	\$ 3,345
15-209-100-800-030-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Behavioral Disabilities		\$ 663,101	\$ 75,425	\$ 738,526	\$ 726,636	\$ 11,890
Resource Room/Resource Center:						
15-213-100-101-030-000-0000-000	Salaries of Teachers	\$ 660,398	\$ -	\$ 660,398	\$ 660,398	\$ -
15-213-100-610-030-000-0000-000	General Supplies	\$ 3,974	\$ -	\$ 3,974	\$ 2,206	\$ 1,768
15-213-100-800-030-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Resource Room/Resource Center		\$ 665,372	\$ -	\$ 665,372	\$ 662,604	\$ 2,768
Autism:						
15-214-100-101-030-000-0000-000	Salaries of Teachers	\$ 544,090	\$ 2,590	\$ 546,680	\$ 529,097	\$ 17,583
15-214-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 358,168	\$ 120	\$ 358,288	\$ 341,303	\$ 16,985
15-214-100-610-030-000-0000-000	General Supplies	\$ 7,065	\$ -	\$ 7,065	\$ 2,315	\$ 4,750
15-214-100-800-030-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Autism		\$ 910,323	\$ 2,710	\$ 913,033	\$ 872,715	\$ 40,318
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 2,238,796	\$ 78,135	\$ 2,316,931	\$ 2,261,955	\$ 54,976
Bilingual Education - Instruction						
15-240-100-101-030-000-0000-000	Salaries of Teachers	\$ 139,410	\$ -	\$ 139,410	\$ 61,354	\$ 78,056
15-240-100-610-030-000-0000-000	General Supplies	0	\$ -	0	\$ -	\$ -
Total Bilingual Education - Instruction		\$ 139,410	\$ -	\$ 139,410	\$ 61,354	\$ 78,056
Total Instruction and At-Risk Programs		\$ 5,484,212	\$ 29,459	\$ 5,513,671	\$ 5,322,850	\$ 190,821
Undistributed Expend. - Attend. & Social Work						
15-000-211-600-030-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undistributed Expend. - Attend. & Social Work		\$ 252	\$ -	\$ 252	\$ -	\$ 252

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 30 MLK</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-100-030-000-000-000 Salaries	\$ 59,605	\$ 142,085	\$ 201,690	\$ 154,893	\$ 46,797
15-000-213-600-030-000-000-000 Supplies and Materials	\$ 252	\$ -	\$ 252	-	\$ 252
Total Undistributed Expenditures - Health Services	\$ 59,857	\$ 142,085	\$ 201,942	\$ 154,893	\$ 47,049
Undist. Expend. - Guidance Services					
15-000-218-104-030-000-000-000 Salaries of Other Professional Staff	\$ 392,689	\$ (62,180)	\$ 330,509	\$ 330,509	\$ -
15-000-218-600-030-000-000-000 Supplies and Materials	\$ 588	\$ -	\$ 588	-	\$ 588
Total Undist. Expend. - Guidance Services	\$ 393,277	\$ (62,180)	\$ 331,097	\$ 330,509	\$ 588
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-030-000-000-000 Salaries of Supervisor of Instruction	\$ 22,305	\$ -	\$ 22,305	\$ 22,035	\$ 270
15-000-221-110-030-000-000-000 Other Salaries	\$ 63,384	\$ (63,384)	\$ -	-	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 85,689	\$ (63,384)	\$ 22,305	\$ 22,035	\$ 270
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-030-000-000-000 Salaries	0	\$ -	0	-	\$ -
15-000-222-600-030-000-000-000 Supplies and Materials	\$ 672	\$ -	\$ 672	-	\$ 672
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 672	\$ -	\$ 672	\$ -	\$ 672
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-030-000-000-000 Supplies and Materials	0	\$ -	0	-	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-030-000-000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 101,574	\$ 184,396	\$ 285,970	\$ 285,970	\$ 0
15-000-240-105-030-000-000-000 Salaries of Secretarial and Clerical Assistants	\$ 103,352	\$ 400	\$ 103,752	\$ 103,752	\$ -
15-000-240-600-030-000-000-000 Supplies and Materials	\$ 5,046	\$ 17,240	\$ 22,286	\$ 4,592	\$ 17,694
15-000-240-800-030-000-000-000 Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ 801	\$ 199
Total Undist. Expend. - Support Serv. - School Admin.	\$ 210,972	\$ 202,036	\$ 413,008	\$ 395,115	\$ 17,893
Undist. Expend. - Custodial Services					
15-000-262-100-030-000-000-000 Salaries	\$ 58,869	\$ 4,726	\$ 63,595	\$ 63,595	\$ -
15-000-262-107-030-000-000-000 Salaries of Non-instructional Aides	\$ 39,486	\$ -	\$ 39,486	\$ 34,470	\$ 5,016
15-000-262-610-030-000-000-000 General Supplies	\$ 504	\$ -	\$ 504	\$ 500	\$ 4
Total Undist. Expend. - Custodial Services	\$ 98,859	\$ 4,726	\$ 103,585	\$ 98,565	\$ 5,020
Undist. Expend. - Security					
15-000-266-100-030-000-000-000 Salaries	\$ 109,074	\$ -	\$ 109,074	\$ 109,074	\$ -
Total Undist. Expend. - Security	\$ 109,074	\$ -	\$ 109,074	\$ 109,074	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 207,933	\$ 4,726	\$ 212,659	\$ 207,639	\$ 5,020
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-030-000-000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ -	\$ 6,000	-	\$ 6,000
Total Undist. Expend. - Student Transportation Serv.	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
UNALLOCATED BENEFITS					
15-000-291-220-030-000-000-000 Social Security Contributions	\$ 125,053	\$ -	\$ 125,053	\$ 114,954	\$ 10,099
15-000-291-249-030-000-000-000 Other Retirement Contributions - Regular	\$ 63,609	\$ 18,342	\$ 81,951	\$ 81,951	\$ -
15-000-291-270-030-000-000-000 Health Benefits	\$ 2,262,642	\$ 21,956	\$ 2,284,598	\$ 2,284,598	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 2,451,304	\$ 40,298	\$ 2,491,602	\$ 2,481,503	\$ 10,099
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 2,451,304	\$ 40,298	\$ 2,491,602	\$ 2,481,503	\$ 10,099
	0	\$ -	0	-	\$ -
	0	\$ -	0	-	\$ -
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	-	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,415,956	\$ 263,581	\$ 3,679,537	\$ 3,591,694	\$ 87,843
TOTAL CURRENT EXPENDITURES	\$ 8,900,168	\$ 293,041	\$ 9,193,209	\$ 8,914,544	\$ 278,665
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-030-000-000-000 Grades 1-5	0	\$ -	0	-	\$ -
Total Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES	\$ 8,900,168	\$ 293,041	\$ 9,193,209	\$ 8,914,544	\$ 278,665
Other Financing Sources:					
Operating Transfer In	\$ 8,900,168	\$ 293,041	\$ 9,193,209	\$ 8,914,544	\$ 278,665
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 8,900,168	\$ 293,041	\$ 9,193,209	\$ 8,914,544	\$ 278,665
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, 2021

<u>School: No. 33 EWK</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-033-000-0000-000	Kindergarten - Salaries of Teachers	\$ 239,377	\$ -	\$ 239,377	\$ 239,377	\$ -
15-120-100-101-033-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,092,033	\$ (17,683)	\$ 1,074,351	\$ 1,020,977	\$ 53,374
Regular Programs - Undistributed Instruction		0	\$ -	0	0	\$ -
15-190-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 126,060	\$ 100	\$ 126,160	\$ 101,557	\$ 24,603
15-190-100-610-033-000-0000-000	General Supplies	\$ 20,553	\$ -	\$ 20,553	\$ 10,934	\$ 9,619
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,478,023	\$ (17,583)	\$ 1,460,441	\$ 1,372,845	\$ 87,596
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Moderate:						
15-202-100-101-033-000-0000-000	Salaries of Teachers	\$ 74,458	\$ -	\$ 74,458	\$ 14,892	\$ 59,566
15-202-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 32,635	\$ -	\$ 32,635	\$ 32,635	\$ -
15-202-100-610-033-000-0000-000	General Supplies	\$ 3,007	\$ -	\$ 3,007	\$ 1,500	\$ 1,507
Total Cognitive - Moderate		\$ 110,100	\$ -	\$ 110,100	\$ 49,027	\$ 61,073
Multiple Disabilities:						
15-212-100-101-033-000-0000-000	Salaries of Teachers	\$ 162,472	\$ -	\$ 162,472	\$ 162,472	\$ -
15-212-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 94,203	\$ -	\$ 94,203	\$ 93,759	\$ 444
15-212-100-610-033-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
Total Multiple Disabilities		\$ 256,675	\$ -	\$ 256,675	\$ 256,231	\$ 444
Resource Room/Resource Center:						
15-213-100-101-033-000-0000-000	Salaries of Teachers	\$ 168,038	\$ (40,828)	\$ 127,210	\$ 127,210	\$ -
Total Resource Room/Resource Center		\$ 168,038	\$ (40,828)	\$ 127,210	\$ 127,210	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 534,813	\$ (40,828)	\$ 493,985	\$ 432,467	\$ 61,518
Bilingual Education - Instruction						
15-240-100-101-033-000-0000-000	Salaries of Teachers	\$ 139,910	\$ -	\$ 139,910	\$ 139,501	\$ 409
15-240-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 54,269	\$ -	\$ 54,269	\$ 54,269	\$ -
15-240-100-610-033-000-0000-000	General Supplies	\$ 3,007	\$ -	\$ 3,007	\$ 2,000	\$ 1,007
Total Bilingual Education - Instruction		\$ 197,186	\$ -	\$ 197,186	\$ 195,770	\$ 1,416
Total Instruction and At-Risk Programs		\$ 2,210,022	\$ (58,411)	\$ 2,151,612	\$ 2,001,082	\$ 150,530
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-033-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,178	\$ 487	\$ 9,665	\$ 9,098	\$ 567
Total Undistributed Expend. - Attend. & Social Work		\$ 9,178	\$ 487	\$ 9,665	\$ 9,098	\$ 567
Undistributed Expenditures - Health Services						
15-000-213-100-033-000-0000-000	Salaries	\$ 63,105	\$ -	\$ 63,105	\$ 63,105	\$ -
Total Undistributed Expenditures - Health Services		\$ 63,105	\$ -	\$ 63,105	\$ 63,105	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-033-000-0000-000	Salaries of Other Professional Staff	\$ 52,121	\$ 515	\$ 52,636	\$ 52,631	\$ 5
Total Undist. Expend. - Guidance Services		\$ 52,121	\$ 515	\$ 52,636	\$ 52,631	\$ 5

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 33 EWK</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-033-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 252,926	\$ (35,774)	\$ 217,152	\$ 217,152	\$ -
15-000-240-105-033-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 52,076	\$ 400	\$ 52,476	\$ 52,476	\$ -
15-000-240-600-033-000-0000-000	Supplies and Materials	\$ 3,007	\$ -	\$ 3,007	\$ 1,328	\$ 1,679
Total Undist. Expend. - Support Serv. - School Admin.		\$ 308,009	\$ (35,374)	\$ 272,635	\$ 270,956	\$ 1,679
Undist. Expend. - Custodial Services						
15-000-262-100-033-000-0000-000	Salaries	\$ 57,273	\$ 4,772	\$ 62,045	\$ 62,045	\$ -
15-000-262-107-033-000-0000-000	Salaries of Non-instructional Aides	\$ 48,122	\$ 3,204	\$ 51,326	\$ 51,326	\$ -
Total Undist. Expend. - Custodial Services		\$ 105,395	\$ 7,976	\$ 113,371	\$ 113,371	\$ -
Undist. Expend. - Security						
15-000-266-100-033-000-0000-000	Salaries	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Security		\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
		\$ 158,007	\$ 7,976	\$ 165,983	\$ 165,983	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-033-000-0000-000	Social Security Contributions	\$ 50,772	\$ -	\$ 50,772	\$ 48,526	\$ 2,246
15-000-291-249-033-000-0000-000	Other Retirement Contributions - Regular	\$ 35,940	\$ 9,435	\$ 45,375	\$ 45,375	\$ -
15-000-291-270-033-000-0000-000	Health Benefits	\$ 973,656	\$ 2,701	\$ 976,357	\$ 976,357	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,060,368	\$ 12,136	\$ 1,072,504	\$ 1,070,258	\$ 2,246
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,060,368	\$ 12,136	\$ 1,072,504	\$ 1,070,258	\$ 2,246
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,650,788	\$ (14,260)	\$ 1,636,528	\$ 1,632,031	\$ 4,497
TOTAL CURRENT EXPENDITURES		\$ 3,860,810	\$ (72,671)	\$ 3,788,139	\$ 3,633,113	\$ 155,026
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 3,860,810	\$ (72,671)	\$ 3,788,139	\$ 3,633,113	\$ 155,026
Other Financing Sources:						
Operating Transfer In		\$ 3,860,810	\$ (72,671)	\$ 3,788,139	\$ 3,633,113	\$ 155,026
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,860,810	\$ (72,671)	\$ 3,788,139	\$ 3,633,113	\$ 155,026
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, 2021**

<u>School: No. 34 RC</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-034-000-0000-000	Kindergarten - Salaries of Teachers	\$ 101,067	\$ 62,710	\$ 163,777	\$ 163,772	\$ 5
15-120-100-101-034-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 866,700	\$ (64,000)	\$ 802,700	\$ 801,659	\$ 1,041
15-120-100-101-034-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-190-100-106-034-000-0000-000	Other Salaries for Instruction	\$ 43,770	\$ -	\$ 43,770	\$ 43,770	\$ -
15-190-100-610-034-000-0000-000	General Supplies	\$ 17,096	\$ -	\$ 17,096	\$ 9,310	\$ 7,786
15-190-100-640-034-000-0000-000	Textbooks	\$ 1,030	\$ -	\$ 1,030	\$ -	\$ 1,030
15-190-100-800-034-000-0000-000	Other Objects	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,033,463	\$ (1,290)	\$ 1,032,173	\$ 1,018,511	\$ 13,662
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-034-000-0000-000	Salaries of Teachers	\$ 97,247	\$ -	\$ 97,247	\$ 97,247	\$ -
15-204-100-106-034-000-0000-000	Other Salaries for Instruction	\$ 47,146	\$ -	\$ 47,146	\$ 46,910	\$ 236
15-204-100-610-034-000-0000-000	General Supplies	\$ 1,985	\$ -	\$ 1,985	\$ 953	\$ 1,032
15-204-100-640-034-000-0000-000	Textbooks	\$ 150	\$ -	\$ 150	\$ -	\$ 150
15-204-100-800-034-000-0000-000	Other Objects	\$ 120	\$ -	\$ 120	\$ -	\$ 120
Total Learning and/or Language Disabilities		\$ 146,648	\$ -	\$ 146,648	\$ 145,111	\$ 1,537
Resource Room/Resource Center:						
15-213-100-101-034-000-0000-000	Salaries of Teachers	\$ 155,457	\$ -	\$ 155,457	\$ 155,457	\$ -
15-213-100-610-034-000-0000-000	General Supplies	\$ 1,598	\$ -	\$ 1,598	\$ 859	\$ 739
Total Resource Room/Resource Center		\$ 157,055	\$ -	\$ 157,055	\$ 156,316	\$ 739
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 303,703	\$ -	\$ 303,703	\$ 301,426	\$ 2,277
Bilingual Education - Instruction						
15-240-100-101-034-000-0000-000	Salaries of Teachers	\$ 481,182	\$ -	\$ 481,182	\$ 414,077	\$ 67,105
15-240-100-610-034-000-0000-000	General Supplies	\$ 18,357	\$ -	\$ 18,357	\$ 9,270	\$ 9,087
15-240-100-640-034-000-0000-000	Textbooks	\$ 1,850	\$ -	\$ 1,850	\$ -	\$ 1,850
15-240-100-800-034-000-0000-000	Other Objects	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600
Total Bilingual Education - Instruction		\$ 502,989	\$ -	\$ 502,989	\$ 423,347	\$ 79,642
Total Instruction and At-Risk Programs		\$ 1,840,155	\$ (1,290)	\$ 1,838,865	\$ 1,743,285	\$ 95,580
Undistributed Expenditures - Health Services						
15-000-213-100-034-000-0000-000	Salaries	\$ 81,955	\$ -	\$ 81,955	\$ 81,955	\$ -
15-000-213-600-034-000-0000-000	Supplies and Materials	\$ 84	\$ -	\$ 84	\$ 29	\$ 55
Total Undistributed Expenditures - Health Services		\$ 82,039	\$ -	\$ 82,039	\$ 81,984	\$ 55
Undist. Expend. - Guidance Services						
15-000-218-104-034-000-0000-000	Salaries of Other Professional Staff	\$ 40,253	\$ 420	\$ 40,673	\$ 40,653	\$ 20
15-000-218-600-034-000-0000-000	Supplies and Materials	\$ 84	\$ -	\$ 84	\$ 29	\$ 55
Total Undist. Expend. - Guidance Services		\$ 40,337	\$ 420	\$ 40,757	\$ 40,682	\$ 75
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-034-000-0000-000	Salaries	\$ 99,752	\$ -	\$ 99,752	\$ 99,752	\$ -
15-000-222-600-034-000-0000-000	Supplies and Materials	\$ 672	\$ -	\$ 672	\$ 381	\$ 291
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 100,424	\$ -	\$ 100,424	\$ 100,133	\$ 291

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 34 RC</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-034-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,570	\$ -	\$ 1,570	\$ -	\$ 1,570
		<u>\$ 1,570</u>	<u>\$ -</u>	<u>\$ 1,570</u>	<u>\$ -</u>	<u>\$ 1,570</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-034-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 178,821	\$ 38,800	\$ 217,621	\$ 188,743	\$ 28,878
15-000-240-105-034-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
15-000-240-590-034-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-000-240-600-034-000-0000-000	Supplies and Materials	\$ 630	\$ -	\$ 630	\$ 539	\$ 91
	Total Undist. Expend. - Support Serv. - School Admin.	<u>\$ 230,727</u>	<u>\$ 38,800</u>	<u>\$ 269,527</u>	<u>\$ 240,558</u>	<u>\$ 28,969</u>
Undist. Expend. - Custodial Services						
15-000-262-100-034-000-0000-000	Salaries	\$ 65,765	\$ 51,400	\$ 117,165	\$ 85,871	\$ 31,294
15-000-262-107-034-000-0000-000	Salaries of Non-instructional Aides	\$ 23,552	\$ 2,185	\$ 25,737	\$ 25,737	\$ -
	Total Undist. Expend. - Custodial Services	<u>\$ 89,317</u>	<u>\$ 53,585</u>	<u>\$ 142,902</u>	<u>\$ 111,608</u>	<u>\$ 31,294</u>
Undist. Expend. - Security						
15-000-266-100-034-000-0000-000	Salaries	\$ -	\$ 44,427	\$ 44,427	\$ 44,427	\$ -
	Total Undist. Expend. - Security	<u>\$ -</u>	<u>\$ 44,427</u>	<u>\$ 44,427</u>	<u>\$ 44,427</u>	<u>\$ -</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
		<u>\$ 89,317</u>	<u>\$ 98,012</u>	<u>\$ 187,329</u>	<u>\$ 156,035</u>	<u>\$ 31,294</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-034-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,200	\$ -	\$ 3,200	\$ -	\$ 3,200
	Total Undist. Expend. - Student Transportation Serv.	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 3,200</u>
UNALLOCATED BENEFITS						
15-000-291-220-034-000-0000-000	Social Security Contributions	\$ 30,979	\$ 1,916	\$ 32,895	\$ 32,879	\$ 16
15-000-291-249-034-000-0000-000	Other Retirement Contributions - Regular	\$ 38,666	\$ 8,786	\$ 47,452	\$ 47,452	\$ -
15-000-291-270-034-000-0000-000	Health Benefits	\$ 616,666	\$ 12,442	\$ 629,108	\$ 629,108	\$ -
	TOTAL UNALLOCATED BENEFITS	<u>\$ 686,311</u>	<u>\$ 23,144</u>	<u>\$ 709,455</u>	<u>\$ 709,439</u>	<u>\$ 16</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
		<u>\$ 686,311</u>	<u>\$ 23,144</u>	<u>\$ 709,455</u>	<u>\$ 709,439</u>	<u>\$ 16</u>
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
	TOTAL UNDISTRIBUTED EXPENDITURES	<u>\$ 1,233,925</u>	<u>\$ 160,376</u>	<u>\$ 1,394,301</u>	<u>\$ 1,328,830</u>	<u>\$ 65,471</u>
TOTAL CURRENT EXPENDITURES						
		<u>\$ 3,074,080</u>	<u>\$ 159,086</u>	<u>\$ 3,233,166</u>	<u>\$ 3,072,114</u>	<u>\$ 161,051</u>
TOTAL SCHOOL BASED EXPENDITURES						
		<u>\$ 3,074,080</u>	<u>\$ 159,086</u>	<u>\$ 3,233,166</u>	<u>\$ 3,072,114</u>	<u>\$ 161,051</u>
Other Financing Sources:						
	Operating Transfer In	\$ 3,074,080	\$ 159,086	\$ 3,233,166	\$ 3,072,114	\$ 161,051
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Financing Sources	<u>\$ 3,074,080</u>	<u>\$ 159,086</u>	<u>\$ 3,233,166</u>	<u>\$ 3,072,114</u>	<u>\$ 161,051</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, 2021**

<u>School: No. 36 Alexander Hamilton Acad.</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-036-000-0000-000	Kindergarten - Salaries of Teachers	\$ 218,843	\$ -	\$ 218,843	\$ 218,843	\$ -
15-120-100-101-036-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,169,915	\$ (81,320)	\$ 1,088,595	\$ 1,075,090	\$ 13,505
15-120-100-101-036-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 55	\$ 3,945
15-130-100-101-036-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 540,447	\$ 96,900	\$ 637,347	\$ 637,272	\$ 75
Regular Programs - Undistributed Instruction						
15-190-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 243,833	\$ 500	\$ 244,333	\$ 244,325	\$ 8
15-190-100-340-036-000-0000-000	Purchased Technical Services	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ -
15-190-100-590-036-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-190-100-610-036-000-0000-000	General Supplies	\$ 38,814	\$ -	\$ 38,814	\$ 17,626	\$ 21,188
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,222,352	\$ 16,080	\$ 2,238,432	\$ 2,199,711	\$ 38,721
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-036-000-0000-000	Salaries of Teachers	\$ 65,105	\$ -	\$ 65,105	\$ 65,105	\$ -
15-204-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 29,546	\$ -	\$ 29,546	\$ 29,398	\$ 148
15-204-100-610-036-000-0000-000	General Supplies	\$ 2,119	\$ -	\$ 2,119	\$ 861	\$ 1,258
	Total Learning and/or Language Disabilities	\$ 96,770	\$ -	\$ 96,770	\$ 95,364	\$ 1,406
Behavioral Disabilities:						
Resource Room/Resource Center:						
15-213-100-101-036-000-0000-000	Salaries of Teachers	\$ 502,782	\$ -	\$ 502,782	\$ 502,782	\$ -
15-213-100-610-036-000-0000-000	General Supplies	\$ 6,552	\$ -	\$ 6,552	\$ 3,292	\$ 3,260
	Total Resource Room/Resource Center	\$ 509,334	\$ -	\$ 509,334	\$ 506,074	\$ 3,260
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 606,104	\$ -	\$ 606,104	\$ 601,438	\$ 4,666
Bilingual Education - Instruction						
15-240-100-101-036-000-0000-000	Salaries of Teachers	\$ 58,605	\$ -	\$ 58,605	\$ 58,605	\$ -
15-240-100-610-036-000-0000-000	General Supplies	\$ 4,908	\$ -	\$ 4,908	\$ 2,274	\$ 2,634
	Total Bilingual Education - Instruction	\$ 63,513	\$ -	\$ 63,513	\$ 60,879	\$ 2,634
Before/After School Programs - Instruction						
15-421-100-101-036-053-0000-000	Salaries of Teachers	\$ 4,400	\$ -	\$ 4,400	\$ -	\$ 4,400
15-421-100-106-036-053-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
	Total Before/After School Programs - Instruction	\$ 4,400	\$ -	\$ 4,400	\$ -	\$ 4,400
	Total Before/After School Programs	\$ 4,400	\$ -	\$ 4,400	\$ -	\$ 4,400
	Total Instruction and At-Risk Programs	\$ 2,896,369	\$ 16,080	\$ 2,912,449	\$ 2,862,028	\$ 50,421
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-036-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,178	\$ (1,400)	\$ 7,778	\$ -	\$ 7,778
	Total Undistributed Expend. - Attend. & Social Work	\$ 9,178	\$ (1,400)	\$ 7,778	\$ -	\$ 7,778
Undistributed Expenditures - Health Services						
15-000-213-100-036-000-0000-000	Salaries	\$ 98,125	\$ 4,914	\$ 103,039	\$ 98,125	\$ 4,914
	Total Undistributed Expenditures - Health Services	\$ 98,125	\$ 4,914	\$ 103,039	\$ 98,125	\$ 4,914
Undist. Expend. - Guidance Services						
15-000-218-104-036-000-0000-000	Salaries of Other Professional Staff	\$ 87,936	\$ (29,000)	\$ 58,936	\$ 58,105	\$ 831
	Total Undist. Expend. - Guidance Services	\$ 87,936	\$ (29,000)	\$ 58,936	\$ 58,105	\$ 831
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-610-036-000-0000-000	Supplies and Materials	\$ 1,766	\$ -	\$ 1,766	\$ -	\$ 1,766
15-000-221-800-036-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 1,766	\$ -	\$ 1,766	\$ -	\$ 1,766
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-036-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 246,778	\$ -	\$ 246,778	\$ 228,035	\$ 18,743
15-000-240-104-036-000-0000-000	Salaries of Other Professional Staff	0	\$ -	0	0	\$ -
15-000-240-105-036-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 58,251	\$ 201	\$ 58,452	\$ 58,451	\$ 1
15-000-240-580-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
15-000-240-600-036-000-0000-000	Supplies and Materials	\$ 1,261	\$ -	\$ 1,261	\$ -	\$ 1,261
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 307,590	\$ 201	\$ 307,791	\$ 286,486	\$ 21,305
Undist. Expend. - Custodial Services						
15-000-262-100-036-000-0000-000	Salaries	\$ 64,168	\$ -	\$ 64,168	\$ 63,595	\$ 573
15-000-262-107-036-000-0000-000	Salaries of Non-instructional Aides	\$ 63,610	\$ -	\$ 63,610	\$ 41,399	\$ 22,211
	Total Undist. Expend. - Custodial Services	\$ 127,778	\$ -	\$ 127,778	\$ 104,994	\$ 22,784

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 36 Alexander Hamilton Acad.</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security						
15-000-266-100-036-000-0000-000	Salaries	0	\$ -	0	0	\$ -
Total Undist. Expend. - Security		\$ -	\$ -	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 127,778	\$ -	\$ 127,778	\$ 104,994	\$ 22,784
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-036-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
Total Undist. Expend. - Student Transportation Serv.		\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
UNALLOCATED BENEFITS						
15-000-291-220-036-000-0000-000	Social Security Contributions	\$ 50,344	\$ -	\$ 50,344	\$ 49,204	\$ 1,140
15-000-291-249-036-000-0000-000	Other Retirement Contributions - Regular	\$ 60,338	\$ 13,271	\$ 73,609	\$ 73,609	\$ -
15-000-291-270-036-000-0000-000	Health Benefits	\$ 1,125,045	\$ 2,216	\$ 1,127,261	\$ 1,127,261	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,235,727	\$ 15,487	\$ 1,251,214	\$ 1,250,074	\$ 1,140
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,235,727	\$ 15,487	\$ 1,251,214	\$ 1,250,074	\$ 1,140
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,871,900	\$ (9,798)	\$ 1,862,102	\$ 1,797,784	\$ 64,317
TOTAL CURRENT EXPENDITURES		\$ 4,768,269	\$ 6,282	\$ 4,774,551	\$ 4,659,812	\$ 114,739
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 4,768,269	\$ 6,282	\$ 4,774,551	\$ 4,659,812	\$ 114,739
Other Financing Sources:						
	Operating Transfer In	\$ 4,768,269	\$ 6,282	\$ 4,774,551	\$ 4,659,812	\$ 114,739
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 4,768,269	\$ 6,282	\$ 4,774,551	\$ 4,659,812	\$ 114,739
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, 2021

<u>School: No. 40 Urban Leadership</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-040-000-0000-000	Kindergarten - Salaries of Teachers	0	\$ -	0	0	\$ -
15-120-100-101-040-000-0000-000	Grades 1-5 - Salaries of Teachers	0	\$ -	0	0	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-610-040-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-040-000-0000-000	Salaries of Teachers	0	\$ -	0	0	\$ -
15-204-100-106-040-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
Total Learning and/or Language Disabilities		\$ -	\$ -	\$ -	\$ -	\$ -
Resource Room/Resource Center:						
15-213-100-101-040-000-0000-000	Salaries of Teachers	0	\$ -	0	0	\$ -
Total Resource Room/Resource Center		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction and At-Risk Programs		\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-040-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	0	\$ -	0	0	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-040-000-0000-000	Salaries	0	\$ -	0	0	\$ -
Total Undistributed Expenditures - Health Services		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-040-000-0000-000	Salaries of Other Professional Staff	0	\$ -	0	0	\$ -
Total Undist. Expend. - Guidance Services		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-040-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	0	\$ -	0	0	\$ -
15-000-240-105-040-000-0000-000	Salaries of Secretarial and Clerical Assistants	0	\$ -	0	0	\$ -
15-000-240-600-040-000-0000-000	Supplies and Materials	0	\$ -	0	0	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Custodial Services						
15-000-262-100-040-000-0000-000	Salaries	0	\$ -	0	0	\$ -
15-000-262-107-040-000-0000-000	Salaries of Non-instructional Aides	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services		\$ -	\$ -	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ -	\$ -	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-040-000-0000-000	Social Security Contributions	0	\$ -	0	0	\$ -
15-000-291-249-040-000-0000-000	Other Retirement Contributions - Regular	0	\$ -	0	0	\$ -
15-000-291-270-040-000-0000-000	Health Benefits	0	\$ -	0	0	\$ -
TOTAL UNALLOCATED BENEFITS		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
Undistributed Expenditures - Food Services		\$ -	\$ -	\$ -	\$ -	\$ -
15-000-291-299-040-000-0000-000	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other Financing Sources:					
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021**

<u>School: No. 41 Dale Avenue</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-041-000-0000-000	Kindergarten - Salaries of Teachers	\$ 756,158	\$ 47,340	\$ 803,498	\$ 800,882	\$ 2,616
15-120-100-101-041-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 127,310	\$ 1,000	\$ 128,310	\$ 128,310	\$ -
15-120-100-101-041-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Regular Programs - Undistributed Instruction						
15-190-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 441,147	\$ (42,400)	\$ 398,747	\$ 372,042	\$ 26,705
15-190-100-610-041-000-0000-000	General Supplies	\$ 20,555	\$ (900)	\$ 19,655	\$ 17,817	\$ 1,838
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,351,170	\$ 5,040	\$ 1,356,210	\$ 1,319,051	\$ 37,159
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-041-000-0000-000	Salaries of Teachers	\$ 231,420	\$ (2,400)	\$ 229,020	\$ 229,015	\$ 5
15-204-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 160,348	\$ 2,788	\$ 163,136	\$ 163,136	\$ -
15-204-100-610-041-000-0000-000	General Supplies	\$ 8,310	\$ -	\$ 8,310	\$ 2,072	\$ 6,238
Total Learning and/or Language Disabilities		\$ 400,078	\$ 388	\$ 400,466	\$ 394,222	\$ 6,244
Resource Room/Resource Center:						
15-213-100-101-041-000-0000-000	Salaries of Teachers	\$ 228,855	\$ -	\$ 228,855	\$ 228,855	\$ -
15-213-100-106-041-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
Total Resource Room/Resource Center		\$ 228,855	\$ -	\$ 228,855	\$ 228,855	\$ -
Autism:						
15-214-100-101-041-000-0000-000	Salaries of Teachers	\$ 240,920	\$ 54,000	\$ 294,920	\$ 256,400	\$ 38,520
15-214-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 238,183	\$ -	\$ 238,183	\$ 237,476	\$ 707
15-214-100-610-041-000-0000-000	General Supplies	\$ 3,835	\$ -	\$ 3,835	\$ 960	\$ 2,875
Total Autism		\$ 482,938	\$ 54,000	\$ 536,938	\$ 494,835	\$ 42,103
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,111,871	\$ 54,388	\$ 1,166,259	\$ 1,117,912	\$ 48,347
Bilingual Education - Instruction						
15-240-100-101-041-000-0000-000	Salaries of Teachers	\$ 169,138	\$ -	\$ 169,138	\$ 169,138	\$ -
15-240-100-610-041-000-0000-000	General Supplies	\$ 504	\$ -	\$ 504	\$ -	\$ 504
Total Bilingual Education - Instruction		\$ 169,642	\$ -	\$ 169,642	\$ 169,138	\$ 504
Before/After School Programs - Instruction						
15-421-100-106-041-061-0000-000	Other Salaries for Instruction	\$ 6,552	\$ -	\$ 6,552	\$ -	\$ 6,552
Total Before/After School Programs - Instruction		\$ 6,552	\$ -	\$ 6,552	\$ -	\$ 6,552
Total Before/After School Programs		\$ 6,552	\$ -	\$ 6,552	\$ -	\$ 6,552
Total Instruction and At-Risk Programs		\$ 2,639,235	\$ 59,428	\$ 2,698,663	\$ 2,606,101	\$ 92,562
Undistributed Expenditures - Health Services						
15-000-213-100-041-000-0000-000	Salaries	\$ 96,025	\$ -	\$ 96,025	\$ 96,025	\$ -
Total Undistributed Expenditures - Health Services		\$ 96,025	\$ -	\$ 96,025	\$ 96,025	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-041-000-0000-000	Salaries of Other Professional Staff	\$ 19,733	\$ 19,800	\$ 39,533	\$ 39,467	\$ 66
Total Undist. Expend. - Guidance Services		\$ 19,733	\$ 19,800	\$ 39,533	\$ 39,467	\$ 66
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-041-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 258,133	\$ -	\$ 258,133	\$ 253,338	\$ 4,795
15-000-240-105-041-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 138,540	\$ -	\$ 138,540	\$ 138,540	\$ -
15-000-240-610-041-000-0000-000	Supplies and Materials	\$ -	\$ 900	\$ 900	\$ 813	\$ 87
Total Undist. Expend. - Support Serv. - School Admin.		\$ 396,673	\$ 900	\$ 397,573	\$ 392,691	\$ 4,882
Undist. Expend. - Custodial Services						
15-000-262-100-041-000-0000-000	Salaries	\$ 61,702	\$ 750	\$ 62,452	\$ 62,452	\$ -
15-000-262-107-041-000-0000-000	Salaries of Non-instructional Aides	\$ 23,552	\$ 2,029	\$ 25,581	\$ 25,581	\$ -
15-000-262-610-041-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services		\$ 85,254	\$ 2,779	\$ 88,033	\$ 88,033	\$ -
Undist. Expend. - Security						
15-000-266-100-041-000-0000-000	Salaries	\$ 56,262	\$ -	\$ 56,262	\$ 56,262	\$ -
Total Undist. Expend. - Security		\$ 56,262	\$ -	\$ 56,262	\$ 56,262	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 141,516	\$ 2,779	\$ 144,295	\$ 144,295	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 41 Dale Avenue</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>
UNALLOCATED BENEFITS						
15-000-291-220-041-000-0000-000	Social Security Contributions	\$ 92,023	\$ -	\$ 92,023	\$ 87,698	\$ 4,325
15-000-291-249-041-000-0000-000	Other Retirement Contributions - Regular	\$ 26,594	\$ 6,454	\$ 33,048	\$ 33,048	\$ -
15-000-291-270-041-000-0000-000	Health Benefits	\$ 1,390,467	\$ 10,690	\$ 1,401,157	\$ 1,401,157	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,509,084</u>	<u>\$ 17,144</u>	<u>\$ 1,526,228</u>	<u>\$ 1,521,903</u>	<u>\$ 4,325</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 1,509,084</u>	<u>\$ 17,144</u>	<u>\$ 1,526,228</u>	<u>\$ 1,521,903</u>	<u>\$ 4,325</u>
Undistributed Expenditures - Food Services		0	\$ -	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 2,163,031</u>	<u>\$ 40,624</u>	<u>\$ 2,203,655</u>	<u>\$ 2,194,381</u>	<u>\$ 9,273</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 4,802,266</u>	<u>\$ 100,052</u>	<u>\$ 4,902,318</u>	<u>\$ 4,800,483</u>	<u>\$ 101,835</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 4,802,266</u>	<u>\$ 100,052</u>	<u>\$ 4,902,318</u>	<u>\$ 4,800,483</u>	<u>\$ 101,835</u>
Other Financing Sources:						
	Operating Transfer In	\$ 4,802,266	\$ 100,052	\$ 4,902,318	\$ 4,800,483	\$ 101,835
Operating Transfer Out:						
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 4,802,266</u>	<u>\$ 100,052</u>	<u>\$ 4,902,318</u>	<u>\$ 4,800,483</u>	<u>\$ 101,835</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, 2021**

<u>School: No. 52 Rosa Parks High School</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-052-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,964,686	\$ 50,200	\$ 2,014,886	\$ 1,943,086	\$ 71,800
15-140-100-101-052-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-320-052-000-0000-000	Purchased Professional-Educational Services	\$ -	\$ 10,920	\$ 10,920	\$ -	\$ 10,920
15-190-100-500-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-190-100-610-052-000-0000-000	General Supplies	\$ 2,102	\$ (2,100)	\$ 2	\$ -	\$ 2
15-190-100-800-052-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,968,288	\$ 61,020	\$ 2,029,308	\$ 1,943,086	\$ 86,222
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
		\$ -				
15-201-100-101-052-000-0000-000	Salaries of Teachers	\$ 56,605	\$ 26,515	\$ 83,120	\$ 16,624	\$ 66,496
15-201-100-610-052-000-0000-000	General Supplies	\$ 1,261	\$ -	\$ 1,261	\$ -	\$ 1,261
Total Cognitive - Mild		\$ 57,866	\$ 26,515	\$ 84,381	\$ 16,624	\$ 67,757
Cognitive - Moderate:						
15-202-100-101-052-000-0000-000	Salaries of Teachers	0	\$ -	0	0	\$ -
15-202-100-106-052-000-0000-000	Other Salaries for Instruction	\$ 52,369	\$ 400	\$ 52,769	\$ 52,769	\$ -
Total Cognitive - Moderate		\$ 52,369	\$ 400	\$ 52,769	\$ 52,769	\$ -
Learning and/or Language Disabilities:						
15-204-100-101-052-000-0000-000	Salaries of Teachers	0	\$ -	0	0	\$ -
15-204-100-106-052-000-0000-000	Other Salaries for Instruction	\$ -	\$ 51,556	\$ 51,556	\$ 51,556	\$ -
Total Learning and/or Language Disabilities		\$ -	\$ 51,556	\$ 51,556	\$ 51,556	\$ -
Resource Room/Resource Center:						
15-213-100-101-052-000-0000-000	Salaries of Teachers	\$ 356,644	\$ 66,083	\$ 422,727	\$ 413,788	\$ 8,939
Total Resource Room/Resource Center		\$ 356,644	\$ 66,083	\$ 422,727	\$ 413,788	\$ 8,939
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 466,879	\$ 144,554	\$ 611,433	\$ 534,737	\$ 76,696
Before/After School Programs - Instruction						
15-421-100-101-052-053-0000-000	Salaries of Teachers	\$ 2,500	\$ (2,000)	\$ 500	\$ -	\$ 500
Total Before/After School Programs - Instruction		\$ 2,500	\$ (2,000)	\$ 500	\$ -	\$ 500
Total Before/After School Programs		\$ 2,500	\$ (2,000)	\$ 500	\$ -	\$ 500
Total Instruction and At-Risk Programs		\$ 2,437,667	\$ 203,574	\$ 2,641,241	\$ 2,477,822	\$ 163,419
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-052-000-0000-000	Salaries	\$ -	\$ 12,599	\$ 12,599	\$ 12,599	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ 12,599	\$ 12,599	\$ 12,599	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-052-000-0000-000	Salaries	\$ 74,080	\$ -	\$ 74,080	\$ 74,080	\$ -
Total Undistributed Expenditures - Health Services		\$ 74,080	\$ -	\$ 74,080	\$ 74,080	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-052-000-0000-000	Salaries of Other Professional Staff	\$ 82,332	\$ 13,754	\$ 96,086	\$ 95,536	\$ 550
15-000-218-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 109,674	\$ -	\$ 109,674	\$ 109,674	\$ -
15-000-218-600-052-000-0000-000	Supplies and Materials	\$ 1,261	\$ -	\$ 1,261	\$ 839	\$ 422
Total Undist. Expend. - Guidance Services		\$ 193,267	\$ 13,754	\$ 207,021	\$ 206,049	\$ 972
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-052-000-0000-000	Salaries of Supervisor of Instruction	\$ 19,512	\$ -	\$ 19,512	\$ 14,718	\$ 4,794
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 19,512	\$ -	\$ 19,512	\$ 14,718	\$ 4,794
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-052-000-0000-000	Supplies and Materials	\$ 420	\$ (420)	\$ -	\$ -	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 420	\$ (420)	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 52 Rosa Parks High School</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ -	\$ 250	\$ -	\$ 250
		\$ 250	\$ -	\$ 250	\$ -	\$ 250
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-052-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 268,039	\$ (50,500)	\$ 217,539	\$ 211,235	\$ 6,304
15-000-240-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
15-000-240-590-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,150	\$ (1,100)	\$ 50	\$ -	\$ 50
15-000-240-600-052-000-0000-000	Supplies and Materials	\$ 23,152	\$ (200)	\$ 22,952	\$ 14,292	\$ 8,660
15-000-240-800-052-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 344,117	\$ (51,800)	\$ 292,317	\$ 276,803	\$ 15,514
Undist. Expend. - Custodial Services						
15-000-262-100-052-000-0000-000	Salaries	\$ 61,702	\$ 343	\$ 62,045	\$ 62,045	\$ -
15-000-262-107-052-000-0000-000	Salaries of Non-instructional Aides	\$ 31,742	\$ 1,207	\$ 32,949	\$ 32,949	\$ -
15-000-262-610-052-000-0000-000	General Supplies	0	\$ -	0	\$ -	\$ -
	Total Undist. Expend. - Custodial Services	\$ 93,444	\$ 1,550	\$ 94,994	\$ 94,994	\$ -
Undist. Expend. - Security						
15-000-266-100-052-000-0000-000	Salaries	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
15-000-266-600-052-000-0000-000	General Supplies	\$ 210	\$ -	\$ 210	\$ -	\$ 210
	Total Undist. Expend. - Security	\$ 52,822	\$ -	\$ 52,822	\$ 52,612	\$ 210
Total Undist. Expend. - Oper. & Maint. Of Plant						
		\$ 146,266	\$ 1,550	\$ 147,816	\$ 147,606	\$ 210
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-052-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 8,125	\$ (8,100)	\$ 25	\$ -	\$ 25
	Total Undist. Expend. - Student Transportation Serv.	\$ 8,125	\$ (8,100)	\$ 25	\$ -	\$ 25
UNALLOCATED BENEFITS						
15-000-291-220-052-000-0000-000	Social Security Contributions	\$ 34,832	\$ 4,604	\$ 39,436	\$ 39,436	\$ -
15-000-291-249-052-000-0000-000	Other Retirement Contributions - Regular	\$ 26,444	\$ 6,314	\$ 32,758	\$ 32,758	\$ -
15-000-291-270-052-000-0000-000	Health Benefits	\$ 821,399	\$ 10,827	\$ 832,226	\$ 832,226	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 882,675	\$ 21,745	\$ 904,420	\$ 904,420	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
		\$ 882,675	\$ 21,745	\$ 904,420	\$ 904,420	\$ -
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	\$ -	\$ -
		0	\$ -	0	\$ -	\$ -
		0	\$ -	0	\$ -	\$ -
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,668,712	\$ (10,671)	\$ 1,658,041	\$ 1,636,275	\$ 21,766
TOTAL CURRENT EXPENDITURES						
		\$ 4,106,379	\$ 192,903	\$ 4,299,282	\$ 4,114,097	\$ 185,185
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 4,106,379	\$ 192,903	\$ 4,299,282	\$ 4,114,097	\$ 185,185
Other Financing Sources:						
	Operating Transfer In	\$ 4,106,379	\$ 192,903	\$ 4,299,282	\$ 4,114,097	\$ 185,185
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Financing Sources	\$ 4,106,379	\$ 192,903	\$ 4,299,282	\$ 4,114,097	\$ 185,185
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 53 HARP Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-053-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,720,906	\$ (50,800)	\$ 1,670,106	\$ 1,659,058	\$ 11,048
15-140-100-101-053-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 6,000	\$ 4,000	\$ 10,000	\$ -	\$ 10,000
Regular Programs - Undistributed Instruction						
15-190-100-580-053-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-190-100-610-053-000-0000-000	General Supplies	\$ 12,517	\$ 3,802	\$ 16,319	\$ 7,413	\$ 8,906
15-190-100-640-053-000-0000-000	Textbooks	\$ 5,000	\$ 2,000	\$ 7,000	\$ -	\$ 7,000
15-190-100-890-053-000-0000-000	Other Objects	\$ 800	\$ 198	\$ 998	\$ 576	\$ 422
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,745,223	\$ (40,800)	\$ 1,704,423	\$ 1,667,047	\$ 37,377
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-053-000-0000-000	Salaries of Teachers	\$ 59,605	\$ -	\$ 59,605	\$ 59,605	\$ -
15-204-100-106-053-000-0000-000	Other Salaries for Instruction	\$ 49,757	\$ -	\$ 49,757	\$ 49,757	\$ -
15-204-100-610-053-000-0000-000	General Supplies	\$ 630	\$ -	\$ 630	\$ 156	\$ 474
Total Learning and/or Language Disabilities		\$ 109,992	\$ -	\$ 109,992	\$ 109,518	\$ 474
Resource Room/Resource Center:						
15-213-100-101-053-000-0000-000	Salaries of Teachers	\$ 259,520	\$ 15,776	\$ 275,296	\$ 275,296	\$ -
Total Resource Room/Resource Center		\$ 259,520	\$ 15,776	\$ 275,296	\$ 275,296	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 369,512	\$ 15,776	\$ 385,288	\$ 384,814	\$ 474
Bilingual Education - Instruction						
15-240-100-101-053-000-0000-000	Salaries of Teachers	\$ 67,750	\$ 800	\$ 68,550	\$ 68,550	\$ -
15-240-100-610-053-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
15-240-100-640-053-000-0000-000	Textbooks	\$ 750	\$ -	\$ 750	\$ -	\$ 750
Total Bilingual Education - Instruction		\$ 68,920	\$ 800	\$ 69,720	\$ 68,550	\$ 1,170
Before/After School Programs - Instruction						
15-421-100-101-053-053-0000-000	Salaries of Teachers	\$ 3,780	\$ 5,000	\$ 8,780	\$ 7,516	\$ 1,264
15-421-100-106-053-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
15-421-100-178-053-000-0000-000	Salaries of Teacher Tutors	0	\$ -	0	0	\$ -
15-421-100-179-053-000-0000-000	Salaries of Reading Specialists	0	\$ -	0	0	\$ -
15-421-100-300-053-000-0000-000	Purchased Professional and Technical Services	0	\$ -	0	0	\$ -
15-421-100-580-053-000-0000-000	Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-421-100-600-053-000-0000-000	Supplies and Materials	0	\$ -	0	0	\$ -
15-421-100-800-053-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
Total Before/After School Programs - Instruction		\$ 3,780	\$ 5,000	\$ 8,780	\$ 7,516	\$ 1,264
Total Before/After School Programs - Support						
Total Before/After School Programs		\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction and At-Risk Programs		\$ 2,187,435	\$ (19,223)	\$ 2,168,212	\$ 2,127,927	\$ 40,285
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-053-000-0000-000	Salaries	\$ -	\$ 1,971	\$ 1,971	\$ 1,971	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ 1,971	\$ 1,971	\$ 1,971	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-053-000-0000-000	Salaries	\$ 96,025	\$ -	\$ 96,025	\$ 96,025	\$ -
15-000-213-102-053-000-0000-000	Salaries of Social Services Coordinators	\$ 72,470	\$ 5,278	\$ 77,748	\$ 72,470	\$ 5,278
Total Undistributed Expenditures - Health Services		\$ 168,495	\$ 5,278	\$ 173,773	\$ 168,495	\$ 5,278
Undist. Expend. - Guidance Services						
15-000-218-104-053-000-0000-000	Salaries of Other Professional Staff	\$ 128,599	\$ -	\$ 128,599	\$ 128,599	\$ -
15-000-218-104-053-053-0000-000	Other Salaries	\$ 4,200	\$ -	\$ 4,200	\$ 4,200	\$ -
15-000-218-600-053-000-0000-000	Supplies and Materials	\$ 1,051	\$ -	\$ 1,051	\$ -	\$ 1,051
Total Undist. Expend. - Guidance Services		\$ 133,850	\$ -	\$ 133,850	\$ 132,799	\$ 1,051
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-053-000-0000-000	Salaries of Supervisor of Instruction	\$ 24,614	\$ -	\$ 24,614	\$ 19,603	\$ 5,011
15-000-221-580-053-000-0000-000	Other Purch Services (400-500)	\$ 1,865	\$ (1,000)	\$ 865	\$ -	\$ 865
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 26,479	\$ (1,000)	\$ 25,479	\$ 19,603	\$ 5,876
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-053-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 134,377	\$ 56,730	\$ 191,107	\$ 191,107	\$ -
15-000-240-105-053-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 85,939	\$ (8,887)	\$ 77,052	\$ 76,392	\$ 660
15-000-240-590-053-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,544	\$ -	\$ 1,544	\$ -	\$ 1,544
15-000-240-600-053-000-0000-000	Supplies and Materials	\$ 4,289	\$ -	\$ 4,289	\$ 1,499	\$ 2,790
15-000-240-800-053-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 226,149	\$ 47,843	\$ 273,992	\$ 268,998	\$ 4,994

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 53 HARP Academy</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services						
15-000-262-100-053-000-0000-000	Salaries	\$ 61,702	\$ 343	\$ 62,045	\$ 62,045	\$ -
15-000-262-107-053-000-0000-000	Salaries of Non-instructional Aides	\$ 15,362	\$ 1,224	\$ 16,586	\$ 16,586	\$ -
15-000-262-610-053-000-0000-000	General Supplies	\$ 504	\$ -	\$ 504	\$ 347	\$ 157
Total Undist. Expend. - Custodial Services		\$ 77,568	\$ 1,567	\$ 79,135	\$ 78,978	\$ 157
Undist. Expend. - Security						
15-000-266-100-053-000-0000-000	Salaries	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
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	\$ 504	\$ -	\$ 504	\$ -	\$ 504
Total Undist. Expend. - Security		\$ 53,116	\$ -	\$ 53,116	\$ 52,612	\$ 504
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 130,684	\$ 1,567	\$ 132,251	\$ 131,590	\$ 661
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-053-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 15,979	\$ (15,000)	\$ 979	\$ -	\$ 979
Total Undist. Expend. - Student Transportation Serv.		\$ 15,979	\$ (15,000)	\$ 979	\$ -	\$ 979
UNALLOCATED BENEFITS						
15-000-291-220-053-000-0000-000	Social Security Contributions	\$ 28,955	\$ (322)	\$ 28,633	\$ 28,565	\$ 68
15-000-291-249-053-000-0000-000	Other Retirement Contributions - Regular	\$ 32,072	\$ 9,142	\$ 41,214	\$ 41,214	\$ -
15-000-291-270-053-000-0000-000	Health Benefits	\$ 748,898	\$ 8,413	\$ 757,311	\$ 757,311	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 809,925	\$ 17,233	\$ 827,158	\$ 827,090	\$ 68
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 809,925	\$ 17,233	\$ 827,158	\$ 827,090	\$ 68
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,511,561	\$ 57,893	\$ 1,569,454	\$ 1,550,547	\$ 18,907
TOTAL CURRENT EXPENDITURES		\$ 3,698,996	\$ 38,670	\$ 3,737,666	\$ 3,678,474	\$ 59,192
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,698,996	\$ 38,670	\$ 3,737,666	\$ 3,678,474	\$ 59,192
Other Financing Sources:						
	Operating Transfer In	\$ 3,698,996	\$ 38,670	\$ 3,737,666	\$ 3,678,474	\$ 59,192
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,698,996	\$ 38,670	\$ 3,737,666	\$ 3,678,474	\$ 59,192
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 54 Panther Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,105,776	\$ (107,410)	\$ 998,366	\$ 923,199	\$ 75,167
15-140-100-101-054-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction						
15-190-100-610-054-000-0000-000	General Supplies	\$ 13,420	\$ -	\$ 13,420	\$ 8,905	\$ 4,515
15-190-100-640-054-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,123,196	\$ (107,410)	\$ 1,015,786	\$ 932,104	\$ 83,682
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-054-000-0000-000	Salaries of Teachers	\$ 65,765	\$ 50,400	\$ 116,165	\$ 116,143	\$ 22
15-204-100-106-054-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
15-204-100-610-054-000-0000-000	General Supplies	\$ 4,626	\$ -	\$ 4,626	\$ 3,415	\$ 1,211
Total Learning and/or Language Disabilities		\$ 70,391	\$ 50,400	\$ 120,791	\$ 119,558	\$ 1,233
Resource Room/Resource Center:						
15-213-100-101-054-000-0000-000	Salaries of Teachers	\$ 394,330	\$ -	\$ 394,330	\$ 333,730	\$ 60,600
Total Resource Room/Resource Center		\$ 394,330	\$ -	\$ 394,330	\$ 333,730	\$ 60,600
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 464,721	\$ 50,400	\$ 515,121	\$ 453,288	\$ 61,833
Bilingual Education - Instruction						
15-240-100-101-054-000-0000-000	Salaries of Teachers	\$ 35,163	\$ -	\$ 35,163	\$ 35,163	\$ -
15-240-100-610-054-000-0000-000	General Supplies	\$ 3,330	\$ -	\$ 3,330	\$ -	\$ 3,330
Total Bilingual Education - Instruction		\$ 38,493	\$ -	\$ 38,493	\$ 35,163	\$ 3,330
Before/After School Programs - Instruction						
15-421-100-101-054-053-0000-000	Salaries of Teachers	\$ 280	\$ -	\$ 280	\$ -	\$ 280
15-421-100-106-054-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
15-421-100-178-054-000-0000-000	Salaries of Teacher Tutors	0	\$ -	0	0	\$ -
15-421-100-179-054-000-0000-000	Salaries of Reading Specialists	0	\$ -	0	0	\$ -
15-421-100-300-054-000-0000-000	Purchased Professional and Technical Services	0	\$ -	0	0	\$ -
15-421-100-580-054-000-0000-000	Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-421-100-600-054-000-0000-000	Supplies and Materials	0	\$ -	0	0	\$ -
15-421-100-800-054-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
Total Before/After School Programs - Instruction		\$ 280	\$ -	\$ 280	\$ -	\$ 280
Total Before/After School Programs		\$ 280	\$ -	\$ 280	\$ -	\$ 280
Total Instruction and At-Risk Programs		\$ 1,626,690	\$ (57,010)	\$ 1,569,680	\$ 1,420,554	\$ 149,126
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-054-000-0000-000	Salaries	\$ 12,906	\$ 113	\$ 13,019	\$ 13,019	\$ -
15-000-211-173-054-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	0	\$ -	0	0	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 12,906	\$ 113	\$ 13,019	\$ 13,019	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-054-000-0000-000	Salaries	\$ 67,105	\$ -	\$ 67,105	\$ 60,395	\$ 6,711
15-000-213-610-054-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Undistributed Expenditures - Health Services		\$ 67,525	\$ -	\$ 67,525	\$ 60,395	\$ 7,131
Undist. Expend. - Guidance Services						
15-000-218-104-054-000-0000-000	Salaries of Other Professional Staff	\$ 83,055	\$ 56,650	\$ 139,705	\$ 139,660	\$ 45
15-000-218-104-054-053-0000-000	Other Salaries	\$ 3,780	\$ -	\$ 3,780	\$ 1,750	\$ 2,030
Total Undist. Expend. - Guidance Services		\$ 86,835	\$ 56,650	\$ 143,485	\$ 141,410	\$ 2,075
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-054-000-0000-000	Salaries of Supervisor of Instruction	\$ 191,482	\$ -	\$ 191,482	\$ 191,385	\$ 97
15-000-221-110-054-000-0000-000	Other Salaries	\$ 120,569	\$ -	\$ 120,569	\$ 108,569	\$ 12,000
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 312,051	\$ -	\$ 312,051	\$ 299,954	\$ 12,097
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-054-000-0000-000	Salaries	\$ 60,600	\$ (42,925)	\$ 17,675	\$ -	\$ 17,675
15-000-222-600-054-000-0000-000	Supplies and Materials	\$ 4,205	\$ -	\$ 4,205	\$ 2,220	\$ 1,985
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 64,805	\$ (42,925)	\$ 21,880	\$ 2,220	\$ 19,660
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-054-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 113,269	\$ 5,820	\$ 119,089	\$ 119,089	\$ -
15-000-240-105-054-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 55,591	\$ (14,000)	\$ 41,591	\$ 41,394	\$ 197
15-000-240-590-054-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-000-240-600-054-000-0000-000	Supplies and Materials	\$ 420	\$ 6,000	\$ 6,420	\$ 6,401	\$ 19
Total Undist. Expend. - Support Serv. - School Admin.		\$ 169,780	\$ (2,180)	\$ 167,600	\$ 166,884	\$ 716
Undist. Expend. - Custodial Services						
15-000-262-100-054-000-0000-000	Salaries	\$ 67,515	\$ -	\$ 67,515	\$ 57,560	\$ 9,955
15-000-262-107-054-000-0000-000	Salaries of Non-instructional Aides	\$ 31,742	\$ 1,366	\$ 33,108	\$ 33,108	\$ -
Total Undist. Expend. - Custodial Services		\$ 99,257	\$ 1,366	\$ 100,623	\$ 90,668	\$ 9,955
Undist. Expend. - Security						
15-000-266-100-054-000-0000-000	Salaries	\$ 122,267	\$ 5,072	\$ 127,339	\$ 122,267	\$ 5,072
15-000-266-300-054-000-0000-000	Purchased Professional & Technical Services	0	\$ -	0	0	\$ -
15-000-266-600-054-000-0000-000	General Supplies	\$ 210	\$ -	\$ 210	\$ -	\$ 210
Total Undist. Expend. - Security		\$ 122,477	\$ 5,072	\$ 127,549	\$ 122,267	\$ 5,282
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 221,734	\$ 6,438	\$ 228,172	\$ 212,935	\$ 15,237

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 54 Panther Academy</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-054-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-054-000-0000-000	Social Security Contributions	\$ 37,979	\$ -	\$ 37,979	\$ 34,268	\$ 3,711
15-000-291-249-054-000-0000-000	Other Retirement Contributions - Regular	\$ 23,569	\$ 3,072	\$ 26,641	\$ 26,641	\$ -
15-000-291-270-054-000-0000-000	Health Benefits	\$ 598,728	\$ 7,576	\$ 606,304	\$ 606,304	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 660,276	\$ 10,648	\$ 670,924	\$ 667,214	\$ 3,711
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
		\$ 660,276	\$ 10,648	\$ 670,924	\$ 667,214	\$ 3,711
Undistributed Expenditures - Food Services						
		0	\$ -	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,601,912	\$ 22,744	\$ 1,624,656	\$ 1,564,030	\$ 60,626
TOTAL CURRENT EXPENDITURES		\$ 3,228,602	\$ (34,266)	\$ 3,194,336	\$ 2,984,584	\$ 209,752
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-054-000-0000-000	Grades 9-12	0	\$ -	0	0	\$ -
Special Education - Instruction:						
15-000-240-730-054-000-0000-000	Undistributed Expenditures - School Admin.	0	\$ -	0	0	\$ -
Total Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,228,602	\$ (34,266)	\$ 3,194,336	\$ 2,984,584	\$ 209,752
Other Financing Sources:						
Operating Transfer In		\$ 3,228,602	\$ (34,266)	\$ 3,194,336	\$ 2,984,584	\$ 209,752
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,228,602	\$ (34,266)	\$ 3,194,336	\$ 2,984,584	\$ 209,752
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, 2021

<u>School: No. 55 International High School and 57 Garrett Morgan</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-055-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,267,780	\$ 50,250	\$ 2,318,030	\$ 2,228,785	\$ 89,245
Regular Programs - Undistributed Instruction						
15-190-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ -	\$ 2,720	\$ 2,720	\$ 2,040	\$ 680
15-190-100-610-055-000-0000-000	General Supplies	\$ 15,140	\$ -	\$ 15,140	\$ 10,590	\$ 4,550
15-190-100-640-055-000-0000-000	Textbooks	\$ 18,513	\$ (2,720)	\$ 15,793	\$ 12,364	\$ 3,429
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,301,433	\$ 50,250	\$ 2,351,683	\$ 2,253,779	\$ 97,904
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Moderate:						
15-202-100-101-055-000-0000-000	Salaries of Teachers	\$ 65,105	\$ -	\$ 65,105	\$ 65,105	\$ -
15-202-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 48,957	\$ 400	\$ 49,357	\$ 48,957	\$ 400
15-202-100-610-055-000-0000-000	General Supplies	\$ 3,562	\$ -	\$ 3,562	\$ 3,249	\$ 313
Total Cognitive - Moderate		\$ 117,624	\$ 400	\$ 118,024	\$ 117,311	\$ 713
Learning and/or Language Disabilities:						
15-204-100-101-055-000-0000-000	Salaries of Teachers	\$ 57,605	\$ -	\$ 57,605	\$ 57,605	\$ -
15-204-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ -	\$ 52,229	\$ 48,965	\$ 3,264
15-204-100-610-055-000-0000-000	General Supplies	\$ 1,943	\$ -	\$ 1,943	\$ 1,772	\$ 171
Total Learning and/or Language Disabilities		\$ 111,777	\$ -	\$ 111,777	\$ 108,342	\$ 3,435
Resource Room/Resource Center:						
15-213-100-101-055-000-0000-000	Salaries of Teachers	\$ 432,367	\$ 200	\$ 432,567	\$ 432,567	\$ -
15-213-100-610-055-000-0000-000	General Supplies	\$ 4,979	\$ -	\$ 4,979	\$ 4,869	\$ 110
Total Resource Room/Resource Center		\$ 437,346	\$ 200	\$ 437,546	\$ 437,436	\$ 110
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 666,747	\$ 600	\$ 667,347	\$ 663,088	\$ 4,259
Bilingual Education - Instruction						
15-240-100-101-055-000-0000-000	Salaries of Teachers	\$ 66,214	\$ 2,000	\$ 68,214	\$ 68,214	\$ -
15-240-100-610-055-000-0000-000	General Supplies	\$ 4,533	\$ -	\$ 4,533	\$ 4,134	\$ 399
Total Bilingual Education - Instruction		\$ 70,747	\$ 2,000	\$ 72,747	\$ 72,348	\$ 399
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		\$ 3,046,756	\$ 52,850	\$ 3,099,606	\$ 2,997,044	\$ 102,562
Undistributed Expend. - Attend. & Social Work						
15-000-211-104-055-000-0000-000	Salaries	\$ 110,595	\$ 695	\$ 111,290	\$ 111,290	\$ -
15-000-211-100-055-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,906	\$ (12,906)	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 123,501	\$ (12,211)	\$ 111,290	\$ 111,290	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-055-000-0000-000	Salaries	\$ 50,034	\$ 500	\$ 50,534	\$ 50,534	\$ 0
Total Undistributed Expenditures - Health Services		\$ 50,034	\$ 500	\$ 50,534	\$ 50,534	\$ 0
Undist. Expend. - Guidance Services						
15-000-218-104-055-000-0000-000	Salaries of Other Professional Staff	\$ 155,077	\$ 75,815	\$ 230,892	\$ 213,891	\$ 17,001
15-000-218-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 111,124	\$ -	\$ 111,124	\$ 111,124	\$ -
Total Undist. Expend. - Guidance Services		\$ 266,201	\$ 75,815	\$ 342,016	\$ 325,015	\$ 17,001

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-055-000-0000-000 Salaries of Supervisor of Instruction	\$ 19,541	\$ (5,854)	\$ 13,687	\$ 9,895	\$ 3,792
15-000-221-104-055-000-0000-000 Salaries of Other Professional Staff	0	\$ -	0	0	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 19,541	\$ (5,854)	\$ 13,687	\$ 9,895	\$ 3,792
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-055-000-0000-000 Salaries	\$ 28,802	\$ 1	\$ 28,803	\$ 28,803	\$ -
15-000-222-600-055-000-0000-000 Supplies and Materials	\$ 8,079	\$ 1,000	\$ 9,079	\$ 8,272	\$ 807
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 36,881	\$ 1,001	\$ 37,882	\$ 37,075	\$ 807
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-055-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 254,397	\$ 700	\$ 255,097	\$ 255,097	\$ 0
15-000-240-105-055-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 101,902	\$ -	\$ 101,902	\$ 101,902	\$ -
15-000-240-590-055-000-0000-000 Other Purchased Services (400-500 series)	\$ 8,000	\$ -	\$ 8,000	\$ 2,321	\$ 5,679
15-000-240-600-055-000-0000-000 Supplies and Materials	\$ 8,775	\$ (1,000)	\$ 7,775	\$ 7,688	\$ 86
Total Undist. Expend. - Support Serv. - School Admin.	\$ 373,074	\$ (300)	\$ 372,774	\$ 367,009	\$ 5,765
Undist. Expend. - Custodial Services					
15-000-262-100-055-000-0000-000 Salaries	\$ 76,615	\$ -	\$ 76,615	\$ 75,520	\$ 1,095
15-000-262-107-055-000-0000-000 Salaries of Non-instructional Aides	0	\$ -	0	0	\$ -
15-000-262-600-055-000-0000-000 General Supplies	\$ 757	\$ -	\$ 757	\$ -	\$ 757
Total Undist. Expend. - Custodial Services	\$ 77,372	\$ -	\$ 77,372	\$ 75,520	\$ 1,852
Undist. Expend. - Security					
15-000-266-100-055-000-0000-000 Salaries	\$ 69,655	\$ 5,072	\$ 74,727	\$ 69,655	\$ 5,072
Total Undist. Expend. - Security	\$ 69,655	\$ 5,072	\$ 74,727	\$ 69,655	\$ 5,072
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 147,027	\$ 5,072	\$ 152,099	\$ 145,175	\$ 6,924
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-055-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,520	\$ -	\$ 3,520	\$ -	\$ 3,520
Total Undist. Expend. - Student Transportation Serv.	\$ 3,520	\$ -	\$ 3,520	\$ -	\$ 3,520
UNALLOCATED BENEFITS					
Group Insurance	0	\$ -	0	0	\$ -
15-000-291-220-055-000-0000-000 Social Security Contributions	\$ 50,361	\$ -	\$ 50,361	\$ 50,015	\$ 346
15-000-291-249-055-000-0000-000 Other Retirement Contributions - Regular	\$ 55,239	\$ 11,836	\$ 67,075	\$ 67,075	\$ -
15-000-291-270-055-000-0000-000 Health Benefits	\$ 1,205,894	\$ -	\$ 1,205,894	\$ 1,203,655	\$ 2,239
TOTAL UNALLOCATED BENEFITS	\$ 1,311,494	\$ 11,836	\$ 1,323,330	\$ 1,320,746	\$ 2,584
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,311,494	\$ 11,836	\$ 1,323,330	\$ 1,320,746	\$ 2,584
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,331,273	\$ 75,859	\$ 2,407,131	\$ 2,366,738	\$ 40,393
TOTAL CURRENT EXPENDITURES	\$ 5,378,029	\$ 128,709	\$ 5,506,738	\$ 5,363,782	\$ 142,955
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,378,029	\$ 128,709	\$ 5,506,738	\$ 5,363,782	\$ 142,955
Other Financing Sources:					
Operating Transfer In	\$ 5,378,029	\$ 128,709	\$ 5,506,738	\$ 5,363,782	\$ 142,955
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,378,029	\$ 128,709	\$ 5,506,738	\$ 5,363,782	\$ 142,955
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, 2021

<u>School: No. 57 Garrett Morgan Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-057-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,074,579	\$ -	\$ 1,074,579	\$ 1,063,292	\$ 11,287
Regular Programs - Undistributed Instruction						
15-190-100-610-057-000-0000-000	General Supplies	\$ 26,882	\$ -	\$ 26,882	\$ 19,637	\$ 7,245
15-190-100-640-057-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,101,461	\$ -	\$ 1,101,461	\$ 1,082,929	\$ 18,532
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-057-000-0000-000	Salaries of Teachers	\$ 155,351	\$ 200	\$ 155,551	\$ 155,551	\$ -
Total Resource Room/Resource Center		\$ 155,351	\$ 200	\$ 155,551	\$ 155,551	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 155,351	\$ 200	\$ 155,551	\$ 155,551	\$ -
Total Instruction and At-Risk Programs		\$ 1,256,812	\$ 200	\$ 1,257,012	\$ 1,238,480	\$ 18,532
Undistributed Expenditures - Health Services						
15-000-213-100-057-000-0000-000	Salaries	\$ 50,034	\$ 500	\$ 50,534	\$ 50,533	\$ 1
Total Undistributed Expenditures - Health Services		\$ 50,034	\$ 500	\$ 50,534	\$ 50,533	\$ 1
Undist. Expend. - Guidance Services						
15-000-218-104-057-000-0000-000	Salaries of Other Professional Staff	\$ 77,500	\$ (14,000)	\$ 63,500	\$ 63,105	\$ 395
Total Undist. Expend. - Guidance Services		\$ 77,500	\$ (14,000)	\$ 63,500	\$ 63,105	\$ 395

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 57 Garrett Morgan Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-057-000-0000-000	Salaries of Supervisor of Instruction	\$ 9,771	\$ -	\$ 9,771	\$ 4,948	\$ 4,823
15-000-221-600-057-000-0000-000	Supplies and Materials	\$ 672	\$ -	\$ 672	\$ 532	\$ 140
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,443	\$ -	\$ 10,443	\$ 5,479	\$ 4,964
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-057-000-0000-000	Salaries	\$ 28,802	\$ 0	\$ 28,802	\$ 28,802	\$ -
15-000-222-600-057-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ 252	\$ 0
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 29,054	\$ 0	\$ 29,054	\$ 29,054	\$ 0
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-600-057-000-0000-000	Supplies and Materials	0	\$ -	0	0	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-057-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 155,204	\$ -	\$ 155,204	\$ 155,204	\$ -
15-000-240-105-057-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 50,526	\$ (1,990)	\$ 48,536	\$ 10,526	\$ 38,010
15-000-240-610-057-000-0000-000	Supplies and Materials	\$ 4,205	\$ -	\$ 4,205	\$ 3,861	\$ 344
Total Undist. Expend. - Support Serv. - School Admin.		\$ 209,935	\$ (1,990)	\$ 207,945	\$ 169,592	\$ 38,353
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	\$ 294	\$ -	\$ 294	\$ -	\$ 294
Total Undist. Expend. - Security		\$ 294	\$ -	\$ 294	\$ -	\$ 294
Total Undist. Expend. - Oper. & Maint. Of Plant						
		\$ 294	\$ -	\$ 294	\$ -	\$ 294
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-057-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Undist. Expend. - Student Transportation Serv.		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
UNALLOCATED BENEFITS						
15-000-291-220-057-000-0000-000	Social Security Contributions	\$ 9,121	\$ -	\$ 9,121	\$ 7,292	\$ 1,829
15-000-291-249-057-000-0000-000	Other Retirement Contributions - Regular	\$ 21,984	\$ 8,148	\$ 30,132	\$ 30,132	\$ -
15-000-291-270-057-000-0000-000	Health Benefits	\$ 372,360	\$ 8,285	\$ 380,645	\$ 380,645	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 403,465	\$ 16,433	\$ 419,898	\$ 418,070	\$ 1,829
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 403,465	\$ 16,433	\$ 419,898	\$ 418,070	\$ 1,829
Undistributed Expenditures - Food Services						
0	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
0		0	\$ -	0	0	\$ -
0		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 782,725	\$ 944	\$ 783,669	\$ 735,833	\$ 47,836
TOTAL CURRENT EXPENDITURES		\$ 2,039,537	\$ 1,144	\$ 2,040,681	\$ 1,974,313	\$ 66,368
TOTAL SCHOOL BASED EXPENDITURES		\$ 2,039,537	\$ 1,144	\$ 2,040,681	\$ 1,974,313	\$ 66,368
Other Financing Sources:						
Operating Transfer In		\$ 2,039,537	\$ 1,144	\$ 2,040,681	\$ 1,974,313	\$ 66,368
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 2,039,537	\$ 1,144	\$ 2,040,681	\$ 1,974,313	\$ 66,368
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, 2021**

<u>School: No. 60 Stars Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-101-060-000-0000-000	Salaries of Teachers	\$ 93,847	\$ -	\$ 93,847	\$ 93,847	\$ -
15-201-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 86,702	\$ -	\$ 86,702	\$ 86,702	\$ -
15-201-100-320-060-000-0000-000	Purchased Professional-Educational Services	\$ 935	\$ -	\$ 935	\$ -	\$ 935
15-201-100-610-060-000-0000-000	General Supplies	\$ 1,261	\$ -	\$ 1,261	\$ 1,027	\$ 234
15-201-100-640-060-000-0000-000	Textbooks	\$ 1,245	\$ -	\$ 1,245	\$ -	\$ 1,245
Total Cognitive - Mild		\$ 183,990	\$ -	\$ 183,990	\$ 181,576	\$ 2,414
Cognitive - Moderate:						
15-202-100-101-060-000-0000-000	Salaries of Teachers	\$ 221,643	\$ -	\$ 221,643	\$ 221,643	\$ -
15-202-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 52,229	\$ -	\$ 52,229	\$ 52,229	\$ -
15-202-100-610-060-000-0000-000	General Supplies	\$ 2,102	\$ -	\$ 2,102	\$ -	\$ 2,102
Total Cognitive - Moderate		\$ 275,974	\$ -	\$ 275,974	\$ 273,872	\$ 2,102
Autism:						
15-214-100-101-060-000-0000-000	Salaries of Teachers	\$ 453,362	\$ -	\$ 453,362	\$ 453,362	\$ -
15-214-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 438,506	\$ 1,700	\$ 440,206	\$ 440,145	\$ 61
15-214-100-610-060-000-0000-000	General Supplies	\$ 2,523	\$ -	\$ 2,523	\$ 2,500	\$ 23
Total Autism		\$ 894,391	\$ 1,700	\$ 896,091	\$ 896,007	\$ 84
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,354,355	\$ 1,700	\$ 1,356,055	\$ 1,351,456	\$ 4,599
Bilingual Education - Instruction						
15-240-100-101-060-000-0000-000	Salaries of Teachers	\$ 23,442	\$ -	\$ 23,442	\$ 23,442	\$ -
Total Bilingual Education - Instruction		\$ 23,442	\$ -	\$ 23,442	\$ 23,442	\$ -
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-060-038-0000-000	Salaries	\$ 4,300	\$ -	\$ 4,300	\$ -	\$ 4,300
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 4,300	\$ -	\$ 4,300	\$ -	\$ 4,300
Other Supplemental/At-Risk Programs - Instruction						
15-424-100-101-060-000-0000-000	Salaries of Teachers	\$ 261,185	\$ -	\$ 261,185	\$ 237,417	\$ 23,768
15-424-100-590-060-000-0000-000	Other Purchased Services (400-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
15-424-100-800-060-000-0000-000	Other Objects	\$ 600	\$ -	\$ 600	\$ 517	\$ 83
Total Other Supplemental/At-Risk Programs - Instruction		\$ 261,985	\$ -	\$ 261,985	\$ 237,935	\$ 24,050
Other Supplemental/At-Risk Programs - Support						
15-424-240-103-060-000-0000-000	Salaries	\$ 190,899	\$ -	\$ 190,899	\$ 190,899	\$ -
15-424-240-610-060-000-0000-000	Supplies and Materials	\$ 4,205	\$ -	\$ 4,205	\$ 3,262	\$ 943
15-424-240-800-060-000-0000-000	Other Objects	\$ 400	\$ -	\$ 400	\$ 400	\$ -
Total Other Supplemental/At-Risk Programs - Support		\$ 195,504	\$ -	\$ 195,504	\$ 194,561	\$ 943
Total Other Supplemental/At-Risk Programs		\$ 457,489	\$ -	\$ 457,489	\$ 432,496	\$ 24,993
Total Instruction and At-Risk Programs		\$ 1,839,586	\$ 1,700	\$ 1,841,286	\$ 1,807,394	\$ 33,892
Undistributed Expenditures - Health Services						
15-000-213-100-060-000-0000-000	Salaries	\$ 102,867	\$ -	\$ 102,867	\$ 102,867	\$ -
Total Undistributed Expenditures - Health Services		\$ 102,867	\$ -	\$ 102,867	\$ 102,867	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-060-000-0000-000	Salaries of Other Professional Staff	\$ 20,025	\$ (3,600)	\$ 16,425	\$ 16,361	\$ 64
15-000-218-610-060-000-0000-000	Supplies and Materials	\$ 588	\$ -	\$ 588	\$ 588	\$ -
Total Undist. Expend. - Guidance Services		\$ 20,613	\$ (3,600)	\$ 17,013	\$ 16,949	\$ 64

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 60 Stars Academy</u>	Original Budget	Budget Adjustments	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	\$ 9,602	\$ 170	\$ 9,772	\$ 9,770	\$ 2
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 9,602	\$ 170	\$ 9,772	\$ 9,770	\$ 2
Undist. Expend. - Custodial Services					
15-000-262-100-060-000-0000-000 Salaries	\$ 54,337	\$ 27,000	\$ 81,337	\$ 54,695	\$ 26,642
Total Undist. Expend. - Custodial Services	\$ 54,337	\$ 27,000	\$ 81,337	\$ 54,695	\$ 26,642
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 54,337	\$ 27,000	\$ 81,337	\$ 54,695	\$ 26,642
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-060-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Total Undist. Expend. - Student Transportation Serv.	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
UNALLOCATED BENEFITS					
15-000-291-220-060-000-0000-000 Social Security Contributions	\$ 50,549	\$ 4,228	\$ 54,777	\$ 54,777	\$ -
15-000-291-249-060-000-0000-000 Other Retirement Contributions - Regular	\$ 8,406	\$ 1,875	\$ 10,281	\$ 10,281	\$ -
15-000-291-270-060-000-0000-000 Health Benefits	\$ 649,606	\$ 15,790	\$ 665,396	\$ 665,396	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 708,561	\$ 21,893	\$ 730,454	\$ 730,454	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 708,561	\$ 21,893	\$ 730,454	\$ 730,454	\$ -
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 898,480	\$ 45,463	\$ 943,943	\$ 914,735	\$ 29,208
TOTAL CURRENT EXPENDITURES	\$ 2,738,066	\$ 47,163	\$ 2,785,229	\$ 2,722,128	\$ 63,101
TOTAL SCHOOL BASED EXPENDITURES	\$ 2,738,066	\$ 47,163	\$ 2,785,229	\$ 2,722,128	\$ 63,101
Other Financing Sources:					
Operating Transfer In	\$ 2,738,066	\$ 47,163	\$ 2,785,229	\$ 2,722,128	\$ 63,101
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 2,738,066	\$ 47,163	\$ 2,785,229	\$ 2,722,128	\$ 63,101
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, 2021

<u>School: No. 62 High School of Government and Public Admin</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-062-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,449,561	\$ 28,538	\$ 2,478,099	\$ 2,423,414	\$ 54,685
Regular Programs - Undistributed Instruction						
15-190-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 31,723	\$ -	\$ 31,723	\$ 31,723	\$ -
15-190-100-340-062-000-0000-000	Purchased Technical Services	\$ 18,624	\$ (17,424)	\$ 1,200	\$ 1,200	\$ -
15-190-100-610-062-000-0000-000	General Supplies	\$ 17,021	\$ -	\$ 17,021	\$ 12,664	\$ 4,357
15-190-100-640-062-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-190-100-800-062-000-0000-000	Other Objects	\$ 3,500	\$ -	\$ 3,500	\$ 339	\$ 3,161
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,520,929	\$ 11,114	\$ 2,532,043	\$ 2,469,340	\$ 62,703
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-101-062-000-0000-000	Salaries of Teachers	\$ 163,130	\$ -	\$ 163,130	\$ 163,130	\$ -
15-201-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 97,475	\$ -	\$ 97,475	\$ 97,475	\$ -
Total Cognitive - Mild		\$ 260,605	\$ -	\$ 260,605	\$ 260,605	\$ -
Cognitive - Moderate:						
15-202-100-610-062-000-0000-000	General Supplies	\$ 1,009	\$ -	\$ 1,009	\$ 118	\$ 891
Total Cognitive - Moderate		\$ 1,009	\$ -	\$ 1,009	\$ 118	\$ 891
Learning and/or Language Disabilities:						
15-204-100-101-062-000-0000-000	Salaries of Teachers	\$ 156,652	\$ -	\$ 156,652	\$ 156,652	\$ -
15-204-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 145,431	\$ 750	\$ 146,181	\$ 146,181	\$ -
15-204-100-610-062-000-0000-000	General Supplies	\$ 1,009	\$ -	\$ 1,009	\$ 354	\$ 655
Total Learning and/or Language Disabilities		\$ 303,092	\$ 750	\$ 303,842	\$ 303,187	\$ 655
Resource Room/Resource Center:						
15-213-100-101-062-000-0000-000	Salaries of Teachers	\$ 612,958	\$ -	\$ 612,958	\$ 556,263	\$ 56,695
15-213-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 44,446	\$ -	\$ 44,446	\$ 44,446	\$ -
Total Resource Room/Resource Center		\$ 657,404	\$ -	\$ 657,404	\$ 600,709	\$ 56,695
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,222,110	\$ 750	\$ 1,222,860	\$ 1,164,619	\$ 58,241
Bilingual Education - Instruction						
15-240-100-101-062-000-0000-000	Salaries of Teachers	\$ 747,073	\$ (118,128)	\$ 628,945	\$ 586,834	\$ 42,111
15-240-100-610-062-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 398	\$ 1,285
Total Bilingual Education - Instruction		\$ 748,755	\$ (118,128)	\$ 630,627	\$ 587,231	\$ 43,396
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-062-053-0000-000	Salaries	\$ 5,110	\$ -	\$ 5,110	\$ 2,610	\$ 2,500
15-401-100-500-062-000-0000-000	Purchased Services (300-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 5,310	\$ -	\$ 5,310	\$ 2,610	\$ 2,700
Before/After School Programs - Instruction						
15-421-100-101-062-053-0000-000	Salaries of Teachers	0	\$ -	0	\$ -	\$ -
Total Before/After School Programs - Instruction		\$ -	\$ -	\$ -	\$ -	\$ -
Total Before/After School Programs		\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 62 High School of Government and Public Admin</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>
Summer School - Instruction						
15-422-100-101-062-053-0000-000	Salaries of Teachers	\$ 2,050	\$ -	\$ 2,050	\$ 1,470	\$ 580
Total Summer School - Instruction		\$ 2,050	\$ -	\$ 2,050	\$ 1,470	\$ 580
Total Summer School		\$ 2,050	\$ -	\$ 2,050	\$ 1,470	\$ 580
Total Instruction and At-Risk Programs		\$ 4,499,154	\$ (106,264)	\$ 4,392,890	\$ 4,225,270	\$ 167,620
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-062-000-0000-000	Salaries	\$ 53,976	\$ -	\$ 53,976	\$ 52,709	\$ 1,267
15-000-211-100-062-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 11,906	\$ 11,906	\$ 9,512	\$ 2,394
Total Undistributed Expend. - Attend. & Social Work		\$ 53,976	\$ 11,906	\$ 65,882	\$ 62,221	\$ 3,661
Undistributed Expenditures - Health Services						
15-000-213-100-062-000-0000-000	Salaries	\$ 65,403	\$ 680	\$ 66,083	\$ 39,382	\$ 26,701
15-000-213-610-062-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ -	\$ 168
Total Undistributed Expenditures - Health Services		\$ 65,571	\$ 680	\$ 66,251	\$ 39,382	\$ 26,869
Undist. Expend. - Guidance Services						
15-000-218-104-062-000-0000-000	Salaries of Other Professional Staff	\$ 312,908	\$ 6,960	\$ 319,868	\$ 290,836	\$ 29,032
15-000-218-104-062-053-0000-000	Other Salaries	\$ 6,300	\$ -	\$ 6,300	\$ 4,550	\$ 1,750
15-000-218-600-062-000-0000-000	Supplies and Materials	\$ 757	\$ 1,800	\$ 2,557	\$ 2,557	\$ -
Total Undist. Expend. - Guidance Services		\$ 319,965	\$ 8,760	\$ 328,725	\$ 297,943	\$ 30,782
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-062-000-0000-000	Salaries of Supervisor of Instruction	\$ 88,366	\$ -	\$ 88,366	\$ 84,586	\$ 3,780
15-000-221-176-062-000-0000-000	Instructional Coaches	\$ 32,560	\$ -	\$ 32,560	\$ 14,314	\$ 18,246
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.		\$ 130,926	\$ -	\$ 130,926	\$ 108,900	\$ 22,026
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-062-000-0000-000	Salaries	\$ 34,698	\$ -	\$ 34,698	\$ 34,698	\$ 0
15-000-222-600-062-000-0000-000	Supplies and Materials	\$ 841	\$ -	\$ 841	\$ 395	\$ 447
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 35,539	\$ -	\$ 35,539	\$ 35,092	\$ 447
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-062-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 256,915	\$ -	\$ 256,915	\$ 256,799	\$ 116
15-000-240-105-062-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
15-000-240-610-062-000-0000-000	Supplies and Materials	\$ 21,770	\$ 35,139	\$ 56,909	\$ 53,303	\$ 3,606
15-000-240-800-062-000-0000-000	Other Objects	\$ 4,400	\$ -	\$ 4,400	\$ 3,187	\$ 1,213
Total Undist. Expend. - Support Serv. - School Admin.		\$ 334,361	\$ 35,139	\$ 369,500	\$ 364,564	\$ 4,936
Undist. Expend. - Custodial Services						
15-000-262-100-062-000-0000-000	Salaries	0	\$ -	0	0	\$ -
Total Undist. Expend. - Custodial Services		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Security						
15-000-266-100-062-000-0000-000	Salaries	0	\$ -	0	0	\$ -
Total Undist. Expend. - Security		\$ -	\$ -	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		\$ -	\$ -	\$ -	\$ -	\$ -
15-000-270-512-062-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 14,100	\$ (4,200)	\$ 9,900	\$ -	\$ 9,900
Total Undist. Expend. - Student Transportation Serv.		\$ 14,100	\$ (4,200)	\$ 9,900	\$ -	\$ 9,900
UNALLOCATED BENEFITS						
15-000-291-220-062-000-0000-000	Social Security Contributions	\$ 53,825	\$ 1,932	\$ 55,757	\$ 55,686	\$ 71
15-000-291-249-062-000-0000-000	Other Retirement Contributions - Regular	\$ 84,998	\$ 18,092	\$ 103,090	\$ 103,090	\$ -
15-000-291-270-062-000-0000-000	Health Benefits	\$ 1,478,060	\$ 14,013	\$ 1,492,073	\$ 1,492,073	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,616,883	\$ 34,037	\$ 1,650,920	\$ 1,650,849	\$ 71
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,616,883	\$ 34,037	\$ 1,650,920	\$ 1,650,849	\$ 71
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,571,321	\$ 86,322	\$ 2,657,643	\$ 2,558,951	\$ 98,691
TOTAL CURRENT EXPENDITURES		\$ 7,070,475	\$ (19,942)	\$ 7,050,533	\$ 6,784,222	\$ 266,311

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 62 High School of Government and Public Admin</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-062-000-0000-000	Grades 9-12	\$ 15,315	\$ (15,315)	\$ -	\$ -	\$ -
Total Equipment		<u>\$ 15,315</u>	<u>\$ (15,315)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CAPITAL OUTLAY		<u>\$ 15,315</u>	<u>\$ (15,315)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 7,085,790</u>	<u>\$ (35,257)</u>	<u>\$ 7,050,533</u>	<u>\$ 6,784,222</u>	<u>\$ 266,311</u>
Other Financing Sources:						
	Operating Transfer In	\$ 7,085,790	\$ (35,257)	\$ 7,050,533	\$ 6,784,222	\$ 266,311
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 7,085,790</u>	<u>\$ (35,257)</u>	<u>\$ 7,050,533</u>	<u>\$ 6,784,222</u>	<u>\$ 266,311</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, 2021**

<u>School: No. 63 High School of Information and Technology</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-063-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 3,432,150	\$ (218,400)	\$ 3,213,750	\$ 3,140,325	\$ 73,425
15-140-100-101-063-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 98,776	\$ -	\$ 98,776	\$ 98,776	\$ -
15-190-100-340-063-000-0000-000	Purchased Technical Services	\$ 22,162	\$ (5,000)	\$ 17,162	\$ 4,184	\$ 12,978
15-190-100-580-063-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	0	\$ -
15-190-100-610-063-000-0000-000	General Supplies	\$ 11,296	\$ -	\$ 11,296	\$ 5,672	\$ 5,624
15-190-100-640-063-000-0000-000	Textbooks	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 3,568,884	\$ (223,400)	\$ 3,345,484	\$ 3,248,957	\$ 96,527
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-610-063-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 1,682	\$ -
15-201-100-640-063-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Cognitive - Mild		\$ 2,182	\$ -	\$ 2,182	\$ 1,682	\$ 500
Learning and/or Language Disabilities:						
15-204-100-101-063-000-0000-000	Salaries of Teachers	\$ 244,505	\$ -	\$ 244,505	\$ 241,545	\$ 2,960
15-204-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 104,458	\$ -	\$ 104,458	\$ 104,458	\$ -
15-204-100-610-063-000-0000-000	General Supplies	\$ 520	\$ -	\$ 520	\$ -	\$ 520
15-204-100-640-063-000-0000-000	Textbooks	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Total Learning and/or Language Disabilities		\$ 350,983	\$ -	\$ 350,983	\$ 346,003	\$ 4,980
Behavioral Disabilities:						
15-209-100-610-063-000-0000-000	General Supplies	\$ 454	\$ -	\$ 454	\$ -	\$ 454
15-209-100-640-063-000-0000-000	Textbooks	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Behavioral Disabilities		\$ 2,454	\$ -	\$ 2,454	\$ -	\$ 2,454
Multiple Disabilities:						
15-212-100-101-063-000-0000-000	Salaries of Teachers	\$ 158,530	\$ 21,400	\$ 179,930	\$ 119,510	\$ 60,420
15-212-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 106,298	\$ 235	\$ 106,533	\$ 106,529	\$ 4
15-212-100-610-063-000-0000-000	General Supplies	\$ 841	\$ -	\$ 841	\$ 589	\$ 252
15-212-100-640-063-000-0000-000	Textbooks	\$ 262	\$ -	\$ 262	\$ -	\$ 262
Total Multiple Disabilities		\$ 265,931	\$ 21,635	\$ 287,566	\$ 226,628	\$ 60,938
Resource Room/Resource Center:						
15-213-100-101-063-000-0000-000	Salaries of Teachers	\$ 561,517	\$ (4,010)	\$ 557,507	\$ 557,017	\$ 490
15-213-100-106-063-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
15-213-100-610-063-000-0000-000	General Supplies	\$ 841	\$ -	\$ 841	\$ -	\$ 841
Total Resource Room/Resource Center		\$ 562,358	\$ (4,010)	\$ 558,348	\$ 557,017	\$ 1,331
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,183,908	\$ 17,625	\$ 1,201,533	\$ 1,131,330	\$ 70,203
Bilingual Education - Instruction						
15-240-100-101-063-000-0000-000	Salaries of Teachers	\$ 243,078	\$ 10,200	\$ 253,278	\$ 253,255	\$ 23
15-240-100-610-063-000-0000-000	General Supplies	\$ 5,871	\$ -	\$ 5,871	\$ -	\$ 5,871
15-240-100-640-063-000-0000-000	Textbooks	\$ 14,000	\$ -	\$ 14,000	\$ -	\$ 14,000
Total Bilingual Education - Instruction		\$ 262,949	\$ 10,200	\$ 273,149	\$ 253,255	\$ 19,894
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-063-053-0000-000	Salaries	\$ 43,790	\$ (20,000)	\$ 23,790	\$ 15,860	\$ 7,930
15-401-100-500-063-000-0000-000	Purchased Services (300-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
15-401-100-800-063-000-0000-000	Other Objects	\$ 11,000	\$ -	\$ 11,000	\$ 7,615	\$ 3,385
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 54,990	\$ (20,000)	\$ 34,990	\$ 23,475	\$ 11,515
School-Spon. Cocurricular Athletics - Inst.						
15-402-100-100-063-000-0000-000	Salaries	\$ 608,870	\$ (107,800)	\$ 501,070	\$ 441,610	\$ 59,460
15-402-100-500-063-000-0000-000	Purchased Services (300-500 series)	\$ 180,126	\$ (20,000)	\$ 160,126	\$ 67,504	\$ 92,622
15-402-100-600-063-000-0000-000	Supplies and Materials	\$ 52,604	\$ 12,569	\$ 65,173	\$ 52,477	\$ 12,696
Total School-Spon. Cocurricular Athletics - Inst.		\$ 841,600	\$ (115,231)	\$ 726,369	\$ 561,591	\$ 164,778
Before/After School Programs - Instruction						
15-421-100-101-063-053-0000-000	Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
15-421-100-106-063-053-0000-000	Other Salaries for Instruction	\$ 6,125	\$ -	\$ 6,125	\$ -	\$ 6,125
Total Before/After School Programs - Instruction		\$ 6,125	\$ -	\$ 6,125	\$ -	\$ 6,125
Before/After School Programs - Support						
15-421-200-100-063-053-0000-000	Salaries	\$ 20,425	\$ -	\$ 20,425	\$ -	\$ 20,425
Total Before/After School Programs - Support		\$ 20,425	\$ -	\$ 20,425	\$ -	\$ 20,425
Total Before/After School Programs		\$ 26,550	\$ -	\$ 26,550	\$ -	\$ 26,550
Summer School - Instruction						
15-422-100-101-063-053-0000-000	Salaries of Teachers	\$ 350	\$ -	\$ 350	\$ -	\$ 350
15-422-100-106-063-053-0000-000	Other Salaries for Instruction	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Summer School - Instruction		\$ 850	\$ -	\$ 850	\$ -	\$ 850
Total Summer School		\$ 850	\$ -	\$ 850	\$ -	\$ 850
Total Instruction and At-Risk Programs		\$ 5,939,731	\$ (330,806)	\$ 5,608,925	\$ 5,218,607	\$ 390,318
Undistributed Expend. - Attend. & Social Work						
15-000-211-104-063-000-0000-000	Salaries	\$ 155,428	\$ -	\$ 155,428	\$ 155,428	\$ -
15-000-211-100-063-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 12,992	\$ 12,992	\$ 12,992	\$ -
15-000-211-173-063-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 18,356	\$ (1,010)	\$ 17,346	\$ 9,426	\$ 7,920
15-000-211-174-063-000-0000-000	Salaries of Community/School Coordinators	\$ 103,788	\$ -	\$ 103,788	\$ 103,788	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 277,572	\$ 11,981	\$ 289,553	\$ 281,633	\$ 7,920
Undistributed Expenditures - Health Services						
15-000-213-100-063-000-0000-000	Salaries	\$ 66,404	\$ 680	\$ 67,084	\$ 39,584	\$ 27,500
15-000-213-610-063-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undistributed Expenditures - Health Services		\$ 66,656	\$ 680	\$ 67,336	\$ 39,584	\$ 27,752

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 63 High School of Information and Technology</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. - Guidance Services						
15-000-218-104-063-000-0000-000	Salaries of Other Professional Staff	\$ 431,701	\$ 8,350	\$ 440,051	\$ 439,978	\$ 73
15-000-218-105-063-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 60,042	\$ -	\$ 60,042	\$ 60,042	\$ -
15-000-218-104-063-053-0000-000	Other Salaries	\$ 5,250	\$ -	\$ 5,250	\$ 5,250	\$ -
15-000-218-600-063-000-0000-000	Supplies and Materials	\$ 2,859	\$ -	\$ 2,859	\$ 1,652	\$ 1,207
Total Undist. Expend. - Guidance Services		\$ 499,852	\$ 8,350	\$ 508,202	\$ 506,922	\$ 1,280
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-063-000-0000-000	Salaries of Supervisor of Instruction	\$ 59,371	\$ -	\$ 59,371	\$ 57,306	\$ 2,065
15-000-221-176-063-000-0000-000	Instructional Coaches	\$ 33,547	\$ -	\$ 33,547	\$ 14,748	\$ 18,799
15-000-221-320-063-000-0000-000	Purchased Prof- Educational Services	\$ 15,261	\$ (12,500)	\$ 2,761	\$ -	\$ 2,761
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 108,179	\$ (12,500)	\$ 95,679	\$ 72,054	\$ 23,625
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-063-000-0000-000	Salaries	\$ 33,677	\$ 0	\$ 33,677	\$ 33,677	\$ -
15-000-222-600-063-000-0000-000	Supplies and Materials	\$ 647	\$ -	\$ 647	\$ -	\$ 647
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 34,324	\$ 0	\$ 34,324	\$ 33,677	\$ 647
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-063-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 450,603	\$ (28,621)	\$ 421,982	\$ 419,342	\$ 2,640
15-000-240-105-063-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 195,154	\$ -	\$ 195,154	\$ 183,614	\$ 11,540
15-000-240-600-063-000-0000-000	Supplies and Materials	\$ 16,898	\$ 40,944	\$ 57,842	\$ 56,839	\$ 1,004
15-000-240-800-063-000-0000-000	Other Objects	\$ 3,035	\$ (117)	\$ 2,918	\$ -	\$ 2,918
Total Undist. Expend. - Support Serv. - School Admin.		\$ 665,690	\$ 12,206	\$ 677,896	\$ 659,795	\$ 18,101
Undist. Expend. - Custodial Services						
15-000-262-100-063-000-0000-000	Salaries	\$ 129,163	\$ -	\$ 129,163	\$ 129,102	\$ 61
15-000-262-107-063-000-0000-000	Salaries of Non-instructional Aides	\$ 15,362	\$ 395	\$ 15,757	\$ 15,757	\$ -
15-000-262-610-063-000-0000-000	General Supplies	\$ 2,775	\$ -	\$ 2,775	\$ 978	\$ 1,797
Total Undist. Expend. - Custodial Services		\$ 147,300	\$ 395	\$ 147,695	\$ 145,838	\$ 1,857

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 63 High School of Information and Technology</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. - Security						
15-000-266-100-063-000-0000-000	Salaries	\$ 263,819	\$ 4,572	\$ 268,391	\$ 263,319	\$ 5,072
15-000-266-610-063-000-0000-000	General Supplies	\$ 6,512	\$ -	\$ 6,512	\$ 6,225	\$ 287
Total Undist. Expend. - Security		\$ 270,331	\$ 4,572	\$ 274,903	\$ 269,544	\$ 5,360
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 417,631	\$ 4,968	\$ 422,599	\$ 415,382	\$ 7,217
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-063-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 139,000	\$ (86,000)	\$ 53,000	\$ 50,243	\$ 2,757
Total Undist. Expend. - Student Transportation Serv.		\$ 139,000	\$ (86,000)	\$ 53,000	\$ 50,243	\$ 2,757
UNALLOCATED BENEFITS						
15-000-291-220-063-000-0000-000	Social Security Contributions	\$ 126,009	\$ 29,724	\$ 155,733	\$ 151,636	\$ 4,097
15-000-291-249-063-000-0000-000	Other Retirement Contributions - Regular	\$ 92,157	\$ 9,208	\$ 101,365	\$ 101,365	\$ -
15-000-291-270-063-000-0000-000	Health Benefits	\$ 2,152,525	\$ 17,246	\$ 2,169,771	\$ 2,169,771	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,370,691	\$ 56,177	\$ 2,426,868	\$ 2,422,771	\$ 4,097
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 2,370,691	\$ 56,177	\$ 2,426,868	\$ 2,422,771	\$ 4,097
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 4,579,595	\$ (4,137)	\$ 4,575,458	\$ 4,482,061	\$ 93,397
TOTAL CURRENT EXPENDITURES		\$ 10,519,326	\$ (334,943)	\$ 10,184,383	\$ 9,700,668	\$ 483,714
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-063-000-0000-000	Grades 9-12	\$ 21,000	\$ 4,104	\$ 25,104	\$ 19,103	\$ 6,001
15-402-100-730-051-000-0000-000	Athletic Activities	\$ 15,000	\$ -	\$ 15,000	\$ 11,010	\$ 3,990
Total Equipment		\$ 36,000	\$ 4,104	\$ 40,104	\$ 30,113	\$ 9,991
TOTAL CAPITAL OUTLAY		\$ 36,000	\$ 4,104	\$ 40,104	\$ 30,113	\$ 9,991
TOTAL SCHOOL BASED EXPENDITURES		\$ 10,555,326	\$ (330,839)	\$ 10,224,487	\$ 9,730,781	\$ 493,705
Other Financing Sources:						
	Operating Transfer In	\$ 10,555,326	\$ (330,839)	\$ 10,224,487	\$ 9,730,781	\$ 493,705
Operating Transfer Out:						
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 10,555,326	\$ (330,839)	\$ 10,224,487	\$ 9,730,781	\$ 493,705
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, 2021**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-064-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,874,862	\$ (218,645)	\$ 2,656,217	\$ 2,656,217	\$ 0
15-140-100-101-064-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-106-064-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
15-190-100-340-064-000-0000-000	Purchased Technical Services	\$ 12,229	\$ -	\$ 12,229	\$ 2,769	\$ 9,460
15-190-100-610-064-000-0000-000	General Supplies	\$ 42,875	\$ (2,136)	\$ 40,739	\$ 9,354	\$ 31,385
15-190-100-640-064-000-0000-000	Textbooks	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,933,466	\$ (220,782)	\$ 2,712,684	\$ 2,668,340	\$ 44,344
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-064-000-0000-000	Salaries of Teachers	\$ 61,133	\$ -	\$ 61,133	\$ 60,827	\$ 306
15-204-100-610-064-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Learning and/or Language Disabilities		\$ 61,553	\$ -	\$ 61,553	\$ 60,827	\$ 726
Behavioral Disabilities:						
15-209-100-101-064-000-0000-000	Salaries of Teachers	\$ 100,125	\$ -	\$ 100,125	\$ 100,125	\$ -
15-209-100-106-064-000-0000-000	Other Salaries for Instruction	\$ 86,702	\$ -	\$ 86,702	\$ 86,534	\$ 168
15-209-100-610-064-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Behavioral Disabilities		\$ 187,247	\$ -	\$ 187,247	\$ 186,659	\$ 588
Resource Room/Resource Center:						
15-213-100-101-064-000-0000-000	Salaries of Teachers	\$ 532,440	\$ (176,889)	\$ 355,551	\$ 355,550	\$ 0
15-213-100-106-064-000-0000-000	Other Salaries for Instruction	\$ 53,429	\$ 500	\$ 53,929	\$ 53,929	\$ -
Total Resource Room/Resource Center		\$ 585,869	\$ (176,389)	\$ 409,480	\$ 409,479	\$ 0
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 834,669	\$ (176,389)	\$ 658,280	\$ 656,965	\$ 1,314
Bilingual Education - Instruction						
15-240-100-101-064-000-0000-000	Salaries of Teachers	\$ 503,707	\$ -	\$ 503,707	\$ 468,370	\$ 35,337
Total Bilingual Education - Instruction		\$ 503,707	\$ -	\$ 503,707	\$ 468,370	\$ 35,337
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-064-053-0000-000	Salaries	\$ 2,610	\$ -	\$ 2,610	\$ 2,610	\$ 0
15-401-100-500-064-000-0000-000	Purchased Services (300-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 2,810	\$ -	\$ 2,810	\$ 2,610	\$ 200
Summer School - Instruction						
15-422-100-101-064-053-0000-000	Salaries of Teachers	\$ 1,050	\$ -	\$ 1,050	\$ 630	\$ 420
Total Summer School - Instruction		\$ 1,050	\$ -	\$ 1,050	\$ 630	\$ 420
Total Summer School		\$ 1,050	\$ -	\$ 1,050	\$ 630	\$ 420
Total Instruction and At-Risk Programs		\$ 4,275,702	\$ (397,171)	\$ 3,878,531	\$ 3,796,915	\$ 81,616

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-064-000-0000-000	Salaries	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
15-000-211-100-064-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,906	\$ (1,000)	\$ 11,906	\$ 10,284	\$ 1,622
15-000-211-174-064-000-0000-000	Salaries of Community/School Coordinators	0	\$ -	0	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 64,182	\$ (1,000)	\$ 63,182	\$ 61,560	\$ 1,622
Undistributed Expenditures - Health Services						
15-000-213-100-064-000-0000-000	Salaries	\$ 66,384	\$ 680	\$ 67,064	\$ 40,373	\$ 26,691
15-000-213-610-064-000-0000-000	Supplies and Materials	\$ 210	\$ -	\$ 210	\$ -	\$ 210
Total Undistributed Expenditures - Health Services		\$ 66,594	\$ 680	\$ 67,274	\$ 40,373	\$ 26,901
Undist. Expend. - Guidance Services						
15-000-218-104-064-000-0000-000	Salaries of Other Professional Staff	\$ 268,054	\$ (3,300)	\$ 264,754	\$ 264,703	\$ 51
15-000-218-104-064-053-0000-000	Other Salaries	\$ 6,300	\$ -	\$ 6,300	\$ 5,075	\$ 1,225
15-000-218-600-064-000-0000-000	Supplies and Materials	\$ 4,331	\$ -	\$ 4,331	\$ 1,652	\$ 2,679
Total Undist. Expend. - Guidance Services		\$ 278,685	\$ (3,300)	\$ 275,385	\$ 271,430	\$ 3,955
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-064-000-0000-000	Salaries of Supervisor of Instruction	\$ 59,371	\$ -	\$ 59,371	\$ 57,306	\$ 2,065
15-000-221-176-064-000-0000-000	Instructional Coaches	\$ 32,560	\$ -	\$ 32,560	\$ 14,314	\$ 18,246
15-000-221-320-064-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 101,931	\$ -	\$ 101,931	\$ 71,620	\$ 30,311
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-064-000-0000-000	Salaries	\$ 33,677	\$ 0	\$ 33,677	\$ 33,677	\$ -
15-000-222-300-064-000-0000-000	Purchased Professional and Technical Services	\$ 1,161	\$ -	\$ 1,161	\$ 1,161	\$ -
15-000-222-580-064-000-0000-000	Other Purchased Services (400-500 series)	0	\$ -	0	\$ -	\$ -
15-000-222-600-064-000-0000-000	Supplies and Materials	\$ 588	\$ -	\$ 588	\$ -	\$ 588
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 35,426	\$ 0	\$ 35,426	\$ 34,838	\$ 588
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-064-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 255,432	\$ 15,768	\$ 271,200	\$ 271,200	\$ 0
15-000-240-105-064-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,276	\$ -	\$ 51,276	\$ 51,276	\$ -
15-000-240-590-064-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ -	\$ 250	\$ -	\$ 250
15-000-240-600-064-000-0000-000	Supplies and Materials	\$ 21,873	\$ 3,136	\$ 25,009	\$ 22,900	\$ 2,109
15-000-240-800-064-000-0000-000	Other Objects	0	\$ -	0	\$ -	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 328,831	\$ 18,904	\$ 347,735	\$ 345,376	\$ 2,359
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-064-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ (1,000)	\$ 4,000	\$ -	\$ 4,000
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ (1,000)	\$ 4,000	\$ -	\$ 4,000
UNALLOCATED BENEFITS						
15-000-291-220-064-000-0000-000	Social Security Contributions	\$ 40,127	\$ 1,037	\$ 41,164	\$ 41,164	\$ -
15-000-291-249-064-000-0000-000	Other Retirement Contributions - Regular	\$ 86,062	\$ 13,563	\$ 99,625	\$ 99,625	\$ -
15-000-291-270-064-000-0000-000	Health Benefits	\$ 1,531,922	\$ 5,052	\$ 1,536,974	\$ 1,536,974	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,658,111	\$ 19,652	\$ 1,677,763	\$ 1,677,763	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,658,111	\$ 19,652	\$ 1,677,763	\$ 1,677,763	\$ -
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,538,760	\$ 33,936	\$ 2,572,696	\$ 2,502,960	\$ 69,736
TOTAL CURRENT EXPENDITURES		\$ 6,814,462	\$ (363,235)	\$ 6,451,227	\$ 6,299,875	\$ 151,352
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,814,462	\$ (363,235)	\$ 6,451,227	\$ 6,299,875	\$ 151,352
Other Financing Sources:						
	Operating Transfer In	\$ 6,814,462	\$ (363,235)	\$ 6,451,227	\$ 6,299,875	\$ 151,352
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,814,462	\$ (363,235)	\$ 6,451,227	\$ 6,299,875	\$ 151,352
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, 2021**

<u>School: No. 65 YES Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Behavioral Disabilities:						
15-209-100-101-065-000-0000-000	Salaries of Teachers	\$ -	\$ 48,875	\$ 48,875	\$ 48,875	\$ -
Total Behavioral Disabilities		\$ -	\$ 48,875	\$ 48,875	\$ 48,875	\$ -
Resource Room/Resource Center:						
15-213-100-101-065-000-0000-000	Salaries of Teachers	\$ 595,491	\$ -	\$ 595,491	\$ 500,488	\$ 95,004
15-213-100-106-065-000-0000-000	Other Salaries for Instruction	\$ 40,844	\$ -	\$ 40,844	\$ 40,844	\$ -
15-213-100-610-065-000-0000-000	General Supplies	\$ 3,364	\$ (2,820)	\$ 544	\$ 544	\$ -
Total Resource Room/Resource Center		\$ 639,699	\$ (2,820)	\$ 636,879	\$ 541,876	\$ 95,004
Autism:						
15-214-100-101-065-000-0000-000	Salaries of Teachers	\$ -	\$ 63,750	\$ 63,750	\$ 3,355	\$ 60,395
Total Autism		\$ -	\$ 63,750	\$ 63,750	\$ 3,355	\$ 60,395
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 639,699	\$ 109,805	\$ 749,504	\$ 594,106	\$ 155,398
Before/After School Programs - Instruction						
15-421-100-101-065-061-0000-000	Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Before/After School Programs - Instruction		\$ -	\$ -	\$ -	\$ -	\$ -
Total Before/After School Programs		\$ -	\$ -	\$ -	\$ -	\$ -
Alternative Education Program - Instruction						
15-423-100-101-065-000-0000-000	Salaries of Teachers	\$ 2,035,689	\$ (59,491)	\$ 1,976,198	\$ 1,902,577	\$ 73,621
15-423-100-106-065-000-0000-000	Other Salaries for Instruction	\$ 156,798	\$ -	\$ 156,798	\$ 138,864	\$ 17,934
15-423-100-610-065-000-0000-000	General Supplies	\$ 6,838	\$ -	\$ 6,838	\$ 6,322	\$ 516
Total Alternative Education Program - Instruction		\$ 2,199,325	\$ (59,491)	\$ 2,139,834	\$ 2,047,762	\$ 92,072
Alternative Education Program - Support						
15-423-218-104-065-053-0000-000	Salaries	\$ 824,087	\$ 75,848	\$ 899,935	\$ 777,879	\$ 122,056
15-423-222-300-065-000-0000-000	Purchased Professional and Technical Services	0	\$ -	0	0	\$ -
15-423-240-590-065-000-0000-000	Purchased Services (400-500 series)	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
15-423-240-600-065-000-0000-000	Supplies and Materials	\$ 5,467	\$ 1,270	\$ 6,737	\$ 5,453	\$ 1,285
15-423-200-800-065-000-0000-000	Other Objects	\$ -	\$ -	\$ -	\$ 0	\$ -
Total Alternative Education Program - Support		\$ 829,554	\$ 83,618	\$ 913,172	\$ 789,832	\$ 123,341
Total Alternative Education Program		\$ 3,028,879	\$ 24,127	\$ 3,053,006	\$ 2,837,594	\$ 215,413
Total Instruction and At-Risk Programs		\$ 3,668,578	\$ 133,932	\$ 3,802,510	\$ 3,431,700	\$ 370,811
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-065-000-0000-000	Salaries	\$ 68,612	\$ -	\$ 68,612	\$ 68,612	\$ -
15-000-211-173-065-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	0	\$ -	0	0	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 68,612	\$ -	\$ 68,612	\$ 68,612	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-065-000-0000-000	Salaries of Other Professional Staff	\$ -	\$ 50	\$ 50	\$ 50	\$ -
Total Undist. Expend. - Guidance Services		\$ -	\$ 50	\$ 50	\$ 50	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-065-000-0000-000	Salaries of Supervisor of Instruction	\$ 19,541	\$ 5,854	\$ 25,395	\$ 24,895	\$ 500
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 19,541	\$ 5,854	\$ 25,395	\$ 24,895	\$ 500
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-065-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 181,499	\$ -	\$ 181,499	\$ 178,474	\$ 3,025
15-000-240-105-065-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ -	\$ -	\$ -	\$ -	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 181,499	\$ -	\$ 181,499	\$ 178,474	\$ 3,025
Undist. Expend. - Custodial Services						
15-000-262-100-065-000-0000-000	Salaries	\$ 124,390	\$ -	\$ 124,390	\$ 123,290	\$ 1,100
Total Undist. Expend. - Custodial Services		\$ 124,390	\$ -	\$ 124,390	\$ 123,290	\$ 1,100
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 124,390	\$ -	\$ 124,390	\$ 123,290	\$ 1,100
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-065-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 65 YES Academy</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS						
15-000-291-220-065-000-0000-000	Social Security Contributions	\$ 72,605	\$ (8,136)	\$ 64,469	\$ 56,274	\$ 8,195
15-000-291-249-065-000-0000-000	Other Retirement Contributions - Regular	\$ 13,597	\$ 4,562	\$ 18,159	\$ 18,159	\$ -
15-000-291-270-065-000-0000-000	Health Benefits	\$ 995,205	\$ 10,887	\$ 1,006,092	\$ 1,006,092	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,081,407	\$ 7,313	\$ 1,088,720	\$ 1,080,526	\$ 8,195
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,081,407	\$ 7,313	\$ 1,088,720	\$ 1,080,526	\$ 8,195
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,479,449	\$ 9,217	\$ 1,488,666	\$ 1,475,847	\$ 12,820
TOTAL CURRENT EXPENDITURES		\$ 5,148,027	\$ 143,150	\$ 5,291,177	\$ 4,907,546	\$ 383,630
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,148,027	\$ 143,150	\$ 5,291,177	\$ 4,907,546	\$ 383,630
Other Financing Sources:						
	Operating Transfer In	\$ 5,148,027	\$ 143,150	\$ 5,291,177	\$ 4,907,546	\$ 383,630
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,148,027	\$ 143,150	\$ 5,291,177	\$ 4,907,546	\$ 383,630
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 68 Don Bosco</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-068-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 102,471	\$ 285	\$ 102,756	\$ 102,752	\$ 4
15-130-100-101-068-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,645,339	\$ 49,800	\$ 2,695,139	\$ 2,640,407	\$ 54,732
15-130-100-101-068-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction						
15-190-100-610-068-000-0000-000	General Supplies	\$ 48,701	\$ -	\$ 48,701	\$ 7,878	\$ 40,823
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,800,511	\$ 50,085	\$ 2,850,596	\$ 2,751,037	\$ 99,559
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-068-000-0000-000	Salaries of Teachers	\$ 64,025	\$ (6,900)	\$ 57,125	\$ 57,105	\$ 20
15-204-100-106-068-000-0000-000	Other Salaries for Instruction	\$ 95,603	\$ 1,300	\$ 96,903	\$ 77,686	\$ 19,217
15-204-100-610-068-000-0000-000	General Supplies	\$ 3,995	\$ -	\$ 3,995	\$ 192	\$ 3,803
Total Learning and/or Language Disabilities		\$ 163,623	\$ (5,600)	\$ 158,023	\$ 134,983	\$ 23,040
Resource Room/Resource Center:						
15-213-100-101-068-000-0000-000	Salaries of Teachers	\$ 538,993	\$ -	\$ 538,993	\$ 505,165	\$ 33,828
15-213-100-610-068-000-0000-000	General Supplies	\$ 10,547	\$ -	\$ 10,547	\$ 1,257	\$ 9,290
Total Resource Room/Resource Center		\$ 549,540	\$ -	\$ 549,540	\$ 506,422	\$ 43,118
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 713,163	\$ (5,600)	\$ 707,563	\$ 641,405	\$ 66,158
Bilingual Education - Instruction						
15-240-100-101-068-000-0000-000	Salaries of Teachers	\$ 500,640	\$ -	\$ 500,640	\$ 437,090	\$ 63,550
15-240-100-610-068-000-0000-000	General Supplies	\$ 16,620	\$ -	\$ 16,620	\$ 175	\$ 16,445
Total Bilingual Education - Instruction		\$ 517,260	\$ -	\$ 517,260	\$ 437,265	\$ 79,995
Total Instruction and At-Risk Programs		\$ 4,030,934	\$ 44,485	\$ 4,075,419	\$ 3,829,707	\$ 245,712
Undistributed Expenditures - Health Services						
15-000-213-100-068-000-0000-000	Salaries	\$ 67,105	\$ -	\$ 67,105	\$ 62,743	\$ 4,362
15-000-213-600-068-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ 161	\$ 7
Total Undistributed Expenditures - Health Services		\$ 67,273	\$ -	\$ 67,273	\$ 62,904	\$ 4,369
Undist. Expend. - Guidance Services						
15-000-218-104-068-000-0000-000	Salaries of Other Professional Staff	\$ 135,888	\$ -	\$ 135,888	\$ 135,888	\$ -
15-000-218-104-068-053-0000-000	Other Salaries	\$ 1,750	\$ -	\$ 1,750	\$ 1,400	\$ 350
15-000-218-600-068-000-0000-000	Supplies and Materials	\$ 168	\$ -	\$ 168	\$ -	\$ 168
Total Undist. Expend. - Guidance Services		\$ 137,806	\$ -	\$ 137,806	\$ 137,288	\$ 518

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 68 Don Bosco</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-068-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-068-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 389,538	\$ -	\$ 389,538	\$ 332,566	\$ 56,972
15-000-240-105-068-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 86,152	\$ 14,900	\$ 101,052	\$ 100,985	\$ 67
15-000-240-600-068-000-0000-000	Supplies and Materials	\$ 25,234	\$ -	\$ 25,234	\$ 12,236	\$ 12,998
Total Undist. Expend. - Support Serv. - School Admin.		\$ 500,924	\$ 14,900	\$ 515,824	\$ 445,787	\$ 70,037
Undist. Expend. - Custodial Services						
15-000-262-100-068-000-0000-000	Salaries	\$ 64,848	\$ 297	\$ 65,145	\$ 65,145	\$ -
15-000-262-107-068-000-0000-000	Salaries of Non-instructional Aides	\$ 47,676	\$ 5,620	\$ 53,296	\$ 38,540	\$ 14,756
15-000-262-600-068-000-0000-000	General Supplies	\$ 168	\$ -	\$ 168	\$ -	\$ 168
Total Undist. Expend. - Custodial Services		\$ 112,692	\$ 5,917	\$ 118,609	\$ 103,685	\$ 14,924
Undist. Expend. - Security						
15-000-266-100-068-000-0000-000	Salaries	\$ 97,299	\$ -	\$ 97,299	\$ 97,299	\$ -
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	\$ 2,523	\$ -	\$ 2,523	\$ 2,500	\$ 23
Total Undist. Expend. - Security		\$ 99,822	\$ -	\$ 99,822	\$ 99,799	\$ 23
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 212,514	\$ 5,917	\$ 218,431	\$ 203,484	\$ 14,947
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)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ (5,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-068-000-0000-000	Social Security Contributions	\$ 50,550	\$ -	\$ 50,550	\$ 49,926	\$ 624
15-000-291-249-068-000-0000-000	Other Retirement Contributions - Regular	\$ 80,471	\$ 16,820	\$ 97,291	\$ 97,291	\$ -
15-000-291-270-068-000-0000-000	Health Benefits	\$ 1,446,564	\$ 17,963	\$ 1,464,527	\$ 1,464,527	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,577,585	\$ 34,783	\$ 1,612,368	\$ 1,611,744	\$ 624
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,577,585	\$ 34,783	\$ 1,612,368	\$ 1,611,744	\$ 624
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,511,102	\$ 55,600	\$ 2,566,702	\$ 2,476,208	\$ 90,494
TOTAL CURRENT EXPENDITURES		\$ 6,542,036	\$ 100,085	\$ 6,642,121	\$ 6,305,915	\$ 336,206
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 6,542,036	\$ 100,085	\$ 6,642,121	\$ 6,305,915	\$ 336,206
Other Financing Sources:						
Operating Transfer In		\$ 6,542,036	\$ 100,085	\$ 6,642,121	\$ 6,305,915	\$ 336,206
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,542,036	\$ 100,085	\$ 6,642,121	\$ 6,305,915	\$ 336,206
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, 2021**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-075-000-0000-000	Kindergarten - Salaries of Teachers	\$ 58,605	\$ -	\$ 58,605	\$ 58,605	\$ -
15-120-100-101-075-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 697,132	\$ 3,140	\$ 700,272	\$ 700,045	\$ 227
15-120-100-101-075-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 94	\$ 1,907
15-130-100-101-075-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 471,831	\$ 310	\$ 472,141	\$ 472,132	\$ 9
Regular Programs - Undistributed Instruction						
15-190-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 76,299	\$ 2,800	\$ 79,099	\$ 79,068	\$ 31
15-190-100-610-075-000-0000-000	General Supplies	\$ 5,185	\$ -	\$ 5,185	\$ 4,738	\$ 447
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,311,052	\$ 6,250	\$ 1,317,302	\$ 1,314,681	\$ 2,621
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
			\$ -			
15-201-100-101-075-000-0000-000	Salaries of Teachers	\$ 526,846	\$ -	\$ 526,846	\$ 526,846	\$ -
15-201-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 250,055	\$ 86,345	\$ 336,400	\$ 314,888	\$ 21,512
15-201-100-610-075-000-0000-000	General Supplies	\$ 2,086	\$ -	\$ 2,086	\$ 2,086	\$ -
Total Cognitive - Mild		\$ 778,987	\$ 86,345	\$ 865,332	\$ 843,820	\$ 21,512
Cognitive - Moderate:						
15-202-100-610-075-000-0000-000	General Supplies	\$ 841	\$ -	\$ 841	\$ 841	\$ -
Total Cognitive - Moderate		\$ 841	\$ -	\$ 841	\$ 841	\$ -
Resource Room/Resource Center:						
15-213-100-101-075-000-0000-000	Salaries of Teachers	\$ 156,672	\$ -	\$ 156,672	\$ 156,672	\$ -
15-213-100-610-075-000-0000-000	General Supplies	\$ 1,261	\$ -	\$ 1,261	\$ 1,261	\$ -
Total Resource Room/Resource Center		\$ 157,933	\$ -	\$ 157,933	\$ 157,933	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 937,761	\$ 86,345	\$ 1,024,106	\$ 1,002,594	\$ 21,512
Bilingual Education - Instruction						
15-240-100-101-075-000-0000-000	Salaries of Teachers	\$ 20,873	\$ -	\$ 20,873	\$ 8,349	\$ 12,524
Total Bilingual Education - Instruction		\$ 20,873	\$ -	\$ 20,873	\$ 8,349	\$ 12,524
Before/After School Programs - Instruction						
15-421-100-101-075-053-0000-000	Salaries of Teachers	\$ 7,000	\$ (1,700)	\$ 5,300	\$ -	\$ 5,300
15-421-100-106-075-061-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
Total Before/After School Programs - Instruction		\$ 7,000	\$ (1,700)	\$ 5,300	\$ -	\$ 5,300
Total Instruction and At-Risk Programs		\$ 2,276,686	\$ 90,895	\$ 2,367,581	\$ 2,325,624	\$ 41,957

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services						
15-000-213-100-075-000-0000-000	Salaries	\$ 103,867	\$ -	\$ 103,867	\$ 103,867	\$ -
15-000-213-600-075-000-0000-000	Supplies and Materials	\$ 84	\$ -	\$ 84	\$ -	\$ 84
Total Undistributed Expenditures - Health Services		\$ 103,951	\$ -	\$ 103,951	\$ 103,867	\$ 84
Undist. Expend. - Guidance Services						
15-000-218-104-075-000-0000-000	Salaries of Other Professional Staff	\$ 52,217	\$ -	\$ 52,217	\$ 31,823	\$ 20,394
15-000-218-600-075-000-0000-000	Supplies and Materials	\$ 84	\$ -	\$ 84	\$ 84	\$ -
Total Undist. Expend. - Guidance Services		\$ 52,301	\$ -	\$ 52,301	\$ 31,907	\$ 20,394
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-600-075-000-0000-000	Supplies and Materials	\$ 84	\$ -	\$ 84	\$ 52	\$ 32
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 84	\$ -	\$ 84	\$ 52	\$ 32
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-075-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 420	\$ -	\$ 420	\$ -	\$ 420
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-075-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 178,221	\$ -	\$ 178,221	\$ 178,221	\$ -
15-000-240-105-075-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 50,526	\$ -	\$ 50,526	\$ 44,631	\$ 5,895
15-000-240-590-075-000-0000-000	Other Purchased Services (400-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
15-000-240-600-075-000-0000-000	Supplies and Materials	\$ 841	\$ 5,700	\$ 6,541	\$ 6,405	\$ 136
15-000-240-800-075-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ 840	\$ 160
Total Undist. Expend. - Support Serv. - School Admin.		\$ 230,788	\$ 5,700	\$ 236,488	\$ 230,097	\$ 6,391
Undist. Expend. - Custodial Services						
15-000-262-100-075-000-0000-000	Salaries	\$ 64,168	\$ -	\$ 64,168	\$ 63,595	\$ 573
15-000-262-107-075-000-0000-000	Salaries of Non-instructional Aides	\$ 39,932	\$ 3,645	\$ 43,577	\$ 43,577	\$ -
15-000-262-600-075-000-0000-000	General Supplies	\$ 168	\$ -	\$ 168	\$ 87	\$ 81
Total Undist. Expend. - Custodial Services		\$ 104,268	\$ 3,645	\$ 107,913	\$ 107,259	\$ 654
Undist. Expend. - Security						
15-000-266-100-075-000-0000-000	Salaries	\$ 52,712	\$ -	\$ 52,712	\$ 52,612	\$ 100
15-000-266-600-075-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ 168	\$ 252
15-000-266-800-075-000-0000-000	Other Objects	\$ 0	\$ -	\$ 0	\$ -	\$ -
Total Undist. Expend. - Security		\$ 53,132	\$ -	\$ 53,132	\$ 52,780	\$ 352
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		\$ 157,400	\$ 3,645	\$ 161,045	\$ 160,039	\$ 1,006
15-000-270-512-075-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-075-000-0000-000	Social Security Contributions	\$ 51,330	\$ 1,539	\$ 52,869	\$ 52,869	\$ -
15-000-291-249-075-000-0000-000	Other Retirement Contributions - Regular	\$ 29,005	\$ 5,577	\$ 34,582	\$ 34,582	\$ -
15-000-291-270-075-000-0000-000	Health Benefits	\$ 878,657	\$ 10,429	\$ 889,086	\$ 889,086	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 958,992	\$ 17,545	\$ 976,537	\$ 976,537	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 958,992	\$ 17,545	\$ 976,537	\$ 976,537	\$ -
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,507,936	\$ 22,890	\$ 1,530,826	\$ 1,502,500	\$ 28,326
TOTAL CURRENT EXPENDITURES		\$ 3,784,622	\$ 113,785	\$ 3,898,407	\$ 3,828,124	\$ 70,283
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-120-100-730-075-000-0000-000	Grades 1-5	0	\$ -	0	0	\$ -
Total Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,784,622	\$ 113,785	\$ 3,898,407	\$ 3,828,124	\$ 70,283
Other Financing Sources:						
Operating Transfer In		\$ 3,784,622	\$ 113,785	\$ 3,898,407	\$ 3,828,124	\$ 70,283
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,784,622	\$ 113,785	\$ 3,898,407	\$ 3,828,124	\$ 70,283
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, 2021**

<u>School: No. 302 Single Gender</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-302-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 189,932	\$ 109,080	\$ 299,012	\$ 284,611	\$ 14,401
15-130-100-101-302-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 237,210	\$ 16,500	\$ 253,710	\$ 253,710	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-610-302-000-0000-000	General Supplies	\$ 4,205	\$ 1,592	\$ 5,797	\$ 3,778	\$ 2,019
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 431,347	\$ 127,172	\$ 558,519	\$ 542,099	\$ 16,421
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-302-000-0000-000	Salaries of Teachers	\$ 114,210	\$ -	\$ 114,210	\$ 62,605	\$ 51,605
Total Resource Room/Resource Center		\$ 114,210	\$ -	\$ 114,210	\$ 62,605	\$ 51,605
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 114,210	\$ -	\$ 114,210	\$ 62,605	\$ 51,605
Total Instruction and At-Risk Programs		\$ 545,557	\$ 127,172	\$ 672,729	\$ 604,704	\$ 68,026
Undistributed Expenditures - Health Services						
15-000-213-100-302-000-0000-000	Salaries	\$ 95,247	\$ 5,500	\$ 100,747	\$ 100,747	\$ -
Total Undistributed Expenditures - Health Services		\$ 95,247	\$ 5,500	\$ 100,747	\$ 100,747	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-302-000-0000-000	Salaries of Other Professional Staff	\$ 91,217	\$ 5,501	\$ 96,718	\$ 96,718	\$ -
Total Undist. Expend. - Guidance Services		\$ 91,217	\$ 5,501	\$ 96,718	\$ 96,718	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-302-000-0000-000	Purchased Prof. Educational Services	\$ 860	\$ -	\$ 860	\$ 630	\$ 230
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 860	\$ -	\$ 860	\$ 630	\$ 230
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-302-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 124,082	\$ 7,790	\$ 131,872	\$ 131,872	\$ -
15-000-240-105-302-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 38,751	\$ -	\$ 38,751	\$ 38,626	\$ 125
15-000-240-600-302-000-0000-000	Supplies and Materials	\$ 2,102	\$ -	\$ 2,102	\$ 700	\$ 1,402
Total Undist. Expend. - Support Serv. - School Admin.		\$ 164,935	\$ 7,790	\$ 172,725	\$ 171,198	\$ 1,527
Undist. Expend. - Custodial Services						
15-000-262-100-302-000-0000-000	Salaries	\$ 60,105	\$ -	\$ 60,105	\$ 29,091	\$ 31,014
15-000-262-107-302-000-0000-000	Salaries of Non-instructional Aides	\$ 8,190	\$ 925	\$ 9,115	\$ 9,115	\$ -
Total Undist. Expend. - Custodial Services		\$ 68,295	\$ 925	\$ 69,220	\$ 38,205	\$ 31,014
Undist. Expend. - Security						
15-000-266-100-302-000-0000-000	Salaries	\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
Total Undist. Expend. - Security		\$ 54,062	\$ -	\$ 54,062	\$ 54,062	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-302-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,250	\$ (1,250)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 1,250	\$ (1,250)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-302-000-0000-000	Social Security Contributions	\$ 14,073	\$ -	\$ 14,073	\$ 11,521	\$ 2,552
15-000-291-249-302-000-0000-000	Other Retirement Contributions - Regular	\$ 5,753	\$ 1,524	\$ 7,277	\$ 7,277	\$ -
15-000-291-270-302-000-0000-000	Health Benefits	\$ 320,862	\$ 12,856	\$ 333,718	\$ 333,718	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 340,688	\$ 14,380	\$ 355,068	\$ 352,516	\$ 2,552
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 340,688	\$ 14,380	\$ 355,068	\$ 352,516	\$ 2,552
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)		0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 816,554	\$ 32,845	\$ 849,399	\$ 814,075	\$ 35,324
TOTAL CURRENT EXPENDITURES		\$ 1,362,111	\$ 160,018	\$ 1,522,129	\$ 1,418,779	\$ 103,350
TOTAL SCHOOL BASED EXPENDITURES		\$ 1,362,111	\$ 160,018	\$ 1,522,129	\$ 1,418,779	\$ 103,350
Other Financing Sources:						
Operating Transfer In		\$ 1,362,111	\$ 160,018	\$ 1,522,129	\$ 1,418,779	\$ 103,350
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 1,362,111	\$ 160,018	\$ 1,522,129	\$ 1,418,779	\$ 103,350
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, 2021**

<u>School: No. 304 STEM</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-304-000-000-000	Grades 9-12 - Salaries of Teachers	\$ 3,467,714	\$ (124,749)	\$ 3,342,965	\$ 3,256,628	\$ 86,337
Regular Programs - Undistributed Instruction						
15-190-100-320-304-000-0000-000	Purchased Professional-Educational Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
15-190-100-340-304-000-0000-000	Purchased Technical Services	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
15-190-100-610-304-000-0000-000	General Supplies	\$ 29,613	\$ -	\$ 29,613	\$ 21,885	\$ 7,728
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,505,827	\$ (124,749)	\$ 3,381,078	\$ 3,287,012	\$ 94,066
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-106-304-000-0000-000	Other Salaries for Instruction	\$ -	\$ -	\$ 0	\$ 0	\$ -
	Total Cognitive - Mild	\$ -	\$ -	\$ -	\$ -	\$ -
Learning and/or Language Disabilities:						
15-204-100-101-304-000-0000-000	Salaries of Teachers	\$ 81,955	\$ -	\$ 81,955	\$ 81,545	\$ 410
15-204-100-106-304-000-0000-000	Other Salaries for Instruction	\$ 34,546	\$ 1,000	\$ 35,546	\$ 35,546	\$ -
	Total Learning and/or Language Disabilities	\$ 116,501	\$ 1,000	\$ 117,501	\$ 117,091	\$ 410
Resource Room/Resource Center:						
15-213-100-101-304-000-0000-000	Salaries of Teachers	\$ 250,344	\$ 490	\$ 250,834	\$ 250,834	\$ -
15-213-100-610-304-000-0000-000	General Supplies	\$ 11,167	\$ -	\$ 11,167	\$ -	\$ 11,167
	Total Resource Room/Resource Center	\$ 261,511	\$ 490	\$ 262,001	\$ 250,834	\$ 11,167
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 378,012	\$ 1,490	\$ 379,502	\$ 367,925	\$ 11,577
Bilingual Education - Instruction						
15-240-100-101-304-000-0000-000	Salaries of Teachers	\$ 187,454	\$ 400	\$ 187,854	\$ 187,854	\$ -
15-240-100-106-304-000-0000-000	Other Salaries for Instruction	\$ -	\$ -	\$ 0	\$ -	\$ -
15-240-100-610-304-000-0000-000	General Supplies	\$ 10,538	\$ -	\$ 10,538	\$ 4,346	\$ 6,192
	Total Bilingual Education - Instruction	\$ 197,992	\$ 400	\$ 198,392	\$ 192,200	\$ 6,192
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-304-053-0000-000	Salaries	\$ 35,913	\$ -	\$ 35,913	\$ 14,041	\$ 21,872
	Total School-Spon. Cocurricular Actvts. - Inst.	\$ 35,913	\$ -	\$ 35,913	\$ 14,041	\$ 21,872
School-Spon. Cocurricular Athletics - Inst.						
15-402-100-105-304-000-0000-000	Salaries	\$ 853,838	\$ (174,722)	\$ 679,116	\$ 660,619	\$ 18,497
15-402-100-500-304-000-0000-000	Purchased Services (300-500 series)	\$ 161,276	\$ 3,154	\$ 164,430	\$ 146,413	\$ 18,017
15-402-100-600-304-000-0000-000	Supplies and Materials	\$ 66,168	\$ 28,000	\$ 94,168	\$ 90,263	\$ 3,905
15-402-100-800-304-000-0000-000	Other Objects	\$ 11,000	\$ (11,000)	\$ -	\$ -	\$ -
	Total School-Spon. Cocurricular Athletics - Inst.	\$ 1,092,282	\$ (154,568)	\$ 937,714	\$ 897,295	\$ 40,419
Before/After School Programs - Instruction						
15-421-100-101-304-053-0000-000	Salaries of Teachers	\$ 23,170	\$ (1,100)	\$ 22,070	\$ 280	\$ 21,790
15-421-100-106-050-053-0000-000	Other Salaries for Instruction	\$ -	\$ -	\$ 0	\$ -	\$ -
	Total Before/After School Programs - Instruction	\$ 23,170	\$ (1,100)	\$ 22,070	\$ 280	\$ 21,790
	Total Before/After School Programs	\$ 23,170	\$ (1,100)	\$ 22,070	\$ 280	\$ 21,790
	Total Instruction and At-Risk Programs	\$ 5,233,196	\$ (278,527)	\$ 4,954,669	\$ 4,758,754	\$ 195,916
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-304-000-0000-000	Salaries	\$ 12,906	\$ (12,906)	\$ -	\$ -	\$ -
15-000-211-105-304-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 40,526	\$ -	\$ 40,526	\$ 40,526	\$ -
15-000-211-173-304-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 98,813	\$ -	\$ 98,813	\$ 98,813	\$ -
15-000-211-174-304-000-0000-000	Salaries of Community/School Coordinators	\$ 131,374	\$ -	\$ 131,374	\$ 131,374	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 283,619	\$ (12,906)	\$ 270,713	\$ 270,713	\$ -
Undistributed Expenditures - Health Services						
15-000-213-105-304-000-0000-000	Salaries	\$ 244,490	\$ -	\$ 244,490	\$ 244,490	\$ -
15-000-213-600-304-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 416	\$ 4
	Total Undistributed Expenditures - Health Services	\$ 244,910	\$ -	\$ 244,910	\$ 244,906	\$ 4
Undist. Expend. - Guidance Services						
15-000-218-104-304-000-0000-000	Salaries of Other Professional Staff	\$ 330,149	\$ 67,078	\$ 397,227	\$ 397,221	\$ 6
15-000-218-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 56,398	\$ -	\$ 56,398	\$ 43,003	\$ 13,395
15-000-218-600-304-000-0000-000	Supplies and Materials	\$ 630	\$ -	\$ 630	\$ -	\$ 630
	Total Undist. Expend. - Guidance Services	\$ 387,177	\$ 67,078	\$ 454,255	\$ 440,224	\$ 14,031
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-304-000-0000-000	Salaries of Supervisor of Instruction	\$ 107,942	\$ -	\$ 107,942	\$ 85,730	\$ 22,212
15-000-221-105-304-000-0000-000	Salaries of Sec and Clerical Assist.	\$ 57,873	\$ -	\$ 57,873	\$ 57,873	\$ -
15-000-221-102-304-053-0000-000	Other Salaries	\$ -	\$ -	\$ 0	\$ -	\$ -
15-000-221-320-304-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 5,000
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 175,815	\$ (5,000)	\$ 170,815	\$ 143,603	\$ 27,212
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-304-000-0000-000	Supplies and Materials	\$ -	\$ -	\$ 0	\$ -	\$ -
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-304-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 427,080	\$ 3,680	\$ 430,760	\$ 430,760	\$ -
15-000-240-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 94,826	\$ 16,200	\$ 111,026	\$ 111,016	\$ 10
15-000-240-580-304-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,000	\$ 1,200	\$ 5,200	\$ 2,360	\$ 2,840
15-000-240-610-304-000-0000-000	Supplies and Materials	\$ 40,451	\$ 1,560	\$ 42,011	\$ 37,004	\$ 5,007
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 566,357	\$ 22,640	\$ 588,997	\$ 581,140	\$ 7,857
Undist. Expend. - Custodial Services						
15-000-262-100-304-000-0000-000	Salaries	\$ 123,134	\$ 281	\$ 123,415	\$ 107,781	\$ 15,634
15-000-262-610-304-000-0000-000	General Supplies	\$ 841	\$ -	\$ 841	\$ 757	\$ 84
	Total Undist. Expend. - Custodial Services	\$ 123,975	\$ 281	\$ 124,256	\$ 108,538	\$ 15,717

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 304 STEM</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
15-000-266-100-304-000-0000-000	\$ 214,098	\$ -	\$ 214,098	\$ 214,098	\$ -
15-000-266-300-304-000-0000-000	0	\$ -	0	0	\$ -
15-000-266-600-304-000-0000-000	\$ 4,205	\$ -	\$ 4,205	\$ 3,639	\$ 566
Total Undist. Expend. - Security	\$ 218,303	\$ -	\$ 218,303	\$ 217,737	\$ 566
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 342,278	\$ 281	\$ 342,559	\$ 326,275	\$ 16,284
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-304-000-0000-000	\$ 151,000	\$ (98,100)	\$ 52,900	\$ 51,386	\$ 1,514
Total Undist. Expend. - Student Transportation Serv.	\$ 151,000	\$ (98,100)	\$ 52,900	\$ 51,386	\$ 1,514
UNALLOCATED BENEFITS					
15-000-291-220-304-000-0000-000	\$ 112,024	\$ 24,316	\$ 136,340	\$ 136,200	\$ 140
15-000-291-249-304-000-0000-000	\$ 81,911	\$ 12,531	\$ 94,442	\$ 94,442	\$ -
15-000-291-270-304-000-0000-000	\$ 1,777,119	\$ 18,329	\$ 1,795,448	\$ 1,795,448	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,971,054	\$ 55,176	\$ 2,026,230	\$ 2,026,090	\$ 140
TOTAL ON-BEHALF CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,971,054	\$ 55,176	\$ 2,026,230	\$ 2,026,090	\$ 140
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 4,122,210	\$ 29,168	\$ 4,151,378	\$ 4,084,337	\$ 67,041
TOTAL CURRENT EXPENDITURES	\$ 9,355,406	\$ (249,359)	\$ 9,106,047	\$ 8,843,090	\$ 262,957
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-304-000-0000-000	\$ 16,500	\$ 13,440	\$ 29,940	\$ 27,088	\$ 2,852
15-402-100-730-304-000-0000-000	\$ -	\$ 36,000	\$ 36,000	\$ 34,725	\$ 1,275
Total Equipment	\$ 16,500	\$ 49,440	\$ 65,940	\$ 61,813	\$ 4,127
TOTAL CAPITAL OUTLAY	\$ 16,500	\$ 49,440	\$ 65,940	\$ 61,813	\$ 4,127
TOTAL SCHOOL BASED EXPENDITURES	\$ 9,371,906	\$ (199,918)	\$ 9,171,988	\$ 8,904,904	\$ 267,084
Other Financing Sources:					
Operating Transfer In	\$ 9,371,906	\$ (199,918)	\$ 9,171,988	\$ 8,904,904	\$ 267,084
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 9,371,906	\$ (199,918)	\$ 9,171,988	\$ 8,904,904	\$ 267,084
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ (0)	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ (0.00)	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 304 STEM</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-304-000-000-000	Grades 9-12 - Salaries of Teachers	\$ 3,467,714	\$ (124,749)	\$ 3,342,965	\$ 3,256,628	\$ 86,337
Regular Programs - Undistributed Instruction						
15-190-100-320-304-000-0000-000	Purchased Professional-Educational Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
15-190-100-340-304-000-0000-000	Purchased Technical Services	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
15-190-100-610-304-000-0000-000	General Supplies	\$ 29,613	\$ -	\$ 29,613	\$ 21,885	\$ 7,728
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,505,827	\$ (124,749)	\$ 3,381,078	\$ 3,287,012	\$ 94,066
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-106-304-000-0000-000	Other Salaries for Instruction	\$ -	\$ -	\$ 0	\$ 0	\$ -
	Total Cognitive - Mild	\$ -	\$ -	\$ -	\$ -	\$ -
Learning and/or Language Disabilities:						
15-204-100-101-304-000-0000-000	Salaries of Teachers	\$ 81,955	\$ -	\$ 81,955	\$ 81,545	\$ 410
15-204-100-106-304-000-0000-000	Other Salaries for Instruction	\$ 34,546	\$ 1,000	\$ 35,546	\$ 35,546	\$ -
	Total Learning and/or Language Disabilities	\$ 116,501	\$ 1,000	\$ 117,501	\$ 117,091	\$ 410
Resource Room/Resource Center:						
15-213-100-101-304-000-0000-000	Salaries of Teachers	\$ 250,344	\$ 490	\$ 250,834	\$ 250,834	\$ -
15-213-100-610-304-000-0000-000	General Supplies	\$ 11,167	\$ -	\$ 11,167	\$ -	\$ 11,167
	Total Resource Room/Resource Center	\$ 261,511	\$ 490	\$ 262,001	\$ 250,834	\$ 11,167
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 378,012	\$ 1,490	\$ 379,502	\$ 367,925	\$ 11,577
Bilingual Education - Instruction						
15-240-100-101-304-000-0000-000	Salaries of Teachers	\$ 187,454	\$ 400	\$ 187,854	\$ 187,854	\$ -
15-240-100-106-304-000-0000-000	Other Salaries for Instruction	\$ -	\$ -	\$ 0	\$ -	\$ -
15-240-100-610-304-000-0000-000	General Supplies	\$ 10,538	\$ -	\$ 10,538	\$ 4,346	\$ 6,192
	Total Bilingual Education - Instruction	\$ 197,992	\$ 400	\$ 198,392	\$ 192,200	\$ 6,192
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-304-053-0000-000	Salaries	\$ 35,913	\$ -	\$ 35,913	\$ 14,041	\$ 21,872
	Total School-Spon. Cocurricular Actvts. - Inst.	\$ 35,913	\$ -	\$ 35,913	\$ 14,041	\$ 21,872
School-Spon. Cocurricular Athletics - Inst.						
15-402-100-105-304-000-0000-000	Salaries	\$ 853,838	\$ (174,722)	\$ 679,116	\$ 660,619	\$ 18,497
15-402-100-500-304-000-0000-000	Purchased Services (300-500 series)	\$ 161,276	\$ 3,154	\$ 164,430	\$ 146,413	\$ 18,017
15-402-100-600-304-000-0000-000	Supplies and Materials	\$ 66,168	\$ 28,000	\$ 94,168	\$ 90,263	\$ 3,905
15-402-100-800-304-000-0000-000	Other Objects	\$ 11,000	\$ (11,000)	\$ -	\$ -	\$ -
	Total School-Spon. Cocurricular Athletics - Inst.	\$ 1,092,282	\$ (154,568)	\$ 937,714	\$ 897,295	\$ 40,419
Before/After School Programs - Instruction						
15-421-100-101-304-053-0000-000	Salaries of Teachers	\$ 23,170	\$ (1,100)	\$ 22,070	\$ 280	\$ 21,790
15-421-100-106-050-053-0000-000	Other Salaries for Instruction	\$ -	\$ -	\$ 0	\$ -	\$ -
	Total Before/After School Programs - Instruction	\$ 23,170	\$ (1,100)	\$ 22,070	\$ 280	\$ 21,790
	Total Before/After School Programs	\$ 23,170	\$ (1,100)	\$ 22,070	\$ 280	\$ 21,790
	Total Instruction and At-Risk Programs	\$ 5,233,196	\$ (278,527)	\$ 4,954,669	\$ 4,758,754	\$ 195,916
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-304-000-0000-000	Salaries	\$ 12,906	\$ (12,906)	\$ -	\$ -	\$ -
15-000-211-105-304-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 40,526	\$ -	\$ 40,526	\$ 40,526	\$ -
15-000-211-173-304-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 98,813	\$ -	\$ 98,813	\$ 98,813	\$ -
15-000-211-174-304-000-0000-000	Salaries of Community/School Coordinators	\$ 131,374	\$ -	\$ 131,374	\$ 131,374	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 283,619	\$ (12,906)	\$ 270,713	\$ 270,713	\$ -
Undistributed Expenditures - Health Services						
15-000-213-105-304-000-0000-000	Salaries	\$ 244,490	\$ -	\$ 244,490	\$ 244,490	\$ -
15-000-213-600-304-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 416	\$ 4
	Total Undistributed Expenditures - Health Services	\$ 244,910	\$ -	\$ 244,910	\$ 244,906	\$ 4
Undist. Expend. - Guidance Services						
15-000-218-104-304-000-0000-000	Salaries of Other Professional Staff	\$ 330,149	\$ 67,078	\$ 397,227	\$ 397,221	\$ 6
15-000-218-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 56,398	\$ -	\$ 56,398	\$ 43,003	\$ 13,395
15-000-218-600-304-000-0000-000	Supplies and Materials	\$ 630	\$ -	\$ 630	\$ -	\$ 630
	Total Undist. Expend. - Guidance Services	\$ 387,177	\$ 67,078	\$ 454,255	\$ 440,224	\$ 14,031
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-304-000-0000-000	Salaries of Supervisor of Instruction	\$ 107,942	\$ -	\$ 107,942	\$ 85,730	\$ 22,212
15-000-221-105-304-000-0000-000	Salaries of Sec and Clerical Assist.	\$ 57,873	\$ -	\$ 57,873	\$ 57,873	\$ -
15-000-221-102-304-053-0000-000	Other Salaries	\$ -	\$ -	\$ 0	\$ -	\$ -
15-000-221-320-304-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 5,000
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 175,815	\$ (5,000)	\$ 170,815	\$ 143,603	\$ 27,212
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-304-000-0000-000	Supplies and Materials	\$ -	\$ -	\$ 0	\$ -	\$ -
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-304-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 427,080	\$ 3,680	\$ 430,760	\$ 430,760	\$ -
15-000-240-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 94,826	\$ 16,200	\$ 111,026	\$ 111,016	\$ 10
15-000-240-580-304-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,000	\$ 1,200	\$ 5,200	\$ 2,360	\$ 2,840
15-000-240-610-304-000-0000-000	Supplies and Materials	\$ 40,451	\$ 1,560	\$ 42,011	\$ 37,004	\$ 5,007
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 566,357	\$ 22,640	\$ 588,997	\$ 581,140	\$ 7,857
Undist. Expend. - Custodial Services						
15-000-262-100-304-000-0000-000	Salaries	\$ 123,134	\$ 281	\$ 123,415	\$ 107,781	\$ 15,634
15-000-262-610-304-000-0000-000	General Supplies	\$ 841	\$ -	\$ 841	\$ 757	\$ 84
	Total Undist. Expend. - Custodial Services	\$ 123,975	\$ 281	\$ 124,256	\$ 108,538	\$ 15,717

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 304 STEM</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
15-000-266-100-304-000-0000-000 Salaries	\$ 214,098	\$ -	\$ 214,098	\$ 214,098	\$ -
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	\$ 4,205	\$ -	\$ 4,205	\$ 3,639	\$ 566
Total Undist. Expend. - Security	\$ 218,303	\$ -	\$ 218,303	\$ 217,737	\$ 566
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 342,278	\$ 281	\$ 342,559	\$ 326,275	\$ 16,284
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-304-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 151,000	\$ (98,100)	\$ 52,900	\$ 51,386	\$ 1,514
Total Undist. Expend. - Student Transportation Serv.	\$ 151,000	\$ (98,100)	\$ 52,900	\$ 51,386	\$ 1,514
UNALLOCATED BENEFITS					
15-000-291-220-304-000-0000-000 Social Security Contributions	\$ 112,024	\$ 24,316	\$ 136,340	\$ 136,200	\$ 140
15-000-291-249-304-000-0000-000 Other Retirement Contributions - Regular	\$ 81,911	\$ 12,531	\$ 94,442	\$ 94,442	\$ -
15-000-291-270-304-000-0000-000 Health Benefits	\$ 1,777,119	\$ 18,329	\$ 1,795,448	\$ 1,795,448	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,971,054	\$ 55,176	\$ 2,026,230	\$ 2,026,090	\$ 140
TOTAL ON-BEHALF CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,971,054	\$ 55,176	\$ 2,026,230	\$ 2,026,090	\$ 140
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 4,122,210	\$ 29,168	\$ 4,151,378	\$ 4,084,337	\$ 67,041
TOTAL CURRENT EXPENDITURES	\$ 9,355,406	\$ (249,359)	\$ 9,106,047	\$ 8,843,090	\$ 262,957
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-304-000-0000-000 Grades 9-12	\$ 16,500	\$ 13,440	\$ 29,940	\$ 27,088	\$ 2,852
15-402-100-730-304-000-0000-000 School-Sponsored Co-Curricular and Extra-Curricular Activity	\$ -	\$ 36,000	\$ 36,000	\$ 34,725	\$ 1,275
Total Equipment	\$ 16,500	\$ 49,440	\$ 65,940	\$ 61,813	\$ 4,127
TOTAL CAPITAL OUTLAY	\$ 16,500	\$ 49,440	\$ 65,940	\$ 61,813	\$ 4,127
TOTAL SCHOOL BASED EXPENDITURES	\$ 9,371,906	\$ (199,918)	\$ 9,171,988	\$ 8,904,904	\$ 267,084
Other Financing Sources:					
Operating Transfer In	\$ 9,371,906	\$ (199,918)	\$ 9,171,988	\$ 8,904,904	\$ 267,084
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 9,371,906	\$ (199,918)	\$ 9,171,988	\$ 8,904,904	\$ 267,084
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ (0)	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ (0.00)	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 305 SET</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-305-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,327,513	\$ (59,400)	\$ 2,268,113	\$ 2,221,189	\$ 46,924
Regular Programs - Undistributed Instruction						
15-190-100-320-305-000-0000-000	Purchased Professional-Educational Services	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
15-190-100-340-305-000-0000-000	Purchased Technical Services	0	\$ -	0	0	\$ -
15-190-100-610-305-000-0000-000	General Supplies	\$ 17,487	\$ -	\$ 17,487	\$ 7,437	\$ 10,050
15-190-100-800-305-000-0000-000	Other Objects	\$ -	\$ 385	\$ 385	\$ -	\$ 385
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,346,500	\$ (59,015)	\$ 2,287,485	\$ 2,230,126	\$ 57,359
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
			\$ -			
15-201-100-101-305-000-0000-000	Salaries of Teachers	\$ 93,847	\$ -	\$ 93,847	\$ 93,847	\$ -
15-201-100-106-305-000-0000-000	Other Salaries for Instruction	\$ 48,957	\$ -	\$ 48,957	\$ 48,712	\$ 245
15-201-100-610-305-000-0000-000	General Supplies	\$ 1,554	\$ -	\$ 1,554	\$ -	\$ 1,554
Total Cognitive - Mild		\$ 144,358	\$ -	\$ 144,358	\$ 142,559	\$ 1,799
Learning and/or Language Disabilities:						
15-204-100-101-305-000-0000-000	Salaries of Teachers	\$ 59,013	\$ -	\$ 59,013	\$ 59,013	\$ -
15-204-100-106-305-000-0000-000	Other Salaries for Instruction	\$ 53,929	\$ 500	\$ 54,429	\$ 54,429	\$ -
Total Learning and/or Language Disabilities		\$ 112,942	\$ 500	\$ 113,442	\$ 113,442	\$ -
Resource Room/Resource Center:						
15-213-100-101-305-000-0000-000	Salaries of Teachers	\$ 566,221	\$ -	\$ 566,221	\$ 528,206	\$ 38,015
15-213-100-106-305-000-0000-000	Other Salaries for Instruction	\$ 31,733	\$ -	\$ 31,733	\$ 31,433	\$ 300
Total Resource Room/Resource Center		\$ 597,954	\$ -	\$ 597,954	\$ 559,639	\$ 38,315
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 855,254	\$ 500	\$ 855,754	\$ 815,641	\$ 40,113
Bilingual Education - Instruction						
15-240-100-101-305-000-0000-000	Salaries of Teachers	\$ 55,442	\$ -	\$ 55,442	\$ 55,442	\$ -
15-240-100-610-305-000-0000-000	General Supplies	\$ 8,804	\$ -	\$ 8,804	\$ 2,821	\$ 5,983
Total Bilingual Education - Instruction		\$ 64,246	\$ -	\$ 64,246	\$ 58,263	\$ 5,983
Total Instruction and At-Risk Programs		\$ 3,266,000	\$ (58,515)	\$ 3,207,485	\$ 3,104,029	\$ 103,456

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-305-000-0000-000 Salaries	\$ 12,906	\$ 140	\$ 13,046	\$ 13,046	\$ -
15-000-211-173-305-000-0000-000 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	0	\$ -	0	0	\$ -
15-000-211-174-305-000-0000-000 Salaries of Community/School Coordinators	0	\$ -	0	0	\$ -
Total Undistributed Expend. - Attend. & Social Work	\$ 12,906	\$ 140	\$ 13,046	\$ 13,046	\$ -
Undistributed Expenditures - Health Services					
15-000-213-600-305-000-0000-000 Supplies and Materials	\$ 252	\$ -	\$ 252	\$ 250	\$ 2
Total Undistributed Expenditures - Health Services	\$ 252	\$ -	\$ 252	\$ 250	\$ 2
Undist. Expend. - Guidance Services					
15-000-218-104-305-000-0000-000 Salaries of Other Professional Staff	\$ 222,377	\$ 555	\$ 222,932	\$ 222,377	\$ 555
15-000-218-600-305-000-0000-000 Supplies and Materials	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Undist. Expend. - Guidance Services	\$ 222,797	\$ 555	\$ 223,352	\$ 222,377	\$ 975
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-305-000-0000-000 Salaries of Supervisor of Instruction	\$ 146,286	\$ -	\$ 146,286	\$ 124,565	\$ 21,721
15-000-221-105-305-000-0000-000 Salaries of Secr and Clerical Assist.	0	\$ -	0	0	\$ -
15-000-221-320-305-000-0000-000 Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 5,000	\$ 5,000
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 156,286	\$ -	\$ 156,286	\$ 129,565	\$ 26,721
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-305-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 292,183	\$ -	\$ 292,183	\$ 260,948	\$ 31,235
15-000-240-105-305-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 97,252	\$ (13,400)	\$ 83,852	\$ 80,704	\$ 3,148
15-000-240-580-305-000-0000-000 Other Purchased Services (400-500 series)	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
15-000-240-610-305-000-0000-000 Supplies and Materials	\$ 8,411	\$ 8,615	\$ 17,026	\$ 14,380	\$ 2,646
15-000-240-800-305-000-0000-000 Other Objects	0	\$ -	0	\$ -	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 403,846	\$ (10,785)	\$ 393,061	\$ 356,032	\$ 37,029
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-305-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
Group Insurance	0	\$ -	0	0	\$ -
15-000-291-220-305-000-0000-000 Social Security Contributions	\$ 36,098	\$ -	\$ 36,098	\$ 33,740	\$ 2,358
15-000-291-249-305-000-0000-000 Other Retirement Contributions - Regular	\$ 65,329	\$ 10,351	\$ 75,680	\$ 75,680	\$ -
15-000-291-270-305-000-0000-000 Health Benefits	\$ 989,430	\$ 11,013	\$ 1,000,443	\$ 1,000,443	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,090,857	\$ 21,364	\$ 1,112,221	\$ 1,109,864	\$ 2,358
TOTAL ON-BEHALF CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,090,857	\$ 21,364	\$ 1,112,221	\$ 1,109,864	\$ 2,358
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,889,944	\$ 8,274	\$ 1,898,218	\$ 1,831,133	\$ 67,085
TOTAL CURRENT EXPENDITURES	\$ 5,155,944	\$ (50,241)	\$ 5,105,703	\$ 4,935,163	\$ 170,541
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-305-000-0000-000 Grades 9-12	\$ 24,150	\$ -	\$ 24,150	\$ 21,581	\$ 2,569
Special Schools (All Programs)	0	\$ -	0	\$ -	\$ -
Total Equipment	\$ 24,150	\$ -	\$ 24,150	\$ 21,581	\$ 2,569
TOTAL CAPITAL OUTLAY	\$ 24,150	\$ -	\$ 24,150	\$ 21,581	\$ 2,569
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,180,094	\$ (50,241)	\$ 5,129,853	\$ 4,956,744	\$ 173,109

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>School: No. 305 SET</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
Other Financing Sources:		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
	Operating Transfer In	\$ 5,180,094	\$ (50,241)	\$ 5,129,853	\$ 4,956,744	\$ 173,109
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 5,180,094</u>	<u>\$ (50,241)</u>	<u>\$ 5,129,853</u>	<u>\$ 4,956,744</u>	<u>\$ 173,109</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, 2021**

<u>School: No. 306 BTMF</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-306-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,822,236	\$ 95,768	\$ 2,918,004	\$ 2,850,962	\$ 67,042
15-140-100-101-306-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Regular Programs - Undistributed Instruction						
15-190-100-320-306-000-0000-000	Purchased Professional-Educational Services	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
15-190-100-610-306-000-0000-000	General Supplies	\$ 26,023	\$ 12,000	\$ 38,023	\$ 24,176	\$ 13,847
15-190-100-640-306-000-0000-000	Textbooks	0	\$ -	0	0	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,854,259	\$ 107,768	\$ 2,962,027	\$ 2,878,639	\$ 83,388
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-101-306-000-0000-000	Salaries of Teachers	\$ 100,552	\$ -	\$ 100,552	\$ 100,552	\$ -
15-201-100-106-306-000-0000-000	Other Salaries for Instruction	\$ 100,614	\$ (5,500)	\$ 95,114	\$ 50,332	\$ 44,782
15-201-100-610-306-000-0000-000	General Supplies	\$ 12,617	\$ (5,000)	\$ 7,617	\$ 7,337	\$ 280
Total Cognitive - Mild		\$ 213,783	\$ (10,500)	\$ 203,283	\$ 158,221	\$ 45,062
Learning and/or Language Disabilities:						
15-204-100-101-306-000-0000-000	Salaries of Teachers	\$ 98,667	\$ -	\$ 98,667	\$ 98,667	\$ -
15-204-100-106-306-000-0000-000	Other Salaries for Instruction	\$ 33,062	\$ -	\$ 33,062	\$ 33,062	\$ -
Total Learning and/or Language Disabilities		\$ 131,729	\$ -	\$ 131,729	\$ 131,729	\$ -
Multiple Disabilities:						
15-212-100-101-306-000-0000-000	Salaries of Teachers	\$ 100,125	\$ -	\$ 100,125	\$ 100,125	\$ -
15-212-100-106-306-000-0000-000	Other Salaries for Instruction	\$ 46,343	\$ -	\$ 46,343	\$ 46,343	\$ -
Total Multiple Disabilities		\$ 146,468	\$ -	\$ 146,468	\$ 146,468	\$ -
Resource Room/Resource Center:						
15-213-100-101-306-000-0000-000	Salaries of Teachers	\$ 507,217	\$ -	\$ 507,217	\$ 453,457	\$ 53,760
15-213-100-106-306-000-0000-000	Other Salaries for Instruction	0	\$ -	0	0	\$ -
Total Resource Room/Resource Center		\$ 507,217	\$ -	\$ 507,217	\$ 453,457	\$ 53,760
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 999,197	\$ (10,500)	\$ 988,697	\$ 889,875	\$ 98,822
Bilingual Education - Instruction						
15-240-100-101-306-000-0000-000	Salaries of Teachers	\$ 205,292	\$ -	\$ 205,292	\$ 202,731	\$ 2,561
15-240-100-590-306-000-0000-000	Other Purchased Services (400-500 series)	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
15-240-100-640-306-000-0000-000	Textbooks	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
15-240-100-800-306-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
Total Bilingual Education - Instruction		\$ 208,292	\$ -	\$ 208,292	\$ 205,731	\$ 2,561
Before/After School Programs - Instruction						
15-421-100-101-306-053-0000-000	Salaries of Teachers	\$ 6,316	\$ 9,832	\$ 16,148	\$ 9,552	\$ 6,596
Total Before/After School Programs - Instruction		\$ 6,316	\$ 9,832	\$ 16,148	\$ 9,552	\$ 6,596
Total Before/After School Programs		\$ 6,316	\$ 9,832	\$ 16,148	\$ 9,552	\$ 6,596
Total Instruction and At-Risk Programs		\$ 4,068,064	\$ 107,100	\$ 4,175,164	\$ 3,983,797	\$ 191,367
Undistributed Expend. - Attend. & Social Work						
15-000-211-174-306-000-0000-000	Salaries of Community/School Coordinators	\$ 71,460	\$ 10,720	\$ 82,180	\$ 71,460	\$ 10,720
Total Undistributed Expend. - Attend. & Social Work		\$ 71,460	\$ 10,720	\$ 82,180	\$ 71,460	\$ 10,720

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 306 BTMF</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	<u></u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services						
15-000-213-100-306-000-0000-000	Salaries	0	\$ -	0	0	\$ -
15-000-213-600-306-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 403	\$ 17
Total Undistributed Expenditures - Health Services		\$ 420	\$ -	\$ 420	\$ 403	\$ 17
Undist. Expend. - Guidance Services						
15-000-218-104-306-000-0000-000	Salaries of Other Professional Staff	\$ 232,643	\$ (552)	\$ 232,091	\$ 232,091	\$ -
15-000-218-105-306-000-0000-000	Salaries of Secretarial and Clerical Assistants	0	\$ -	0	0	\$ -
15-000-218-104-306-053-0000-000	Other Salaries	\$ 5,250	\$ -	\$ 5,250	\$ 5,040	\$ 210
15-000-218-600-306-000-0000-000	Supplies and Materials	\$ 2,523	\$ -	\$ 2,523	\$ 2,117	\$ 406
Total Undist. Expend. - Guidance Services		\$ 240,416	\$ (552)	\$ 239,864	\$ 239,248	\$ 616
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-306-000-0000-000	Salaries of Supervisor of Instruction	\$ 106,470	\$ -	\$ 106,470	\$ 84,185	\$ 22,285
15-000-221-102-306-053-0000-000	Other Salaries	0	\$ -	0	0	\$ -
15-000-221-800-306-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 106,470	\$ -	\$ 106,470	\$ 84,185	\$ 22,285
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-306-000-0000-000	Purchased Professional - Educational Service	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -
15-000-223-580-306-000-0000-000	Other Purchased Services (400-500 series)	\$ 9,000	\$ (9,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 19,000	\$ (19,000)	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-306-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 265,187	\$ -	\$ 265,187	\$ 263,687	\$ 1,500
15-000-240-105-306-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 107,952	\$ -	\$ 107,952	\$ 107,952	\$ -
15-000-240-590-306-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,200	\$ -	\$ 1,200	\$ 1,000	\$ 200
15-000-240-610-306-000-0000-000	Supplies and Materials	\$ 1,682	\$ 7,000	\$ 8,682	\$ 8,682	\$ 0
15-000-240-800-306-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 376,021	\$ 7,000	\$ 383,021	\$ 381,321	\$ 1,700
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-306-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 12,000	\$ (12,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 12,000	\$ (12,000)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-306-000-0000-000	Social Security Contributions	\$ 28,953	\$ 15,265	\$ 44,218	\$ 44,218	\$ -
15-000-291-249-306-000-0000-000	Other Retirement Contributions - Regular	\$ 5,837	\$ 88,920	\$ 94,757	\$ 94,757	\$ -
15-000-291-270-306-000-0000-000	Health Benefits	\$ 1,338,052	\$ 13,160	\$ 1,351,212	\$ 1,351,212	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,372,842	\$ 117,345	\$ 1,490,187	\$ 1,490,187	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,372,842	\$ 117,345	\$ 1,490,187	\$ 1,490,187	\$ -
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,198,629	\$ 103,513	\$ 2,302,142	\$ 2,266,805	\$ 35,337
TOTAL CURRENT EXPENDITURES		\$ 6,266,693	\$ 210,613	\$ 6,477,306	\$ 6,250,602	\$ 226,704
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-306-000-0000-000	Grades 9-12	\$ -	\$ 17,000	\$ 17,000	\$ 2,995	\$ 14,005
Total Equipment		\$ -	\$ 17,000	\$ 17,000	\$ 2,995	\$ 14,005
TOTAL CAPITAL OUTLAY		\$ -	\$ 17,000	\$ 17,000	\$ 2,995	\$ 14,005
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,266,693	\$ 227,613	\$ 6,494,306	\$ 6,253,597	\$ 240,709
Other Financing Sources:						
	Operating Transfer In	\$ 6,266,693	\$ 227,613	\$ 6,494,306	\$ 6,253,597	\$ 240,709
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,266,693	\$ 227,613	\$ 6,494,306	\$ 6,253,597	\$ 240,709
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, 2021**

<u>School: No. 307 ACT</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-307-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,414,133	\$ 4,419	\$ 2,418,552	\$ 2,358,197	\$ 60,355
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	\$ 4,000	\$ -	\$ 4,000	\$ 2,587	\$ 1,413
15-190-100-610-307-000-0000-000	General Supplies	\$ 31,954	\$ -	\$ 31,954	\$ 18,355	\$ 13,599
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,454,467	\$ 4,419	\$ 2,458,886	\$ 2,379,138	\$ 79,748
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
		\$ -				
15-201-100-610-307-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ 1,000	\$ 682
Total Cognitive - Mild		\$ 1,682	\$ -	\$ 1,682	\$ 1,000	\$ 682
Learning and/or Language Disabilities:						
15-204-100-101-307-000-0000-000	Salaries of Teachers	\$ 322,144	\$ (1,300)	\$ 320,844	\$ 316,628	\$ 4,216
15-204-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 119,575	\$ -	\$ 119,575	\$ 95,901	\$ 23,674
Total Learning and/or Language Disabilities		\$ 441,719	\$ (1,300)	\$ 440,419	\$ 412,528	\$ 27,891
Behavioral Disabilities:						
15-209-100-101-307-000-0000-000	Salaries of Teachers	0	\$ -	0	\$ -	\$ -
15-209-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 44,987	\$ 3,000	\$ 47,987	\$ 47,987	\$ -
Total Behavioral Disabilities		\$ 44,987	\$ 3,000	\$ 47,987	\$ 47,987	\$ -
Multiple Disabilities:						
15-212-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 47,358	\$ (4,700)	\$ 42,658	\$ -	\$ 42,658
Total Multiple Disabilities		\$ 47,358	\$ (4,700)	\$ 42,658	\$ -	\$ 42,658
Resource Room/Resource Center:						
15-213-100-101-307-000-0000-000	Salaries of Teachers	\$ 763,488	\$ -	\$ 763,488	\$ 721,456	\$ 42,032
15-213-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 42,429	\$ -	\$ 42,429	\$ 42,217	\$ 212
Total Resource Room/Resource Center		\$ 805,917	\$ -	\$ 805,917	\$ 763,672	\$ 42,245
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,341,663	\$ (3,000)	\$ 1,338,663	\$ 1,225,188	\$ 113,475
Bilingual Education - Instruction						
15-240-100-101-307-000-0000-000	Salaries of Teachers	\$ 320,314	\$ -	\$ 320,314	\$ 270,657	\$ 49,657
15-240-100-610-307-000-0000-000	General Supplies	\$ 1,682	\$ -	\$ 1,682	\$ -	\$ 1,682
Total Bilingual Education - Instruction		\$ 321,996	\$ -	\$ 321,996	\$ 270,657	\$ 51,339
Before/After School Programs - Instruction						
15-421-100-101-307-053-0000-000	Salaries of Teachers	\$ 1,050	\$ -	\$ 1,050	\$ -	\$ 1,050
Total Before/After School Programs - Instruction		\$ 1,050	\$ -	\$ 1,050	\$ -	\$ 1,050
Total Before/After School Programs		\$ 1,050	\$ -	\$ 1,050	\$ -	\$ 1,050
Total Instruction and At-Risk Programs		\$ 4,119,176	\$ 1,419	\$ 4,120,595	\$ 3,874,983	\$ 245,612
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-307-000-0000-000	Salaries	\$ 53,976	\$ -	\$ 53,976	\$ 53,976	\$ -
15-000-211-100-307-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	0	\$ -	0	\$ -	\$ -
15-000-211-174-307-000-0000-000	Salaries of Community/School Coordinators	0	\$ -	0	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 53,976	\$ -	\$ 53,976	\$ 53,976	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 307 ACT</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>
Undistributed Expenditures - Health Services						
15-000-213-100-307-000-0000-000	Salaries	0	\$ -	0	0	\$ -
15-000-213-600-307-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 262	\$ 158
Total Undistributed Expenditures - Health Services		\$ 420	\$ -	\$ 420	\$ 262	\$ 158
Undist. Expend. - Guidance Services						
15-000-218-104-307-000-0000-000	Salaries of Other Professional Staff	\$ 259,617	\$ (1,298)	\$ 258,319	\$ 258,319	\$ -
15-000-218-104-307-053-0000-000	Other Salaries	\$ 5,250	\$ -	\$ 5,250	\$ 5,250	\$ -
15-000-218-600-307-000-0000-000	Supplies and Materials	\$ 420	\$ -	\$ 420	\$ 326	\$ 94
Total Undist. Expend. - Guidance Services		\$ 265,287	\$ (1,298)	\$ 263,989	\$ 263,895	\$ 94
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-307-000-0000-000	Salaries of Supervisor of Instruction	\$ 108,860	\$ -	\$ 108,860	\$ 86,546	\$ 22,314
15-000-221-104-307-000-0000-000	Salaries of Other Professional Staff	\$ 70,205	\$ 2,000	\$ 72,205	\$ 72,205	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 179,065	\$ 2,000	\$ 181,065	\$ 158,751	\$ 22,314
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-307-000-0000-000	Supplies and Materials	0	\$ -	0	-	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,000	\$ -	\$ 6,000	-	\$ 6,000
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-307-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 249,290	\$ 311	\$ 249,601	\$ 249,601	\$ -
15-000-240-104-307-000-0000-000	Salaries of Other Professional Staff	0	\$ -	0	0	-
15-000-240-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 52,476	\$ 500	\$ 52,976	\$ 52,976	\$ -
15-000-240-110-307-000-0000-000	Other Salaries	-	-	-	-	-
15-000-240-300-307-000-0000-000	Purchased Professional and Technical Services	-	-	-	-	-
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	\$ 13,458	\$ -	\$ 13,458	\$ 6,776	\$ 6,682
Total Undist. Expend. - Support Serv. - School Admin.		\$ 318,224	\$ 811	\$ 319,035	\$ 309,353	\$ 9,682
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-307-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	-	\$ 5,000
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
UNALLOCATED BENEFITS						
15-000-291-220-307-000-0000-000	Social Security Contributions	\$ 45,570	\$ -	\$ 45,570	\$ 42,157	\$ 3,413
15-000-291-249-307-000-0000-000	Other Retirement Contributions - Regular	\$ 70,075	\$ 21,096	\$ 91,171	\$ 91,171	\$ -
15-000-291-270-307-000-0000-000	Health Benefits	\$ 1,494,465	\$ 12,136	\$ 1,506,601	\$ 1,506,601	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,610,110	\$ 33,232	\$ 1,643,342	\$ 1,639,929	\$ 3,413
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,610,110	\$ 33,232	\$ 1,643,342	\$ 1,639,929	\$ 3,413
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,438,082	\$ 34,745	\$ 2,472,827	\$ 2,426,166	\$ 46,661
TOTAL CURRENT EXPENDITURES		\$ 6,557,258	\$ 36,164	\$ 6,593,422	\$ 6,301,149	\$ 292,273
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,557,258	\$ 36,164	\$ 6,593,422	\$ 6,301,149	\$ 292,273
Other Financing Sources:						
	Operating Transfer In	\$ 6,557,258	\$ 36,164	\$ 6,593,422	\$ 6,301,149	\$ 292,273
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,557,258	\$ 36,164	\$ 6,593,422	\$ 6,301,149	\$ 292,273
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, 2021**

<u>School: No. 309 SCHOOL #16</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-309-000-0000-000	Kindergarten - Salaries of Teachers	\$ 246,493	\$ -	\$ 246,493	\$ 183,233	\$ 63,260
15-120-100-101-309-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,084,014	\$ (115,600)	\$ 968,414	\$ 964,615	\$ 3,799
15-120-100-101-309-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 10,000	\$ -	\$ 10,000	\$ 1,982	\$ 8,019
15-130-100-101-309-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 666,447	\$ 172,870	\$ 839,317	\$ 839,317	\$ -
15-140-100-101-309-000-0000-000	Grades 9-12 - Salaries of Teachers	0	\$ -	0	0	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 118,510	\$ 800	\$ 119,310	\$ 119,310	\$ -
15-190-100-610-309-000-0000-000	General Supplies	\$ 34,898	\$ 30,830	\$ 65,728	\$ 53,281	\$ 12,447
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,160,362	\$ 88,900	\$ 2,249,262	\$ 2,161,738	\$ 87,524
SPECIAL EDUCATION - INSTRUCTION						
Cognitive - Mild:						
15-201-100-101-309-000-0000-000	Salaries of Teachers	0	\$ -	0	0	\$ -
15-201-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 54,429	\$ 500	\$ 54,929	\$ 54,929	\$ -
15-201-100-610-309-000-0000-000	General Supplies	0	\$ -	0	0	\$ -
Total Cognitive - Mild		\$ 54,429	\$ 500	\$ 54,929	\$ 54,929	\$ -
Cognitive - Moderate:						
15-202-100-101-309-000-0000-000	Salaries of Teachers	\$ 359,202	\$ -	\$ 359,202	\$ 348,135	\$ 11,067
15-202-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 149,272	\$ (51,900)	\$ 97,372	\$ 97,303	\$ 69
15-202-100-610-309-000-0000-000	General Supplies	\$ 2,018	\$ -	\$ 2,018	\$ 2,018	\$ -
Total Cognitive - Moderate		\$ 510,492	\$ (51,900)	\$ 458,592	\$ 447,456	\$ 11,136
Resource Room/Resource Center:						
15-213-100-101-309-000-0000-000	Salaries of Teachers	\$ 750,807	\$ -	\$ 750,807	\$ 719,406	\$ 31,401
15-213-100-610-309-000-0000-000	General Supplies	\$ 5,551	\$ -	\$ 5,551	\$ 5,551	\$ -
Total Resource Room/Resource Center		\$ 756,358	\$ -	\$ 756,358	\$ 724,957	\$ 31,401
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,321,279	\$ (51,400)	\$ 1,269,879	\$ 1,227,342	\$ 42,537
Bilingual Education - Instruction						
15-240-100-101-309-000-0000-000	Salaries of Teachers	\$ 741,875	\$ 17,400	\$ 759,275	\$ 759,222	\$ 53
15-240-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 31,733	\$ -	\$ 31,733	\$ 31,733	\$ -
15-240-100-610-309-000-0000-000	General Supplies	\$ 15,098	\$ -	\$ 15,098	\$ 13,636	\$ 1,462
Total Bilingual Education - Instruction		\$ 788,706	\$ 17,400	\$ 806,106	\$ 804,591	\$ 1,515
Before/After School Programs - Instruction						
15-421-100-101-309-053-0000-000	Salaries of Teachers	\$ 29,050	\$ (18,850)	\$ 10,200	\$ 6,510	\$ 3,690
Total Before/After School Programs - Instruction		\$ 29,050	\$ (18,850)	\$ 10,200	\$ 6,510	\$ 3,690
Total Before/After School Programs		\$ 29,050	\$ (18,850)	\$ 10,200	\$ 6,510	\$ 3,690
Total Instruction and At-Risk Programs		\$ 4,299,397	\$ 36,050	\$ 4,335,447	\$ 4,200,181	\$ 135,266

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 309 SCHOOL #16</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	
					<u>Final to Actual</u>	
Undistributed Expenditures - Health Services						
15-000-213-100-309-000-0000-000	Salaries	\$ 77,705	\$ -	\$ 77,705	\$ 77,705	\$ -
Total Undistributed Expenditures - Health Services		\$ 77,705	\$ -	\$ 77,705	\$ 77,705	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-309-000-0000-000	Salaries of Other Professional Staff	\$ 135,074	\$ (8,005)	\$ 127,069	\$ 106,710	\$ 20,359
Total Undist. Expend. - Guidance Services		\$ 135,074	\$ (8,005)	\$ 127,069	\$ 106,710	\$ 20,359
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-309-000-0000-000	Salaries	\$ 39,925	\$ -	\$ 39,925	\$ -	\$ 39,925
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-309-000-0000-000	Purchased Professional - Educational Service	\$ 17,400	\$ (17,400)	\$ -	\$ -	\$ -
		\$ 17,400	\$ (17,400)	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-309-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 340,861	\$ -	\$ 340,861	\$ 338,357	\$ 2,504
15-000-240-104-309-000-0000-000	Salaries of Other Professional Staff	0	\$ -	0	\$ -	\$ -
15-000-240-105-309-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 109,349	\$ -	\$ 109,349	\$ 109,349	\$ -
15-000-240-110-309-000-0000-000	Other Salaries	0	\$ -	0	\$ -	\$ -
15-000-240-300-309-000-0000-000	Purchased Professional and Technical Services	0	\$ -	0	\$ -	\$ -
15-000-240-500-309-000-0000-000	Other Purchased Services (400-500 series)	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
15-000-240-600-309-000-0000-000	Supplies and Materials	\$ 12,112	\$ 7,000	\$ 19,112	\$ 11,890	\$ 7,222
Total Undist. Expend. - Support Serv. - School Admin.		\$ 462,322	\$ 8,200	\$ 470,522	\$ 460,796	\$ 9,726
Undist. Expend. - Custodial Services						
15-000-262-100-309-000-0000-000	Salaries	\$ 64,215	\$ -	\$ 64,215	\$ 63,595	\$ 620
15-000-262-107-309-000-0000-000	Salaries of Non-instructional Aides	\$ 39,932	\$ 520	\$ 40,452	\$ 39,265	\$ 1,187
15-000-262-610-309-000-0000-000	General Supplies	\$ 3,364	\$ -	\$ 3,364	\$ 2,114	\$ 1,250
Total Undist. Expend. - Custodial Services		\$ 107,511	\$ 520	\$ 108,031	\$ 104,974	\$ 3,058
Undist. Expend. - Security						
15-000-266-100-309-000-0000-000	Salaries	\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Security		\$ 52,612	\$ -	\$ 52,612	\$ 52,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-309-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 7,200	\$ (7,200)	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 7,200	\$ (7,200)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-309-000-0000-000	Social Security Contributions	\$ 69,547	\$ -	\$ 69,547	\$ 67,813	\$ 1,734
15-000-291-249-309-000-0000-000	Other Retirement Contributions - Regular	\$ 92,132	\$ 20,807	\$ 112,939	\$ 112,939	\$ -
15-000-291-270-309-000-0000-000	Health Benefits	\$ 1,840,276	\$ 8,502	\$ 1,848,778	\$ 1,848,778	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,001,955	\$ 29,309	\$ 2,031,264	\$ 2,029,530	\$ 1,734
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS						
		\$ 2,001,955	\$ 29,309	\$ 2,031,264	\$ 2,029,530	\$ 1,734
Undistributed Expenditures - Food Services						
		0	\$ -	0	\$ -	\$ -
		0	\$ -	0	\$ -	\$ -
		0	\$ -	0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,901,704	\$ 5,424	\$ 2,907,128	\$ 2,832,325	\$ 74,803
TOTAL CURRENT EXPENDITURES		\$ 7,201,101	\$ 41,475	\$ 7,242,576	\$ 7,032,507	\$ 210,069
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-120-100-730-309-000-0000-000	Grades 1-5	\$ -	\$ 4,700	\$ 4,700	\$ 4,700	\$ -
Total Equipment		\$ -	\$ 4,700	\$ 4,700	\$ 4,700	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ 4,700	\$ 4,700	\$ 4,700	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,201,101	\$ 46,175	\$ 7,247,276	\$ 7,037,207	\$ 210,069
Other Financing Sources:						
Operating Transfer In		\$ 7,201,101	\$ 46,175	\$ 7,247,276	\$ 7,037,207	\$ 210,069
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 7,201,101	\$ 46,175	\$ 7,247,276	\$ 7,037,207	\$ 210,069
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 313 DR. HANI AWADALLAH</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-313-000-0000-000	Kindergarten - Salaries of Teachers	\$ 226,724	\$ -	\$ 226,724	\$ 226,724	\$ -
15-120-100-101-313-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,447,848	\$ (71,950)	\$ 1,375,898	\$ 1,373,058	\$ 2,840
15-120-100-101-313-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
15-130-100-101-313-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 534,948	\$ 65,100	\$ 600,048	\$ 593,178	\$ 6,870
Regular Programs - Undistributed Instruction						
15-190-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 146,661	\$ (10,120)	\$ 136,541	\$ 136,541	\$ -
15-190-100-610-313-000-0000-000	General Supplies	\$ 34,478	\$ -	\$ 34,478	\$ 28,882	\$ 5,596
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,398,659	\$ (16,970)	\$ 2,381,689	\$ 2,358,383	\$ 23,306
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-313-000-0000-000	Salaries of Teachers	\$ 165,923	\$ 3,000	\$ 168,923	\$ 168,923	\$ -
15-204-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 142,934	\$ 400	\$ 143,334	\$ 137,864	\$ 5,470
15-204-100-610-313-000-0000-000	General Supplies	\$ 6,264	\$ -	\$ 6,264	\$ 1,162	\$ 5,102
Total Learning and/or Language Disabilities		\$ 315,121	\$ 3,400	\$ 318,521	\$ 307,949	\$ 10,572
Resource Room/Resource Center:						
15-213-100-101-313-000-0000-000	Salaries of Teachers	\$ 478,795	\$ 4,700	\$ 483,495	\$ 483,495	\$ -
15-213-100-610-313-000-0000-000	General Supplies	\$ 5,439	\$ -	\$ 5,439	\$ 1,738	\$ 3,701
Total Resource Room/Resource Center		\$ 484,234	\$ 4,700	\$ 488,934	\$ 485,233	\$ 3,701
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 799,355	\$ 8,100	\$ 807,455	\$ 793,182	\$ 14,273
Bilingual Education - Instruction						
15-240-100-101-313-000-0000-000	Salaries of Teachers	\$ 828,656	\$ 850	\$ 829,506	\$ 807,172	\$ 22,335
15-240-100-610-313-000-0000-000	General Supplies	\$ 15,476	\$ -	\$ 15,476	\$ 5,103	\$ 10,373
Total Bilingual Education - Instruction		\$ 844,132	\$ 850	\$ 844,982	\$ 812,275	\$ 32,707
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-313-053-0000-000	Salaries	\$ 1,750	\$ -	\$ 1,750	\$ -	\$ 1,750
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 1,750	\$ -	\$ 1,750	\$ -	\$ 1,750
Before/After School Programs - Instruction						
15-421-100-101-313-053-0000-000	Salaries of Teachers	\$ 21,620	\$ -	\$ 21,620	\$ -	\$ 21,620
15-421-100-106-313-061-0000-000	Other Salaries for Instruction	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300
Total Before/After School Programs - Instruction		\$ 24,920	\$ -	\$ 24,920	\$ -	\$ 24,920
Total Before/After School Programs		\$ 24,920	\$ -	\$ 24,920	\$ -	\$ 24,920
Total Instruction and At-Risk Programs		\$ 4,068,816	\$ (8,020)	\$ 4,060,796	\$ 3,963,840	\$ 96,956
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-313-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,906	\$ (2,700)	\$ 10,206	\$ 6,941	\$ 3,265
Total Undistributed Expend. - Attend. & Social Work		\$ 12,906	\$ (2,700)	\$ 10,206	\$ 6,941	\$ 3,265

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 313 DR. HANI AWADALLAH</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services						
15-000-213-600-313-000-0000-000	Supplies and Materials	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undistributed Expenditures - Health Services		\$ 252	\$ -	\$ 252	\$ -	\$ 252
Undist. Expend. - Guidance Services						
15-000-218-104-313-000-0000-000	Salaries of Other Professional Staff	\$ 123,482	\$ -	\$ 123,482	\$ 122,962	\$ 520
15-000-218-600-313-000-0000-000	Supplies and Materials	\$ 841	\$ -	\$ 841	\$ -	\$ 841
15-000-218-800-313-000-0000-000	Other Objects	0	\$ -	0	\$ -	\$ -
Total Undist. Expend. - Guidance Services		\$ 124,323	\$ -	\$ 124,323	\$ 122,962	\$ 1,361
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-313-000-0000-000	Salaries	\$ 102,467	\$ -	\$ 102,467	\$ 102,467	\$ -
15-000-222-610-313-000-0000-000	Supplies and Materials	0	\$ -	0	\$ -	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 102,467	\$ -	\$ 102,467	\$ 102,467	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-313-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 319,113	\$ -	\$ 319,113	\$ 221,153	\$ 97,960
15-000-240-105-313-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 101,802	\$ -	\$ 101,802	\$ 101,802	\$ -
15-000-240-590-313-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ -	\$ 250	\$ -	\$ 250
15-000-240-600-313-000-0000-000	Supplies and Materials	\$ 4,222	\$ -	\$ 4,222	\$ 145	\$ 4,077
15-000-240-800-313-000-0000-000	Other Objects	\$ 675	\$ -	\$ 675	\$ -	\$ 675
Total Undist. Expend. - Support Serv. - School Admin.		\$ 426,062	\$ -	\$ 426,062	\$ 323,100	\$ 102,962
Undist. Expend. - Custodial Services						
15-000-262-100-313-000-0000-000	Salaries	\$ 64,215	\$ -	\$ 64,215	\$ 63,585	\$ 630
15-000-262-107-313-000-0000-000	Salaries of Non-instructional Aides	\$ 24,570	\$ 1,815	\$ 26,385	\$ 26,385	\$ -
15-000-262-600-313-000-0000-000	General Supplies	\$ 252	\$ -	\$ 252	\$ -	\$ 252
Total Undist. Expend. - Custodial Services		\$ 89,037	\$ 1,815	\$ 90,852	\$ 89,969	\$ 882
Undist. Expend. - Security						
15-000-266-100-313-000-0000-000	Salaries	\$ 56,762	\$ -	\$ 56,762	\$ 56,762	\$ -
15-000-266-600-313-000-0000-000	General Supplies	\$ 420	\$ -	\$ 420	\$ -	\$ 420
Total Undist. Expend. - Security		\$ 57,182	\$ -	\$ 57,182	\$ 56,762	\$ 420
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-313-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
UNALLOCATED BENEFITS						
15-000-291-220-313-000-0000-000	Social Security Contributions	\$ 63,384	\$ -	\$ 63,384	\$ 59,423	\$ 3,961
15-000-291-249-313-000-0000-000	Other Retirement Contributions - Regular	\$ 70,186	\$ 17,497	\$ 87,683	\$ 87,683	\$ -
15-000-291-270-313-000-0000-000	Health Benefits	\$ 1,696,344	\$ 14,308	\$ 1,710,652	\$ 1,710,652	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,829,914	\$ 31,805	\$ 1,861,719	\$ 1,857,758	\$ 3,961
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,829,914	\$ 31,805	\$ 1,861,719	\$ 1,857,758	\$ 3,961
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,647,143	\$ 30,919	\$ 2,678,062	\$ 2,559,960	\$ 118,102
TOTAL CURRENT EXPENDITURES		\$ 6,715,959	\$ 22,899	\$ 6,738,858	\$ 6,523,800	\$ 215,058
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,715,959	\$ 22,899	\$ 6,738,858	\$ 6,523,800	\$ 215,058
Other Financing Sources:						
	Operating Transfer In	\$ 6,715,959	\$ 22,899	\$ 6,738,858	\$ 6,523,800	\$ 215,058
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,715,959	\$ 22,899	\$ 6,738,858	\$ 6,523,800	\$ 215,058
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, 2021**

<u>School: No. 316 New Roberto Clemente</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-316-056-1100-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-316-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,991,129	\$ (115,000)	\$ 1,876,129	\$ 1,822,625	\$ 53,504
15-130-100-101-316-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-340-316-000-0000-000	Purchased Technical Services	0	\$ -	0	0	\$ -
15-190-100-610-316-000-0000-000	General Supplies	\$ 26,142	\$ -	\$ 26,142	\$ 8,065	\$ 18,077
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,023,271	\$ (115,000)	\$ 1,908,271	\$ 1,832,690	\$ 75,581
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities:						
15-204-100-101-316-000-0000-000	Salaries of Teachers	\$ 273,867	\$ (4,400)	\$ 269,467	\$ 202,007	\$ 67,460
15-204-100-106-316-000-0000-000	Other Salaries for Instruction	\$ 162,141	\$ 203	\$ 162,344	\$ 160,162	\$ 2,182
15-204-100-610-316-000-0000-000	General Supplies	\$ 11,666	\$ -	\$ 11,666	\$ 500	\$ 11,166
	Total Learning and/or Language Disabilities	\$ 447,674	\$ (4,197)	\$ 443,477	\$ 362,669	\$ 80,808
Resource Room/Resource Center:						
15-213-100-101-316-000-0000-000	Salaries of Teachers	\$ 409,682	\$ -	\$ 409,682	\$ 307,514	\$ 102,169
	Total Resource Room/Resource Center	\$ 409,682	\$ -	\$ 409,682	\$ 307,514	\$ 102,169
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 857,356	\$ (4,197)	\$ 853,159	\$ 670,183	\$ 182,976
Bilingual Education - Instruction						
15-240-100-101-316-000-0000-000	Salaries of Teachers	\$ 1,461,481	\$ (130,000)	\$ 1,331,481	\$ 1,327,709	\$ 3,772
15-240-100-610-316-000-0000-000	General Supplies	\$ 41,442	\$ -	\$ 41,442	\$ 16,963	\$ 24,479
	Total Bilingual Education - Instruction	\$ 1,502,923	\$ (130,000)	\$ 1,372,923	\$ 1,344,671	\$ 28,252
Before/After School Programs - Instruction						
15-421-100-101-316-053-0000-000	Salaries of Teachers	\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Total Before/After School Programs - Instruction	\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Total Before/After School Programs	\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Total Instruction and At-Risk Programs	\$ 4,383,850	\$ (249,197)	\$ 4,134,653	\$ 3,847,544	\$ 287,109
Undistributed Expenditures - Health Services						
15-000-213-100-316-000-0000-000	Salaries	\$ 97,967	\$ -	\$ 97,967	\$ 97,967	\$ -
	Total Undistributed Expenditures - Health Services	\$ 97,967	\$ -	\$ 97,967	\$ 97,967	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-316-000-0000-000	Salaries of Other Professional Staff	\$ 257,240	\$ -	\$ 257,240	\$ 257,240	\$ 0
15-000-218-600-316-000-1100-000	Supplies and Materials	\$ 757	\$ -	\$ 757	\$ -	\$ 757
15-000-218-800-316-000-0000-000	Other Objects	0	\$ -	0	0	\$ -
	Total Undist. Expend. - Guidance Services	\$ 257,997	\$ -	\$ 257,997	\$ 257,240	\$ 757

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School: No. 316 New Roberto Clemente</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-316-000-0000-000	Purchased Prof- Educational Services	0	\$ -	0	0	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ -	\$ -	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-316-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 537,880	\$ (130,000)	\$ 407,880	\$ 380,199	\$ 27,682
15-000-240-105-316-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 155,428	\$ -	\$ 155,428	\$ 155,428	\$ -
15-000-240-580-316-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-000-240-610-316-000-0000-000	Supplies and Materials	\$ 14,467	\$ -	\$ 14,467	\$ 6,140	\$ 8,327
Total Undist. Expend. - Support Serv. - School Admin.		\$ 708,775	\$ (130,000)	\$ 578,775	\$ 541,766	\$ 37,009
Undist. Expend. - Custodial Services						
15-000-262-100-316-000-0000-000	Salaries	\$ 63,298	\$ 34,500	\$ 97,798	\$ 55,601	\$ 42,197
15-000-262-107-316-000-0000-000	Salaries of Non-instructional Aides	\$ 72,246	\$ -	\$ 72,246	\$ 68,067	\$ 4,179
Total Undist. Expend. - Custodial Services		\$ 135,544	\$ 34,500	\$ 170,044	\$ 123,669	\$ 46,375
Undist. Expend. - Security						
15-000-266-100-316-000-0000-000	Salaries	\$ 40,892	\$ -	\$ 40,892	\$ 40,892	\$ -
15-000-266-610-316-000-0000-000	General Supplies	\$ 1,009	\$ -	\$ 1,009	\$ -	\$ 1,009
Total Undist. Expend. - Security		\$ 41,901	\$ -	\$ 41,901	\$ 40,892	\$ 1,009
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 177,445	\$ 34,500	\$ 211,945	\$ 164,561	\$ 47,384
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-316-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,900	\$ -	\$ 6,900	\$ -	\$ 6,900
Total Undist. Expend. - Student Transportation Serv.		\$ 6,900	\$ -	\$ 6,900	\$ -	\$ 6,900
UNALLOCATED BENEFITS						
15-000-291-220-316-000-0000-000	Social Security Contributions	\$ 57,444	\$ 4,875	\$ 62,319	\$ 62,288	\$ 31
15-000-291-249-316-000-0000-000	Other Retirement Contributions - Regular	\$ 82,181	\$ 37,857	\$ 120,038	\$ 120,038	\$ -
15-000-291-270-316-000-0000-000	Health Benefits	\$ 1,657,217	\$ 7,669	\$ 1,664,886	\$ 1,664,886	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,796,842	\$ 50,401	\$ 1,847,243	\$ 1,847,212	\$ 31
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,796,842	\$ 50,401	\$ 1,847,243	\$ 1,847,212	\$ 31
Undistributed Expenditures - Food Services						
	Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 3,045,926	\$ (45,099)	\$ 3,000,827	\$ 2,908,746	\$ 92,081
TOTAL CURRENT EXPENDITURES		\$ 7,429,776	\$ (294,296)	\$ 7,135,480	\$ 6,756,290	\$ 379,190
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-130-100-730-316-000-0000-000	Grades 6-8	0	\$ -	0	0	\$ -
Total Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,429,776	\$ (294,296)	\$ 7,135,480	\$ 6,756,290	\$ 379,190
Other Financing Sources:						
	Operating Transfer In	\$ 7,429,776	\$ (294,296)	\$ 7,135,480	\$ 6,756,290	\$ 379,190
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 7,429,776	\$ (294,296)	\$ 7,135,480	\$ 6,756,290	\$ 379,190
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, 2021**

	Total Brought Forward (Ex. E-1a)	231		238		241		250		Total Carried Forward
		Title I Part A		Title I - Additional II		Title III		IDEA		
		2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	
REVENUES										
Local Sources	874,663									874,663
State Sources	52,553,322									52,553,322
Federal Sources	23,661,494	16,073,316	546,013	1,791,223	950,600					49,339,369
Total Revenues	77,089,479	16,073,316	546,013	1,791,223	950,600			6,209,606	6,209,606	107,117
										107,117
EXPENDITURES										
Instruction										
Personnel Services - Salaries 100		188,965		691,160						
Salaries of Teachers 101	4,284,279									5,164,403
Other Salaries for Instruction 106-110	1,943,311									1,943,311
Purchased Professional and Technical Services (300)	163,362	180,000								343,362
Other Purchased Professional Services (330)	4,500									4,500
Other Purchased Services (400-500 series)	204,553	190,866	476,077	178,926	12,088					1,062,509
Travel 580										
General Supplies (600 and 610)	7,649,214	139,346	69,936	310,180	12,805			76,602		8,258,083
Textbooks (640)	6,217									6,217
Tuition (560 566)	1,129,650							5,027,682		6,250,750
Other Objects (800 and 890)	5,275									5,275
Total Instruction	15,390,361	699,177	546,013	1,180,265	24,893			5,104,284	93,418	23,038,411
Support Services										
Personnel Services Salaries (100)	790,414	70,806								861,219
Salaries of Other Professional Staff (104)	1,509,324							325,902		1,835,226
Salaries of Supervisors of Instruction (102)	223,770									223,770
Salaries of Principal / Directors (103)	289,157									289,157
Salaries of Secretarial and Clerical Asst. (105)	308,511									308,511
Other Salaries (110)	386,416							78,424	1,420	466,260
Salaries of Family/Parent Liaison (173)	98,677									98,677
Salaries of Facilitators (176)	1,024,116									1,024,116
Personal Services - Employee Benefits (200 270)	4,163,904	19,171		372,091				267,889	357	4,823,412
Purchased Educational Services - Contracted Pre-K 321	33,458,546									33,458,546
Purchased Professional - Educational Services 320,300,325,329	7,542,516	764,921		35,505				371,085	9,975	8,724,003
Other Purchased Professional Services 330	27,336									27,336
Travel (580)	2,573							10,920	1,674	15,167
Other Purchased Services (400-500 series)	2,137,344	368,399		17,490				50,647	273	2,523,233
Supplies & Materials (600-610)	7,662,046	59,522								7,721,488
Indirect Costs (860)	22,368									22,368
Other Objects (800-890)	35,503							455		35,958
Scholarships Awarded	11,500									11,500
Student Activities	230,789									230,789
Total Support Services	59,924,810	1,282,819		425,086				1,105,322	13,699	62,751,736

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	231		231		238		241		250		Total Carried Forward
	Title I Part A 2020-2021	Title I - Additional II 2020-2021	Title I SIA 2020-2021	Title III Part A 2020-2021	IDEA Basic 2020-2021		2019-2020				
EXPENDITURES (CONT'D):											
Facilities Acquisition and Construction Services											
Instructional Equipment	113,025	-	185,872	-	-	-	-	-	-	-	298,897
Noninstructional Equipment	1,691,050	-	-	-	-	-	-	-	-	-	1,691,050
Total Facilities Acquisition and Construction Services	1,804,075	-	185,872	-	-	-	-	-	-	-	1,989,947
Transfer to Charter Schools	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Expenditures	77,119,246	1,981,996	546,013	1,791,223	24,893	6,209,606	107,117				87,780,094
OTHER FINANCING SOURCES (USES)											
Contribution to School Based Budgets	-	(14,091,320)	-	(925,707)	-	-	-	-	-	-	(15,017,027)
Sub-Total Other Financing Sources (Uses)	-	(14,091,320)	-	(925,707)	-	-	-	-	-	-	(15,017,027)
Total Outflows	77,119,246	16,073,316	546,013	1,791,223	950,600	6,209,606	107,117				102,797,121
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(29,767)	0	-	-	-	-	-	-	-	-	(29,767)
Fund Balance, July 1	514,918										514,918
Prior Period Adjustment											
Fund Balance, July 1 (Restated)	514,918										514,918
Fund Balance June 30	485,151	0									485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.
 ** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	253	270	378	435	451	466	Total
	Preschool	Title II, Part A	Card D. Perkins	NI Pandemic Relief Grant	PCWD NYC	Sch. Violence Category 4	Carried 2019-2020
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2019-2020
REVENUES							
Local Sources	274,663						874,663
State Sources	52,553,322						52,553,322
Federal Sources	22,999,582	76,609	184,073		288,000	125,811	23,661,494
Total Revenues	75,627,567	76,609	184,073	600,000	288,000	125,811	77,089,479
EXPENDITURES							
Instruction							
Personnel Services - Salaries 100							
Salaries of Teachers 101	4,142,062				142,217		4,284,279
Other Salaries for Instruction 106-110	1,943,311						1,943,311
Purchased Professional and Technical Services (300)	157,960		5,402				163,362
Other Purchased Professional Services (330)	4,500						4,500
Other Purchased Services (400-500 series)	204,553						204,553
General Supplies (600 and 610)	6,953,439	146	91,637	600,000	3,992		7,649,214
Textbooks (640)	6,217						6,217
Tuition (560-566)	1,129,650						1,129,650
Other Objects (800 and 890)	5,070		205				5,275
Total Instruction	14,546,762	146	97,244	600,000	146,209	-	15,390,361
Support Services							
Personnel Services Salaries (100)	670,744		2,800			116,870	790,414
Salaries of Other Professional Staff (104)	1,509,324						1,509,324
Salaries of Supervisors of Instruction (102)	223,770						223,770
Salaries of Principal / Directors (103)	289,157						289,157
Salaries of Secretarial and Clerical Ast. (105)	284,001				24,510		308,511
Other Salaries (110)	383,216				3,200		386,416
Salaries of Family/Parent Liaison (173)	98,677						98,677
Salaries of Facilitators (176)	1,024,116		214		110,081	8,941	1,024,116
Personal Services - Employee Benefits (200-270)	4,044,668						4,163,904
Purchased Educational Services - Contracted Pre-K-321	33,458,546						33,458,546
Purchased Professional - Educational Services 320,300,325,329	7,352,306		7,529				7,542,516
Other Purchased Professional Services 330	27,336						27,336
Travel (580)	2,573						2,573
Other Purchased Services (400-500 series)	2,050,483						2,137,344
Supplies & Materials (600-610)	7,657,030	76,609	10,253		4,000		7,662,046
Indirect Costs (860)	11,285		1,016				22,368
Other Objects (800-890)	30,911		11,083			4,592	35,503
Scholarships Awarded	11,500						11,500
Student Activities	230,789						230,789
Total Support Services	59,360,432	76,609	32,895	-	141,791	125,811	59,924,810
							confirmed

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	253		270		378		435		451		466		Total Carried 2019-2020
	Total Brought Forward (Ex. E-1D)	Preschool 2020-2021	Title II, Part A 2020-2021	Card D, Perkins 2020-2021	NI Pandemic Relief Grant 2020-2021	PCWD NYC 2020-2021	PCWD NYC 2019-2020	Sch. Violence Category 4 2020-2021					
Facilities Acquisition and Construction Services													
Instructional Equipment	59,090	-	-	53,935	-	-	-	-	-	-	-	-	113,025
Noninstructional Equipment	1,691,050	-	-	53,935	-	-	-	-	-	-	-	-	1,691,050
Total Facilities Acquisition and Construction Services	1,750,140	-	-	53,935	-	-	-	-	-	-	-	-	1,804,075
Transfer to Charter Schools													
Sub-Total Expenditures	75,657,334	182,827	76,609	184,073	600,000	288,000	4,592	125,811	0				77,119,246
OTHER FINANCING SOURCES (USES)													
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	75,657,334	182,827	76,609	184,073	600,000	288,000	4,592	125,811	-	-	-	-	77,119,246
Total Outflows													
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(29,767)												(29,767)
Fund Balance, July 1	-												
Prior Period Adjustment	514,918												514,918
Fund Balance, July 1 (Restated)	514,918												514,918
Fund Balance June 30	485,151												485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.
 ** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Total Brought Forward (Ex. E-1c)	467		472		473		474		Total Forward
		Sch. Violence Category 7		Full Service Community School		Full Service FIE Community		21st Century CCLC		
		2020-2021	2019-2020	2020-2021	2019-2020	2020-2021	2019-2020	2020-2021	2019-2020	
REVENUES										
Local Sources	274,663									274,663
State Sources	52,553,322									52,553,322
Federal Sources	21,589,629	189,130	125,090	347,833	125,090	78,094	78,094	363,046	106,760	22,799,582
Total Revenues	74,417,614	189,130	125,090	347,833	125,090	78,094	78,094	363,046	106,760	75,627,567
EXPENDITURES										
Instruction										
Personnel Services - Salaries 100										
Salaries of Teachers 101	3,995,429							123,550	23,083	4,142,062
Other Salaries for Instruction 106-110	1,943,311									1,943,311
Purchased Professional and Technical Services (300)	125,410							26,050	6,500	157,960
Other Purchased Professional Services (330)	4,500									4,500
Other Purchased Services (400-500 series)	204,553									204,553
General Supplies (600 and 610)	6,912,363			1,743				18,537	20,796	6,953,439
Textbooks (640)	6,217									6,217
Tuition (560 566)	1,129,650									1,129,650
Other Objects (800 and 890)	5,070			1,743				168,137	50,378	5,070
Total Instruction	14,326,503			1,743				168,137	50,378	14,546,762
Support Services										
Personnel Services Salaries (100)	544,546							105,811	20,387	670,744
Salaries of Other Professional Staff (104)	1,509,324									1,509,324
Salaries of Supervisors of Instruction (102)	223,770									223,770
Salaries of Principal / Directors (103)	289,157									289,157
Salaries of Secretarial and Clerical Asst. (105)	284,001									284,001
Other Salaries (110)	383,216									383,216
Salaries of Family/Parent Liaison (173)	98,677									98,677
Salaries of Facilitators (176)	1,024,116									1,024,116
Personal Services - Employee Benefits (200 270)	4,000,910							32,929	10,829	4,044,668
Purchased Educational Services - Contracted Pre-K-321	33,458,546									33,458,546
Purchased Professional - Educational Services 320,300,325,329	6,732,982		125,090	346,090	125,090	78,094	78,094	47,250	22,800	7,352,306
Other Purchased Professional Services 330	27,336									27,336
Travel (580)	2,573									2,573
Other Purchased Services (400-500 series)	1,861,353	189,130								2,050,483
Supplies & Materials (600-610)	7,657,030							8,919	2,366	7,657,030
Indirect Costs (860)										11,285
Other Objects (800-890)	30,911									30,911
Scholarships Awarded	11,500									11,500
Student Activities	230,789									230,789
Total Support Services	58,370,238	189,130	125,090	346,090	125,090	78,094	78,094	194,909	56,382	59,360,432

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Total Brought Forward (Ex. E-1c)	467 Sch. Violence Category 7		472 Full Service Community School		473 Full Service FIE Community		474 21st Century CCLC		Total Forward
		2020-2021	2021-2022	2020-2021	2021-2022	2019-2020	2020-2021	2019-2020	2020-2021	
EXPENDITURES (CONT'D):										
Facilities Acquisition and Construction Services										
Instructional Equipment	59,090	-	-	-	-	-	-	-	-	59,090
Noninstructional Equipment	1,691,050	-	-	-	-	-	-	-	-	1,691,050
Total Facilities Acquisition and Construction Services	1,750,140	-	-	-	-	-	-	-	-	1,750,140
Transfer to Charter Schools	-	-	-	-	-	-	-	-	-	-
Sub-Total Expenditures	74,447,381	189,130	347,833	125,090	78,094	363,046	106,760	75,657,334		
OTHER FINANCING SOURCES (USES)										
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Total Outflows	74,447,381	189,130	347,833	125,090	78,094	363,046	106,760	75,657,334		
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (29,767)	-	-	-	-	-	0	(29,767)		
Fund Balance, July 1	514,918	-	-	-	-	-	-	514,918		
Prior Period Adjustment	514,918	-	-	-	-	-	-	514,918		
Fund Balance, July 1 (Restated)	485,151	-	-	-	-	-	0	485,151		

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.

** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	477	478	479	483	621	624	Total
	Care Emergency	Bridging the	Coronavirus Relief	CRRSA ACT	Adult Ed	Corps Network	Carried
	Relief Grant	Digital Divid	Grant	ESSER II	Basic Skills	NJYC	Forward
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2019-2020	
REVENUES							
Local Sources	274,663						274,663
State Sources	52,553,322						52,553,322
Federal Sources	11,468	1,036,155	3,047,787	9,652,204	1,506,046		21,589,629
Total Revenues	52,839,453	1,036,155	3,047,787	9,652,204	1,506,046	-	74,417,614
EXPENDITURES							
Instruction							
Personnel Services - Salaries 100	-				482,479		3,995,429
Salaries of Teachers 101	3,347,610						1,943,311
Other Salaries for Instruction 106-110	1,843,836						125,410
Purchased Professional and Technical Services (300)	125,410						4,500
Other Purchased Professional Services (330)	4,500						204,553
Other Purchased Services (400-500 series)	5,600						6,912,363
General Supplies (600 and 610)	1,414,272	1,036,155	2,994,189	1,377,301	3,971		6,217
Textbooks (640)	6,217						1,129,650
Tuition (560 566)	1,129,650						5,070
Other Objects (800 and 890)	5,070						
Total Instruction	7,882,166	1,036,155	2,994,189	1,377,301	486,450	-	14,326,503
Support Services							
Personnel Services Salaries (100)	-			58,368			544,546
Salaries of Other Professional Staff (104)	1,509,324						1,509,324
Salaries of Supervisors of Instruction (102)	223,770						223,770
Salaries of Principal / Directors (103)	289,157						289,157
Salaries of Secretarial and Clerical Asst. (105)	227,966				56,035		284,001
Other Salaries (110)	356,986				26,230		383,216
Salaries of Family/Parent Liason (173)	98,677						98,677
Salaries of Facilitators (176)	1,024,116						1,024,116
Personal Services - Employee Benefits (200 270)	3,646,237			4,465	292,757		4,000,910
Purchased Educational Services - Contracted Pre-K 321	33,458,546						33,458,546
Purchased Professional - Educational Services 320,300,325,325	3,452,315						6,732,982
Other Purchased Professional Services 330	27,336				641,686		27,336
Travel (580)	2,573						2,573
Other Purchased Services (400-500 series)	217,827						1,861,353
Supplies & Materials (600-610)	123,519			6,571,033	2,888		7,657,030
Indirect Costs (860)	-						-
Other Objects (800-890)	30,911						30,911
Scholarships Awarded	11,500						11,500
Student Activities	230,789						230,789
Total Support Services	44,031,550	5,785,726	-	6,633,866	1,019,596	-	58,370,738

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	477	478	479	483	621	624	Total
	Care Emergency	Bridging the	Coronavirus Relief	CRRSA ACT	Adult Ed	Corps Network	Total
	Relief Grant	Digital Divid	Grant	ESSER II	Basic Skills	NJYC	Carried
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2019-2020	Forward
Total Brought Forward (Ex. E-1d)							
Facilities Acquisition and Construction Services							
Instructional Equipment	5,492	-	-	-	-	-	59,090
Noninstructional Equipment	50,013	-	53,598	1,641,037	-	-	1,691,050
Total Facilities Acquisition and Construction Services	55,505	-	53,598	1,641,037	-	-	1,750,140
Transfer to Charter Schools	-	-	-	-	-	-	-
Sub-Total Expenditures	52,869,220	1,036,155	3,047,787	9,652,204	1,506,046	-	74,447,381
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Total Outflows	52,869,220	1,036,155	3,047,787	9,652,204	1,506,046	-	74,447,381
Excess (Deficiency) of Revenues Over (Under)							

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total Brought Forward (Ex. E-1d)	477	478	479	483	621	624	Total Carried Forward
		Care Emergency Relief Grant 2020-2021	Bridging the Digital Divid 2020-2021	Coronavirus Relief Grant 2020-2021	CRRSA ACT ESSER II 2020-2021	Adult Ed Basic Skills 2020-2021	Corps Network NJYC 2019-2020	
Expenditures and Other Financing Sources (Uses)								
Fund Balance, July 1	-							
Prior Period Adjustment	514,918							514,918
Fund Balance, July 1 (Restated)	514,918							514,918
Fund Balance June 30	485,151		0					485,151
			0					(29,767)

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.

** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	218 Preschool Education Aid	431 Wrap Around Ser. Enhancement	501 Non Public Textbooks	502 N.J. Nonpublic Compensatory	503 Auxiliary Services Ch. 192 English as a 2020-2021	Total Carried Forward
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	Forward
REVENUES						
Local Sources	274,663					274,663
State Sources	833,348	363,360	6,217	115,831	17,052	52,553,322
Federal Sources	11,468					11,468
Total Revenues	1,119,478	363,360	6,217	115,831	17,052	52,839,453
(Ex. E-1e)						
EXPENDITURES						
Instruction						
Personnel Services - Salaries 100	-	-	-	-	-	-
Salaries of Teachers 101	366,734					3,347,610
Other Salaries for Instruction 106-110	-					1,843,836
Purchased Professional and Technical Services (300)	500			108,881	16,029	125,410
Other Purchased Professional Services (330)	4,500					4,500
Other Purchased Services (400-500 series)	5,600					5,600
General Supplies (600 and 610)	77,564					1,414,272
Textbooks (640)	-		6,217			6,217
Tuition (560 566)	-					1,129,650
Other Objects (800 and 890)	5,070					5,070
Total Instruction	459,967	7,291,071	6,217	108,881	16,029	7,882,166
Support Services						
Personnel Services Salaries (100)	-					-
Salaries of Other Professional Staff (104)	-					1,509,324
Salaries of Supervisors of Instruction (102)	-					223,770
Salaries of Principal / Directors (103)	-					289,157
Salaries of Secretarial and Clerical Asst. (105)	36,766					227,966
Other Salaries (110)	49,860					356,986
Salaries of Family/Parent Liason (173)	-					98,677
Salaries of Facilitators (176)	-					1,024,116
Personal Services - Employee Benefits (200 270)	217,239					3,646,237
Purchased Educational Services - Contracted Pre-K-321	-					33,458,546
Purchased Professional - Educational Services 320,300,325,325	70,776	363,360				3,452,315
Other Purchased Professional Services 330	27,336					27,336
Travel (580)	-					2,573
Other Purchased Services (400-500 series)	1,152					217,827
Supplies & Materials (600-610)	15,431					123,519
Indirect Costs (860)	-					-
Other Objects (800-890)	22,938			6,950	1,023	30,911
Scholarships Awarded	11,500					11,500
Student Activities	230,789					230,789
Total Support Services	683,786	43,876,431	-	6,950	1,023	44,931,350

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	218	431	501	502	503	Total Carried Forward
	Preschool Education Aid 2020-2021	Wrap Around Ser. Enhancement 2020-2021	Non Public Textbooks 2020-2021	N.J. Nonpublic Auxiliary Services Ch. 192 Compensatory 2020-2021	English as a 2020-2021	
Total Brought Forward (Ex. E-1e)						
Facilities Acquisition and Construction Services						
Instructional Equipment	5,492	-	-	-	-	5,492
Noninstructional Equipment	-	50,013	-	-	-	50,013
Total Facilities Acquisition and Construction Services	5,492	50,013	-	-	-	55,505
Transfer to Charter Schools	-	-	-	-	-	-
Sub-Total Expenditures	1,149,245	51,217,515	363,360	115,831	17,052	52,869,220
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-
Total Outflows	1,149,245	51,217,515	363,360	115,831	17,052	52,869,220
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(29,767)	(0)	-	-	-	(29,767)
Fund Balance, July 1	-	-	-	-	-	-
Prior Period Adjustment	514,918	-	-	-	-	514,918
Fund Balance, July 1 (Restated)	514,918	-	-	-	-	514,918
Fund Balance June 30	485,151	(0)	-	-	-	485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.
** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Total Brought Forward (Ex. E-1f)	506 N.J. Nonpublic Handicapped Supplemental 2020-2021	507 Nonpublic Handicapped Services Ch. 193 Exam & Class 2020-2021	509 Nonpublic Nursing 2020-2021	511 Nonpublic Security 2020-2021	Total Carried Forward
REVENUES						
Local Sources	274,663					274,663
State Sources	729,771	16,529	19,700	27,336	40,011	833,348
Federal Sources	11,468					11,468
Total Revenues	1,015,901	16,529	19,700	27,336	40,011	1,119,478
EXPENDITURES						
Instruction						
Personnel Services - Salaries 100	-					-
Salaries of Teachers 101	366,734					366,734
Other Salaries for Instruction 106-110	-					-
Purchased Professional and Technical Services (300)	500					500
Other Purchased Professional Services (330)	4,500					4,500
Other Purchased Services (400-500 series)	5,600					5,600
General Supplies (600 and 610)	37,552				40,011	77,564
Textbooks (640)	-					-
Tuition (560 566)	5,070					5,070
Other Objects (800 and 890)	-					-
Total Instruction	419,956				40,011	459,967
Support Services						
Personnel Services Salaries (100)	-					-
Salaries of Other Professional Staff (104)	-					-
Salaries of Supervisors of Instruction (102)	-					-
Salaries of Principal / Directors (103)	-					-
Salaries of Secretarial and Clerical Asst. (105)	36,766					36,766
Other Salaries (110)	49,860					49,860
Salaries of Family/Parent Liason (173)	-					-
Salaries of Facilitators (176)	-					-
Personal Services - Employee Benefits (200 270)	217,239					217,239
Purchased Educational Services - Contracted Pre-K 321	-					-
Purchased Professional - Educational Services 320,300,325,325	34,547					34,547
Other Purchased Professional Services 330	-	16,529				16,529
Travel (580)	-			27,336		27,336
Other Purchased Services (400-500 series)	1,152					1,152
Supplies & Materials (600-610)	15,431					15,431
Indirect Costs (860)	-					-
Other Objects (800-890)	22,938					22,938
Scholarships Awarded	11,500					11,500
Student Activities	230,789					230,789
Total Support Services	620,221	16,529	19,700	27,336	-	683,786

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	506	507	509	511	Total Carried Forward
	N.J. Nonpublic Handicapped Supplemental 2020-2021	Nonpublic Handicapped Services Ch. 193 Exam & Class 2020-2021	Nonpublic Nursing 2020-2021	Nonpublic Security 2020-2021	
Total Brought Forward (Ex. E-1f)					
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services					
Instructional Equipment	5,492	-	-	-	5,492
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition and Construction Services	5,492	-	-	-	5,492
Transfer to Charter Schools	-	-	-	-	-
Sub-Total Expenditures	1,045,669	19,700	27,336	40,011	1,149,245
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Programs	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-
Total Outflows	1,045,669	19,700	27,336	40,011	1,149,245
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(29,767)	-	-	-	(29,767)
Fund Balance, July 1	514,918	-	-	-	514,918
Prior Period Adjustment	-	-	-	-	-
Fund Balance, July 1 (Restated)	514,918	-	-	-	514,918
Fund Balance June 30	485,151	-	-	-	485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.

** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Total Brought Forward (Ex. E-1g)	512 Digital Divide Non Public		604 Adult Ed Workforce		605 Adult Ed NJYC		606 Adult Ed NJYC		614 NJYC Rise		Total Carried Forward
		2020-2021	2019-2020	2019-2020	2020-2021	2019-2020	2020-2021	2019-2020	2019-2020	2019-2020		
REVENUES												
Local Sources	\$ 274,663											274,663
State Sources	\$ -			42,638		21,058		532,850		126,759	6,465	729,771
Federal Sources	\$ -		11,468									11,468
Total Revenues	\$ 274,663	11,468	21,058	42,638	21,058	532,850	126,759	6,465	1,015,901			
EXPENDITURES												
Instruction												
Personnel Services - Salaries 100	\$ -											-
Salaries of Teachers 101	\$ -			5,540	11,999	338,787	8,822	1,586				366,734
Other Salaries for Instruction 106-110	\$ -											-
Purchased Professional and Technical Services (300)	\$ 500											500
Other Purchased Professional Services (330)	\$ 4,500					5,600						4,500
Other Purchased Services (400-500 series)	\$ -											5,600
General Supplies (600 and 610)	\$ 9,556	11,468	2,002	1,238		5,958	5,704	1,627				37,552
Textbooks (640)	\$ -											-
Tuition (560 566)	\$ 43					1,536	3,492					5,070
Other Objects (800 and 890)	\$ -											-
Total Instruction	\$ 14,599	11,468	14,000	6,778	14,000	351,881	18,017	3,213	419,956			
Support Services												
Personnel Services Salaries (100)	\$ -											-
Salaries of Other Professional Staff (104)	\$ -											-
Salaries of Supervisors of Instruction (102)	\$ -											-
Salaries of Principal / Directors (103)	\$ -											-
Salaries of Secretarial and Clerical Asst. (105)	\$ -											-
Other Salaries (110)	\$ -					36,766						36,766
Salaries of Family/Parent Liason (173)	\$ -					44,370	5,490					49,860
Salaries of Facilitators (176)	\$ -											-
Personal Services - Employee Benefits (200 270)	\$ -											-
Purchased Educational Services - Contracted Pre-K 321	\$ -			34,764	7,058	69,262	103,253	2,902				217,239
Purchased Professional - Educational Services 320,300,325,325	\$ 27,000					7,196		351				34,547
Other Purchased Professional Services 330	\$ -											-
Travel (580)	\$ -											-
Other Purchased Services (400-500 series)	\$ -											-
Supplies & Materials (600-610)	\$ 200			1,096		1,152						1,152
Indirect Costs (860)	\$ -					14,135						15,431
Other Objects (800-890)	\$ 14,850					8,088						22,938
Scholarships Awarded	\$ 11,500											11,500
Student Activities	\$ 230,789											230,789
Total Support Services	\$ 284,339		7,058	35,860	7,058	180,969	108,743	3,252	620,221			

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Total Brought Forward (Ex. E-1g)	512 Digital Divide Non Public		604 Adult Ed Workforce		605 Adult Ed NJYC		606 Adult Ed NJYC		614 NJYC Rise		Total Carried Forward
		2020-2021	2019-2020	2019-2020	2020-2021	2019-2020	2020-2021	2019-2020	2020-2021	2019-2020		
EXPENDITURES (CONT'D):												
Facilities Acquisition and Construction Services												
Instructional Equipment	5,492	-	-	-	-	-	-	-	-	-	-	5,492
Noninstructional Equipment	5,492	-	-	-	-	-	-	-	-	-	-	5,492
Total Facilities Acquisition and Construction Services												
Transfer to Charter Schools												
Sub-Total Expenditures	304,430	11,468	42,638	21,058	532,850	126,760	6,465					1,045,669
OTHER FINANCING SOURCES (USES)												
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)												
Total Outflows	304,430	11,468	42,638	21,058	532,850	126,760	6,465					1,045,669
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (29,767)	-	-	-	-	(0)	-					(29,767)
Fund Balance, July 1 Prior Period Adjustment	514,918											514,918
Fund Balance, July 1 (Restated)	514,918											514,918
Fund Balance June 30	485,151					(0)						485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.

** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Total Brought Forward (Ex. E-1b)	003 California Casualty Music & Art 2019-2020	011 Taub Foundation 2019-2020	017 IBM Int'l Donation Panther 2019-2020	024 National Winter Activity (NWAC) 2019-2020	Total Carried Forward
REVENUES						
Local Sources	\$ 246,530	6,990	14,850	5,492	801	274,663
State Sources	-					-
Federal Sources	-					-
Total Revenues	246,530	6,990	14,850	5,492	801	274,663
EXPENDITURES						
Instruction						
Personnel Services - Salaries 100	-					-
Salaries of Teachers 101	-					-
Other Salaries for Instruction 106-110	-					-
Purchased Professional and Technical Services (300)	-					-
Other Purchased Professional Services (330)	4,500	500				5,000
Other Purchased Services (400-500 series)	-					-
General Supplies (600 and 610)	2,265	6,490			801	9,556
Textbooks (640)	-					-
Tuition (560 566)	-					-
Other Objects (800 and 890)	43					43
Total Instruction	6,808	6,990	14,850	5,492	801	14,599
Support Services						
Personnel Services Salaries (100)	-					-
Salaries of Other Professional Staff (104)	-					-
Salaries of Supervisors of Instruction (102)	-					-
Salaries of Principal / Directors (103)	-					-
Salaries of Secretarial and Clerical Asst. (105)	-					-
Other Salaries (110)	-					-
Salaries of Family/Parent Liaison (173)	-					-
Salaries of Facilitators (176)	-					-
Personal Services - Employee Benefits (200 270)	-					-
Purchased Educational Services - Contracted Pre-K-321	-					-
Purchased Professional - Educational Services 320,300,325,325	27,000					27,000
Other Purchased Professional Services 330	-					-
Travel (580)	-					-
Other Purchased Services (400-500 series)	-					-
Supplies & Materials (600-610)	200					200
Indirect Costs (860)	-					-
Other Objects (800-890)	-		14,850			14,850
Scholarships Awarded	11,500					11,500
Student Activities	230,789					230,789
Total Support Services	269,489	14,850	14,850	5,492	801	284,339

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	003	011	017	024	
	California Casualty Music & Art 2019-2020	011 Taub Foundation 2019-2020	017 IBM Int'l Donation Panther 2019-2020	024 National Winter Activity (NWAC) 2019-2020	Total Carried Forward
Total Brought Forward (Ex. E-1b)					
EXPENDITURES (CONTD):					
Facilities Acquisition and Construction Services					
Instructional Equipment	-	-	5,492	-	5,492
Noninstructional Equipment	-	-	5,492	-	5,492
Total Facilities Acquisition and Construction Services	-	-	-	-	-
Transfer to Charter Schools					
Sub-Total Expenditures	276,297	14,850	5,492	801	304,430
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund- Preschool Programs					
Contribution to School Based Budgets	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-
Total Outflows	276,297	14,850	5,492	801	304,430
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (29,767)	-	-	-	(29,767)
Fund Balance, July 1	-				
Prior Period Adjustment	514,918				514,918
Fund Balance, July 1 (Restated)	514,918				514,918
Fund Balance June 30	485,151				485,151

continued

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.
** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	028	033	Total
	Striker	Math Counts	Carried
	Grant	Foundation Grant	Forward
	2019-2020	2020-2021	Forward
Total Brought Forward (Ex. E-1)	-	-	-
REVENUES			
Local Sources	246,287	43	246,530
State Sources	-	200	-
Federal Sources	-	-	-
Total Revenues	246,287	200	246,530
EXPENDITURES			
Instruction			
Personnel Services - Salaries 100	-	-	-
Salaries of Teachers 101	-	-	-
Other Salaries for Instruction 106-110	-	-	-
Purchased Professional and Technical Services (300)	-	-	-
Other Purchased Professional Services (330)	4,500	-	4,500
Other Purchased Services (400-500 series)	-	-	-
Travel 580	-	-	-
General Supplies (600 and 610)	2,265	-	2,265
Textbooks (640)	-	-	-
Tuition (560,566)	-	-	-
Other Objects (800 and 890)	43	-	43
Total Instruction	6,765	43	6,808
Support Services			
Personnel Services Salaries (100)	-	-	-
Salaries of Other Professional Staff (104)	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-
Salaries of Principal / Directors (103)	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-
Other Salaries (110)	-	-	-
Salaries of Family/Parent Liason (173)	-	-	-
Salaries of Facilitators (176)	-	-	-
Personal Services - Employee Benefits (200,270)	-	-	-
Purchased Educational Services - Contracted Pre-K 321	-	-	-
Purchased Professional - Educational Services 320,300,325,325	27,000	-	27,000
Other Purchased Professional Services 330	-	-	-
Travel (580)	-	-	-
Other Purchased Services (400-500 series)	-	-	-
Supplies & Materials (600-610)	-	200	200
Indirect Costs (860)	-	-	-
Other Objects (800-890)	11,500	-	11,500
Scholarships Awarded	230,789	-	230,789
Student Activities	-	-	-
Total Support Services	269,289	200	269,489

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	028	033	Total
	Striker	Math Counts	Total
	Grant	Foundation Grant	Carried
	2019-2020	2020-2021	Forward
	(Ex. E-1)		Forward
EXPENDITURES (CONT'D):			
Facilities Acquisition and Construction Services			
Instructional Equipment	-	-	-
Noninstructional Equipment	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-
Transfer to Charter Schools	-	-	-
Sub-Total Expenditures	276,054	43	276,297
OTHER FINANCING SOURCES (USES)			
Transfer In from General Fund-Preschool Programs	-	-	-
Contribution to School Based Budgets	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-
Total Outflows	276,054	43	276,297
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(29,767)	-	(29,767)
Fund Balance, July 1	-		-
Prior Period Adjustment	514,918		514,918
Fund Balance, July 1 (Restated)	514,918	-	514,918
Fund Balance June 30	485,151	-	485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.

** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	050 Passaic County Cultural & Her. 2019-2020	56 Travelers Grant # 15 2020-2021	060 local Donations JFK 2020-2021	068 Delta Dental 2019-2020	Scholarship Fund	Student Activity/ Athletics Fund	Total Carried Forward
REVENUES							
Local Sources	4,500	802	1,463	27,000	1,672	210,850	246,287
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
Total Revenues	4,500	802	1,463	27,000	1,672	210,850	246,287
EXPENDITURES							
Instruction							
Personnel Services - Salaries 100	-	-	-	-	-	-	-
Salaries of Teachers 101	-	-	-	-	-	-	-
Other Salaries for Instruction 106-110	-	-	-	-	-	-	-
Purchased Professional and Technical Services (300)	-	-	-	-	-	-	-
Other Purchased Professional Services (330)	4,500	-	-	-	-	-	4,500
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-
General Supplies (600 and 610)	-	802	1,463	-	-	-	2,265
Textbooks (640)	-	-	-	-	-	-	-
Tuition (560 566)	-	-	-	-	-	-	-
Other Objects (800 and 890)	-	-	-	-	-	-	-
Total Instruction	4,500	802	1,463	-	-	-	6,765
Support Services							
Personnel Services Salaries (100)	-	-	-	-	-	-	-
Salaries of Other Professional Staff (104)	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-	-	-	-	-
Salaries of Principal / Directors (103)	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-	-	-	-	-
Other Salaries (110)	-	-	-	-	-	-	-
Salaries of Family/Parent Liaison (173)	-	-	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-	-	-
Personal Services - Employee Benefits (200 270)	-	-	-	-	-	-	-
Purchased Educational Services - Contracted Pre-K 321	-	-	-	-	-	-	-
Purchased Professional - Educational Services 320,300,325,329	-	-	-	27,000	-	-	27,000
Other Purchased Professional Services 330	-	-	-	-	-	-	-
Travel (380)	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-
Supplies & Materials (600-610)	-	-	-	-	-	-	-
Indirect Costs (860)	-	-	-	-	-	-	-
Other Objects (800-890)	-	-	-	-	-	-	-
Scholarships Awarded	-	-	-	-	11,500	-	11,500
Student Activities	-	-	-	-	-	230,789	230,789
Total Support Services	-	-	-	27,000	11,500	230,789	269,289

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	050 Passaic County Cultural & Her. 2019-2020	56 Travelers Grant # 15 2020-2021	060 local Donations JFK 2020-2021	068 Delta Dental 2019-2020	Scholarship Fund	Student Activity/ Athletics Fund	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Instructional Equipment	-	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-	-	-
Sub-Total Expenditures	4,500	802	1,463	27,000	11,500	230,789	276,054
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs Contribution to School Based Budgets	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Total Outflows	4,500	802	1,463	27,000	11,500	230,789	276,054
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	(9,828)	(19,939)	(29,767)
Fund Balance, July 1				*	56,239	**	458,679
Prior Period Adjustment							514,918
Fund Balance, July 1 (Restated)					56,239	458,679	514,918
Fund Balance June 30					46,411	438,740	485,151

* Represents scholarship fund net position as of June 30, 2020 per Exhibit H-2.

** Represents the student activity fund balance as of June 30, 2020 for payable to student groups.

**Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2021**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	3,330,842	2,980,876	349,966
Other Salaries for Instruction	1,917,824	1,843,836	73,988
Other Purchased Services (400-500 series)	11,250	-	11,250
General Supplies	1,348,987	1,336,708	12,278
Total instruction	6,608,903	6,161,421	447,481
Support services:			
Salaries of Program Directors	316,842	289,158	27,684
Salaries of Supervisors of Instruction	328,761	223,770	104,991
Salaries of Other Professional Staff	1,531,513	1,509,324	22,189
Salaries of Secr. And Clerical Assistants	239,435	191,200	48,235
Other Salaries	333,311	307,126	26,185
Salaries of Parent Liasion	99,606	98,677	929
Salaries of Master Teachers - Facilitators	1,074,155	1,024,116	50,039
Personal Services - Employee Benefits	3,928,494	3,428,999	499,495
Purchased Educational Services - Contracted Pre-K	37,166,641	33,458,546	3,708,095
Purchased Professional - Educational Services	3,550,939	2,959,413	591,526
Other Purchase Professional- Education Services	123,325	58,766	64,559
Contr. Serv.-Trans. (Field Trips)	52,500	-	52,500
Travel	28,515	2,573	25,942
Other Purchased Services (400-500 series)	430,000	216,675	213,325
Supplies & Materials	190,000	108,088	81,912
Total support services	49,394,037	43,876,431	5,517,607
Facilities acquisition and cont. serv:			
Instructional equipment	-	-	-
Noninstructional Equipment	75,000	50,013	24,987
Total Facilities acquisition and cont. serv:	75,000	50,013	24,987
Contribution to Charter Schools	1,196,100	1,129,650	66,450
	-	-	-
	-	-	-
Transfer to General Fund	-	-	-
Total Expenditures	57,274,040	51,217,515	6,056,525

CALCULATION OF BUDGET & CARRYOVER

Total 2020-2021 Pre K Aid Allocation	49,633,430
Add: Actual PEA Carryover June 30, 2020	15,600,787
Add: Budget Transfer from Gen Fund 2020-2021	2,741,443
Total Funds Available for 2020-2021 Budget	67,975,660
Less: 2020-2021 Budgeted PEA (Including prior year budgeted carryover)	(57,274,040)
Available & Unbudgeted Funds as of June 30, 2021	10,701,620
Prior year Cancelled Payables as of June 30, 2021	51,660
Add: June 30, 2021 Unexpended PreK Aid	6,056,525
2020-2021 Actual Carryover - Preschool Aid	16,809,805
2020-2021 PEA Carryover Budgeted in 2020-21	<u>4,899,167</u>

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes
in Fund Balance-Budgetary Basis
Fiscal Year Ended June 30, 2021

Revenues and Other Financing Sources:

State Sources:	
On-Behalf SDA Grant	32,039,122
Refunding Bonds	<u>17,010,000</u>
	<u>49,049,122</u>

Expenditures and Other Financing Uses:

Capital Outlay:	
Direct District Expenditures	
Purchased Professional and Technical Services	503,493
Land Improvements	-
Construction services	1,694,106
Equipment purchases	-
On Behalf SDA Construction Services	<u>32,039,122</u>
	<u>34,236,721</u>

Excess (deficiency) of revenues over (under) expenditures	14,812,401
---	------------

Other Finance Sources (Uses)

Return of SDA Grant Proceeds on Cancelled Projects	<u>2,714</u>
Total other financing sources (uses)	<u>2,714</u>

Net change in fund balance	14,815,115
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Fund balance - beginning	<u>291,790</u>
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Fund balance - ending	<u>\$ 15,106,905</u>
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Reconciliation to GAAP Basis:

Fund Balance, June 30, 2021 - Budgetary Basis	15,106,905
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Less: Unearned Revenue	<u>(291,790)</u>
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Fund Balance, June 30, 2021 - GAAP Basis	<u>\$ 14,815,115</u>
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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, 2021

	<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
P.S. 9 Elementary School, Roof Repair Project
Fiscal Year Ended June 30, 2021

	<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			-	
	<u>59,150</u>	<u>-</u>	<u>59,150</u>	<u>59,150</u>
Expenditures				
Purchased professional and technical services	59,040	110	59,150	59,150
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	<u>59,040</u>	<u>110</u>	<u>59,150</u>	<u>59,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>110</u>	<u>(110)</u>	<u>-</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-130-08-OHAN			
SDA Grant Number	GB-0152			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	51,200			
Revised authorized cost	59,150			
Percentage increase over original authorized cost	394%			
Percentage completion	100%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Baurle Field Improvements
Fiscal Year Ended June 30, 2021

	<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
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Baurle Field Improvements
Fiscal Year Ended June 30, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
Refunding Bonds		17,010,000	17,010,000	20,000,000
Transfer from Capital Outlay			-	
Donations			-	
	-	17,010,000	17,010,000	20,000,000
Expenditures				
Purchased professional and technical services		503,383	503,383	3,493,383
Land and improvements			-	
Construction services		1,694,106	1,694,106	16,506,617
Equipment purchases			-	
	-	2,197,489	2,197,489	20,000,000
Excess (deficiency) of revenues over (under) expenditures	-	14,812,511	14,812,511	-
Additional project information:				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date		4/8/2020		
Bonds authorized		20,000,000		
Bonds issued		17,010,000		
Original authorization cost		20,000,000		
Additional authorized cost		-		
Revised authorized cost		20,000,000		
Percentage increase over original authorized cost			0%	
Percentage completion			11%	
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Statement of Project Expenditures
Fiscal Year Ended June 30, 2021

Project Title/Issue	Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2020
			Prior Years	Current Year	
School Development Authority (On-behalf)		501,559,382	469,404,360	32,039,122	115,900
School #21 Courtyard Stormdrain		418,945	414,882		4,063
School #9 Roofing		59,150	59,040	110	-
Improvements to Baurle Field		1,200,000	1,025,569		174,431
Energy Savings Improvement Program II	4/8/2020	20,000,000		2,197,489	17,802,511
		<u>523,237,477</u>	<u>470,903,851</u>	<u>34,236,721</u>	<u>18,096,905</u>
Analysis					
				Project Balance - June 30, 2021	18,096,905
				Unfunded Authorizations	<u>(2,990,000)</u>
				Fund Balance (Deficit) - June 30, 2021	<u>15,106,905</u>

PROPRIETARY FUNDS

PATERSON BOARD OF EDUCATION
Statement of Net Position
Proprietary Funds
June 30, 2021

		<u>Business-type Activities - Enterprise Fund</u>
		<u>Food Service Program</u>
ASSETS		
Current assets:		
Cash and cash equivalents	5,292,171	
Accounts receivable:		
State	58,764	
Federal	2,610,611	
Inventories	241,753	
Total current assets	<u>8,203,299</u>	
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,201,657	
Less accumulated depreciation	<u>(4,385,148)</u>	
Total capital assets (net of accumulated depreciation)	<u>169,165</u>	
Total assets	<u>8,372,464</u>	
LIABILITIES		
Current Liabilities:		
Accounts Payable	196,461	
Accrued Salaries and Wages	15,326	
Interfund Payable	6,459,483	
Total Liabilities	<u>6,671,270</u>	
DEFERRED INFLOWS OF RESOURCES		
Deferred Commodities Revenue	<u>17,139</u>	
Total Deferred Inflows of Resources	<u>17,139</u>	
Total Liabilities and Deferred Inflows of Resources	<u>6,688,409</u>	
NET POSITION		
Invested in capital assets net of related debt	169,165	
Unrestricted	1,514,890	
Total net position	<u>1,684,055</u>	

PATERSON BOARD OF EDUCATION
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2021

	Business-type Activities - Enterprise Fund				
	Food Service Programs				
	School Nutrition	Summer Food Service Program	Seamless Summer Option (COVID-19)	Fresh Fruit and Vegetable Program	Total Enterprise
Operating Revenues:					
Charges for Services:					
Daily Sales - Non-Reimbursable Programs	28				28
Special Functions - Non-Reimbursable Programs					-
Miscellaneous	5,000				5,000
Total Operating Revenues	<u>5,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,028</u>
Operating Expenses:					
Cost of Food - Reimbursable Programs		132,061	4,259,060	306,954	4,698,075
Cost of Food - Non-Reimbursable Programs					-
Salaries			4,963,547		4,963,547
Supplies and Materials			200,555		200,555
Employee Benefits			946,622		946,622
Depreciation Expense	93,480				93,480
Repairs and Other Expenses			79,117		79,117
Other Expenses			56,674	22,660	79,334
Purchased Services			14,043		14,043
Total Operating Expenses	<u>93,480</u>	<u>132,061</u>	<u>10,519,618</u>	<u>329,614</u>	<u>11,074,773</u>
Operating Income (Loss)	<u>(88,452)</u>	<u>(132,061)</u>	<u>(10,519,618)</u>	<u>(329,614)</u>	<u>(11,069,745)</u>
Nonoperating Revenues (Expenses):					
State Sources:					
School Lunch Program	2,473		171,964		174,437
Federal Sources:					
National School Lunch Program	34,906		4,300,758		4,335,664
School Breakfast Program	21,667		2,697,050		2,718,717
After School Snack Program					-
Fresh Fruit and Vegetable Program				432,513	432,513
Summer Food Program		132,061			132,061
CACFP Food					-
P-EBT Administrative Costs	5,814				5,814
Emergency Operational Cost Program - School	1,504,538		138,267		1,642,805
U.S.D.A. Commodities			211,579		211,579
Miscellaneous Income	18,051				18,051
Interest Income	2,103				2,103
Cancellation of Prior Year Accounts Payable	80,056				80,056
Cancellation of Prior Year Accounts Receivable					-
Total Nonoperating Revenues (Expenses)	<u>1,669,608</u>	<u>132,061</u>	<u>7,519,618</u>	<u>432,513</u>	<u>9,753,800</u>
Income (Loss) Before Contributions & Transfers	1,581,156	-	(3,000,000)	102,899	(1,315,945)
Other financing sources/(uses)					
Operating Transfer In	1,003,808		3,000,000		4,003,808
Change in net assets	2,584,964	-	-	102,899	2,687,863
Total Net Position—Beginning	<u>(1,003,808)</u>				<u>(1,003,808)</u>
Total Net Position—Ending	<u>1,581,156</u>	<u>-</u>	<u>-</u>	<u>102,899</u>	<u>1,684,055</u>

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

PATERSON BOARD OF EDUCATION
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2021

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	5,028
Payments for Employees Salaries, Payroll Taxes and Benefits	(5,894,843)
Payments to Suppliers for Goods and Services	(2,440,029)
Net Cash Provided by (used for) Operating Activities	<u>(8,329,844)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	174,170
Receipts from Federal Subsidy	9,028,659
Interest Income	2,103
Transfer In	4,003,808
Miscellaneous Income	18,051
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>13,226,791</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(18,051)
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(18,051)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>4,878,896</u>
Balances—Beginning of Year	413,275
Balances—End of Year	<u>5,292,171</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(11,069,745)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	93,480
Food Distribution Program	212,643
Increase (Decrease) in Interfund	2,277,600
(Increase) Decrease in Inventories	184,013
Increase (Decrease) in Accounts Payable	(27,835)
Total Adjustments	<u>2,739,901</u>
Net Cash Provided by (used for) Operating Activities	<u>(8,329,844)</u>

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

LONG-TERM DEBT

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Serial Bonds
June 30, 2021

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2020	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2021
		Date	Amount					
Government Loan Revenue Bonds - ESIP	17,010,000	02/01/23	\$ 1,085,000	4.000%	\$	17,010,000		17,010,000
		02/01/24	935,000	4.000%				
		02/01/25	605,000	4.000%				
		02/01/26	650,000	5.000%				
		02/01/27	690,000	5.000%				
		02/01/28	535,000	5.000%				
		02/01/29	585,000	5.000%				
		02/01/30	635,000	5.000%				
		02/01/31	690,000	4.000%				
		02/01/32	745,000	4.000%				
		02/01/33	800,000	4.000%				
		02/01/34	855,000	4.000%				
		02/01/35	915,000	3.000%				
		02/01/36	970,000	2.000%				
		02/01/37	1,015,000	2.000%				
		02/01/38	955,000	2.125%				
		02/01/39	1,000,000	3.000%				
		02/01/40	1,055,000	3.000%				
		02/01/41	1,115,000	3.000%				
		02/01/42	1,175,000	3.000%				
TOTAL					\$ -	17,010,000	-	17,010,000

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Capital Leases
June 30, 2021

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2019	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2020
		Date	Amount					
Equipment - Chromebooks	3,145,428			1.5365%	\$ 1,075,157		1,075,157	-
Equipment - Vehicle	1,816,252	09/22/21 09/22/22	369,766 376,522	1.8270%	1,109,419		363,132	746,287
Energy Saving Improvement Program	14,535,000	07/15/21 07/15/22 07/15/23 07/15/24 07/15/25 07/15/26 07/15/27 07/15/28 07/15/29 07/15/30 07/15/31 07/15/32 07/15/33 07/15/34 07/15/35 07/15/36	754,000 544,000 574,000 479,000 514,000 550,000 589,000 629,000 671,000 714,000 760,000 808,000 858,000 1,035,000 1,097,000 \$ 1,161,000	3.450%	12,866,000		1,129,000	11,737,000
Textbooks	12,126,000	09/15/21 09/15/22 09/15/23	2,391,185 2,482,319 2,576,927	3.740%	9,753,827		2,303,396	7,450,431
TOTAL					\$ 24,804,403		4,870,685	19,933,718

CITY OF PATERSON BOARD OF EDUCATION
Budgetary Comparison Schedule
Debt Service Fund
Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Other Financing Sources:					
Proceeds from Sale of Bonds	-	-	-	789,042	789,042
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	789,042	789,042
Fund Balance, July 1	-		-		-
Fund Balance, June 30	-		-	789,042	789,042
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
- J-7 Direct and Overlapping Property Tax Rates
- J-8 Principal Property Taxpayers
- J-9 Property Tax Levies and Collections

Debt Capacity

- J-10 Ratios of Outstanding Debt by Type
- J-11 Ratios of General Bonded Debt Outstanding
- J-12 Direct and Overlapping Governmental Activities Debt
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Demographic and Economic Information

- J-14 Demographic and Economic Statistics
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Operating Information

- J-16 Full-time Equivalent District Employees by Function/Program
- J-17 Operating Statistics
- J-18 School Building Information*
- J-19 Schedule of Allowable Maintenance Expenditures by School Facility
- J-20 Insurance Schedule

STATISTICAL SECTION (UNAUDITED) - INTRODUCTION

J SERIES

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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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Invested in capital assets	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245	\$ 322,983,090	\$ 309,442,289	\$ 326,401,123	\$ 343,840,259
Restricted	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949
Unrestricted	(5,028,057)	(642,011)	(119,444,374)	(143,742,328)	(160,274,128)	(174,387,009)	(202,735,438)	(204,245,308)	(209,994,133)	(193,348,560)
Total governmental activities net position	\$ 298,933,340	\$ 293,187,152	\$ 165,558,262	\$ 190,669,525	\$ 195,585,678	\$ 177,760,499	\$ 140,480,629	\$ 121,935,562	\$ 126,281,917	\$ 185,108,648
Business-type activities										
Invested in capital assets	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435	\$ 385,157	\$ 244,594	\$ 169,165
Restricted										
Unrestricted	3,259,713	3,234,307	2,258,642	2,564,966	3,101,289	2,626,539	1,902,368	1,331,488	(1,248,402)	1,514,890
Total business-type activities net position	\$ 3,730,474	\$ 3,608,952	\$ 2,645,205	\$ 2,946,928	\$ 3,528,655	\$ 3,174,611	\$ 2,404,803	\$ 1,716,645	\$ (1,003,808)	\$ 1,684,055
District-wide										
Invested in capital assets	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317	\$ 323,485,525	\$ 309,827,446	\$ 326,645,717	\$ 344,009,424
Restricted	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949
Unrestricted	(1,768,344)	(2,592,296)	(117,185,732)	(141,177,362)	(157,172,839)	(171,760,470)	(200,833,070)	(202,913,820)	(211,242,535)	(191,833,670)
Total district net position	\$ 302,663,814	\$ 296,796,104	\$ 168,203,467	\$ 193,616,453	\$ 199,114,333	\$ 180,935,110	\$ 142,885,432	\$ 123,652,207	\$ 125,278,109	\$ 186,792,703

Source: CAFR Schedule A-1

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities										
Instruction										
Regular	\$ 251,391,367	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932	\$ 267,619,301	\$ 241,595,583	\$ 243,771,599	\$ 245,192,217
Special education	76,206,404	78,887,337	73,938,429	88,380,425	96,445,501	111,648,814	55,418,975	53,400,471	53,820,327	56,273,380
Other instruction	35,119,655	38,377,756	28,210,150	30,731,796	26,623,522	24,752,066	21,349,656	21,767,134	23,914,666	24,682,807
School Sponsored Activities & Athletics	1,866,156	1,939,548	2,238,586	2,518,695	2,357,825	2,740,733	9,189,426	9,560,074	9,610,529	8,196,464
Community Services	519,115	652,046	1,366,118	2,327,016	2,159,941	910,643	629,626	1,034,267		
Support Services:										
Tuition	84,268,585	88,522,496	93,581,366	105,598,719	102,661,749	105,998,478	36,529,694	40,256,050	39,833,112	39,502,822
Student & instruction related services	6,300,806	6,778,102	7,716,455	8,585,462	10,418,828	8,699,816	8,206,250	7,767,674	144,758,764	146,593,997
General administrative services	20,506,048	21,600,369	23,049,662	26,740,209	31,102,033	35,546,487	35,354,127	26,049,445	7,678,568	6,192,503
Central Administration	10,611,639	11,798,453	11,796,049	14,513,187	13,432,838	11,898,397	22,189,274	11,270,423	22,387,293	22,085,691
Plant operations and maintenance	51,018,812	57,066,081	60,061,800	64,495,295	63,915,194	59,224,010	59,052,212	40,766,182	14,384,933	13,901,209
Pupil transportation	15,571,386	14,259,342	16,303,254	18,367,644	24,900,384	20,920,582	17,884,256	18,866,107	39,275,746	43,020,730
Unallocated Benefits							46,474,907	86,299,407	68,914,604	61,537,450
Interest on long-term debt	433,778	391,401	356,650	298,319	257,100	208,123	314,631	521,665	1,305,600	
Unallocated depreciation							16,824,450	14,248,842	1,798,833	24,111,063
Total governmental activities expenses	553,813,751	576,639,445	571,677,785	653,969,029	672,076,249	707,050,081	684,193,557	710,662,392	689,048,485	695,441,831
Business-type activities:										
Food service	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773
Other Non-Major Child Care										
Total business-type activities expense	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773
Total district expenses	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839	\$ 703,837,996	\$ 730,051,909	\$ 707,379,376	\$ 706,516,604
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 112,053	\$ 279,276	\$ 436,260	\$ 845,262	\$ 845,262	\$ 821,317	\$ 706,480	\$ 589,966	\$ 1,162,563	\$ 462,837
Special Education										
Business and other support services										
Operating grants and contributions	155,690,480	143,797,407	143,980,572	192,269,314	192,269,314	252,105,852	81,111,072	84,082,521	88,220,730	85,791,819
Capital grants and contributions	4,550,018	8,328,501	7,278,472	65,717,098	65,717,098	10,551,238	2,028,790	1,143,980	9,898,923	32,039,122
Total governmental activities program revenues	160,352,551	152,405,184	151,695,304	258,831,674	258,831,674	263,478,407	83,846,342	85,816,467	99,282,216	118,293,778

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type activities:										
Charges for services		249,062	230,675	102,607	102,607	138,743	15,120	19,909	9,001	5,028
Food service	264,042									
Child care		13,133,047	13,652,978	16,526,023	16,526,023	19,128,971	18,844,725	18,630,267	15,601,437	9,753,800
Operating grants and contributions										
Capital grants and contributions										
Total business-type activities program revenues	\$ 13,061,424	\$ 13,382,109	\$ 13,883,653	\$ 16,628,630	\$ 16,628,630	\$ 19,267,714	\$ 18,859,845	\$ 18,650,176	\$ 15,610,438	\$ 9,758,828
Total district program revenues	\$ 173,413,975	\$ 165,787,293	\$ 165,578,957	\$ 275,460,304	\$ 275,460,304	\$ 282,746,121	\$ 102,706,187	\$ 104,466,643	\$ 114,892,654	\$ 128,052,606
Net (Expense)/Revenue	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)	\$ (600,347,215)	\$ (624,845,925)	\$ (589,766,269)	\$ (577,148,053)
Governmental activities	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(784,594)	(739,341)	(2,720,453)	(1,315,945)
Business-type activities										
Total district-wide net expense	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)	\$ (625,585,266)	\$ (592,486,722)	\$ (578,463,998)
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	\$ 41,455,956	\$ 41,455,956	\$ 41,455,956	\$ 47,446,152	\$ 54,495,247
Taxes levied for debt service	301,447	404,803	504,613	505,199	505,199	506,363	505,858	506,557	506,084	
Federal and State Aid - Unrestricted	366,415,045	368,018,719	368,884,255	369,511,217	369,511,217	370,680,611	500,911,782	526,546,797	537,011,879	558,297,696
Federal and State Aid - Restricted	7,633,112	6,503,881	5,875,548	6,821,305	6,821,305	6,488,351	9,291,010	20,987,218	2,069,818	
State Aid Restricted for Debt Service Principal	558,200	593,710	615,132	639,614	639,614	694,701	798,142	799,243	799,121	
Investment earnings	333,383	302,752	182,280	168,921	168,921	111,169	372,643	396,877	272,386	67,908
Capital Asset Donations										
Miscellaneous Income	2,942,973	3,708,253	7,852,959	3,646,406	3,646,406	5,809,344	6,614,181	17,883,315	6,007,184	23,627,659
Transfers										
Total governmental activities	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,067,345	\$ 606,300,858	\$ 594,112,624	\$ 632,484,702
Business-type activities:										
Investment earnings										
Miscellaneous Income										
Transfers										
Total business-type activities										
Total district-wide	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,067,345	\$ 606,300,858	\$ 594,112,624	\$ 632,484,702
Change in Net Position	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)	\$ (37,279,870)	\$ (18,545,067)	\$ 4,346,355	\$ 55,336,649
Governmental activities	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(769,808)	(688,158)	(2,720,453)	2,687,863
Business-type activities	22,884,439	(5,867,709)	1,924,515	25,412,986	5,439,705	(18,179,223)	(38,049,678)	(19,233,225)	1,625,902	58,024,512
Total district	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)	\$ (38,049,678)	\$ (19,233,225)	\$ 1,625,902	\$ 58,024,512

Source: CAFR Schedule A-2

PATERSON PUBLIC SCHOOLS
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Reserved										
Unreserved										
Restricted	40,132,489	35,644,220	23,672,254	11,168,294	6,997,356	8,873,716	14,463,249	\$ 12,381,104	\$ 3,969,984	\$ 15,041,468
Committed	1,304,965	88,398								
Assigned	17,775,328	23,051,231	41,414,129	25,435,028	16,794,058	15,590,163	5,037,182	4,357,082	5,904,943	3,486,173
Unassigned	(32,730,590)	(33,671,357)	(32,788,716)	(35,270,379)	(34,123,708)	(33,014,513)	(33,043,746)	(36,351,645)	(41,650,413)	(28,763,145)
Total general fund	\$ 26,482,192	\$ 25,112,492	\$ 32,297,667	\$ 1,332,943	\$ (10,332,294)	\$ (8,550,634)	\$ (13,543,315)	\$ (19,613,459)	\$ (31,775,486)	\$ (10,235,504)
All Other Governmental Funds										
Reserved										
Unreserved										
Restricted	99,639	1	2	1						485,151
Assigned										15,604,157
Unassigned										
Total all other governmental funds	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ 20	\$ 395	\$ -	\$ 16,089,308

Source: CAFR Schedule B-1

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Tax levy	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319	\$ 41,961,814	\$ 41,962,513	\$ 47,952,236	\$ 54,495,247
Tuition	112,053	279,276	436,260	845,262	775,102	821,317	706,480	589,966	1,162,563	251,987
Interest earnings	333,383	302,752	182,280	168,921	135,267	111,169	372,643	396,877	272,386	67,908
Miscellaneous	3,754,991	3,830,539	8,119,450	3,886,056	4,840,182	5,956,426	6,473,156	18,006,094	6,140,232	23,840,181
State sources	486,996,031	494,759,254	490,839,221	555,263,666	538,831,260	521,497,494	516,471,286	545,423,470	571,784,040	625,069,434
Federal sources	47,038,806	32,360,678	35,528,267	35,978,213	36,214,690	31,507,427	33,868,662	36,209,619	34,067,657	51,057,531
Total revenue	577,492,667	570,893,258	574,566,047	635,603,273	620,256,647	601,856,152	599,854,041	642,588,539	661,379,114	754,782,288
Expenditures										
Instruction										
Regular instruction	250,473,502	254,235,762	251,732,152	268,197,450	265,648,818	272,950,185	166,324,267	129,665,136	129,618,240	128,605,898
Special education instruction	76,463,329	78,480,839	73,966,548	79,347,425	83,165,794	87,080,575	34,238,736	35,388,523	36,606,890	38,953,804
Other special instruction	34,868,504	37,976,099	27,888,392	28,863,191	24,794,077	22,063,056	13,646,299	16,198,010	16,288,238	16,986,223
School sponsored activities and athletics	1,819,257	1,880,875	2,187,351	2,437,461	2,197,545	2,273,438	5,844,376	6,154,317	6,762,065	5,851,412
Community Services	520,416	650,757	1,367,302	2,317,269	2,119,456	811,233	629,626	660,314		
Support Services:										
Tuition							36,529,694	40,256,050	39,833,112	39,502,822
Attendance & social work services							1,877,726	2,254,609	2,339,276	2,961,195
Health services							4,998,617	5,170,449	5,200,746	5,071,323
Student & instruction related services	82,166,444	86,056,018	91,305,022	95,747,009	90,664,723	89,100,066	56,557,987	113,118,241	117,175,171	119,722,415
General Administration	5,933,650	6,396,627	7,339,363	7,728,228	7,544,971	7,546,184	7,016,565	6,827,400	7,104,070	5,692,023
School Administrative services	20,126,656	21,046,104	22,600,086	23,385,812	25,951,325	27,148,871	25,505,881	18,242,927	16,546,844	16,471,116
Central and other support services	9,880,048	11,016,084	11,026,235	13,615,234	12,162,817	9,630,091	19,353,807	9,261,401	12,021,154	11,572,517
Plant operations and maintenance	42,434,222	48,475,730	50,787,442	55,488,641	53,990,871	46,656,790	33,535,486	44,900,229	41,097,113	39,130,125
Pupil transportation	15,548,549	14,233,122	16,279,329	18,334,482	24,849,168	20,789,717	17,314,519	18,674,978	17,392,786	4,151,443
Unallocated benefits							70,975,092	72,559,357	80,784,712	85,709,311
On-behalf contributions							57,765,885	66,376,682	65,993,022	82,539,809
Transfer to cover deficit (Enterprise Fund)							45,694,407	55,792,978	64,340,091	4,003,808
Transfer to charter school							714,941	924,588	810,098	762,891
Special Schools							8,091,584	2,651,589	12,322,506	38,097,168
Capital outlay	7,745,794	10,614,230	9,600,862	69,803,496	37,532,620	12,718,986				
Debt service:										
Principal	940,000	970,000	1,005,000	1,045,000	1,085,000	1,135,000	1,180,000	1,229,675	1,280,000	
Interest and other charges	362,835	330,349	295,787	257,300	214,700	170,300	123,980	75,750	25,600	
Total expenditures	549,283,206	572,362,596	567,380,871	666,567,998	631,921,885	600,074,492	607,964,475	646,383,203	673,541,534	717,904,351
Excess (Deficiency) of revenues over (under) expenditures	28,209,461	(1,469,338)	7,185,176	(30,964,725)	(11,665,238)	1,781,660	(8,110,434)	(3,794,664)	(12,162,420)	36,877,937

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other financing sources (uses)										
Proceeds from lease refunding							5,392,878			
Transfers in	7,689,724	8,438,881	8,478,510	9,726,112	15,534,311	15,924,934	248,046,150	255,580,753	257,991,671	257,102,941
Transfers out	(7,689,724)	(8,438,881)	(8,478,510)	(9,726,112)	(15,534,311)	(15,924,934)	(250,321,255)	(257,855,858)	(257,991,671)	(259,844,384)
Proceeds from canceled project										2,714
Total other financing sources (uses)	-	-	-	-	-	-	(2,275,105)	(2,275,105)	-	(2,738,729)
Net change in fund balances	\$ 28,209,461	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660	\$ (10,385,539)	\$ (6,069,769)	\$ (12,162,420)	\$ 34,139,208

Debt service as a percentage of noncapital expenditures	0.24%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.20%	0.20%	0.00%
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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	Interest on	Refund of	Cancelled	Stale Dated	Textbook -	Indirect		E-Rate	Misc.	Total
	Revenue	Investments	Prior Year Expenditures	Prior Year Payables	Checks	Sale/Lease Back	Reimbursement	Reimbursements			
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			107,662	243,455	615,835	4,290,281	
2014	436,260	182,280	652,116	6,621,116		293,623	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	
2020	244,379	272,386	2,208,118	803,883	97,689			948,068	1,705,047	6,279,570	
2021	251,987	67,908	2,354,400	2,241,906	46,521		11,285		255,167	5,229,174	

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
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%
2020	49,141,800	3,622,984,600	1,702,139,500	486,176,200	501,926,300	6,362,368,400	-	13,181,928	6,375,550,328	0.800	\$ 6,206,921,300	102.72%
2021	47,257,715	3,619,338,691	1,451,575,045	484,560,600	505,817,900	6,108,549,951	-	13,181,928	6,121,731,879	0.944	\$ 6,362,368,400	96.22%

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	
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
2020	0.800	2.548	0.789	0.038	4.175
2021	0.944	2.663	0.856	0.013	4.476

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.

Exhibit J-8

PATERSON PUBLIC SCHOOLS
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
100 Hamilton Inc.	\$ 11,500,000	10	0.19%			
1200 Madison Avenue Property, LLC	\$ 15,372,000	7	0.25%	\$ 24,093,700	1	0.27%
297 Paterson, LLC.						
Brooks Slonite Terrace Corp. Association	\$ 11,760,000	9	0.19%			
Center City Partners/ALMA Realty	\$ 17,850,000	5	0.29%	\$ 23,738,900	2	0.27%
Getty Industries LLC.	\$ 25,944,100	2	0.42%			
Great Falls Realty Associates, LLC.				\$ 16,500,000	5	0.19%
HDI Realty, LLC				\$ 16,255,200	6	0.18%
INCCA Carroll St. Houses, LLC			0.00%			
NJ Bell Telephone				\$ 13,832,573	9	0.16%
Okonite Co.	\$ 13,185,900	8	0.22%	\$ 18,403,700	4	0.21%
Park East Terrace				\$ 13,498,200	10	0.15%
Riverview Towers I, LLC.	\$ 22,909,000	3	0.37%	\$ 15,742,900	7	0.18%
Riverview Towers II, LLC.	\$ 22,909,000	4	0.37%			
Rt. 20 Retail Center, LLC.	\$ 15,922,600	6	0.26%			
St. Josephs Hospital & Medical Center	\$ 158,954,400	1	2.60%	\$ 21,449,000	3	0.24%
The Realty Associates Fund VII, LP.				\$ 14,187,100	8	0.16%
Total	\$ 316,307,000		5.17%	\$ 177,701,273		1.99%

Net Assessed Valuation: \$ 6,121,731,879

\$ 8,911,890,115

Source: Municipal Tax Assessor.

Exhibit J-9

**PATERSON PUBLIC SCHOOLS
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	District Taxes Levied for the Fiscal Year	Collected within the Fiscal Year		Collections in Subsequent Years
		Amount	Percentage of Levy	
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%	\$ -
2020	\$47,952,236	\$47,952,236	100.00%	\$ -
2021	\$54,495,247	\$54,495,247	100.00%	\$ -

Source: Municipal Tax Collector

Exhibit J-10

PATERSON PUBLIC SCHOOLS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities			Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds/Loans ^b	Certificates of Participation	Capital Leases			
2012		8,930,000		8,930,000	0.48%	\$ 42,798
2013		7,960,000		7,960,000	0.55%	\$ 43,383
2014		6,955,000		6,955,000	0.66%	\$ 45,746
2015		5,910,000		5,910,000	0.80%	\$ 47,155
2016		4,825,000		4,825,000	0.99%	\$ 47,770
2017		3,690,000		3,690,000	1.31%	\$ 48,294
2018		2,150,000		2,150,000	2.35%	\$ 50,570
2019		1,230,000		1,230,000	4.24%	\$ 52,129
2020				-	Not Available	Not Available
2021	17,010,000			17,010,000	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

Exhibit J-11

PATERSON PUBLIC SCHOOLS
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds/Loans	Deductions	Net General Bonded Debt Outstanding		
2012	-	-	-	0.00%	\$ -
2013	-	-	-	0.00%	\$ -
2014	-	-	-	0.00%	\$ -
2015	-	-	-	0.00%	\$ -
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -
2020	-	-	-	0.00%	Not Available
2021	17,010,000	-	17,010,000	0.28%	Not Available

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-6 for property tax data.

b Population data can be found in Exhibit NJ J-14.

PATERSON PUBLIC SCHOOLS
Ratios of Overlapping Governmental Activities Debt
As of June 30, 2021

<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, 2021			
City of Paterson (Net Debt)		\$ 124,153,575	
		<u>\$ 124,153,575</u>	
Net overlapping debt of School District:			
County of Passaic	16.48%	\$ 49,846,511	
Passaic County Utilities Authority	16.48%	7,335,524	
Passaic Valley Water Commission	57.00%	50,229,918	
Passaic Valley Sewerage Commission	8.00%	17,265,609	
Subtotal, overlapping debt			<u>\$ 124,677,563</u>
Total direct and overlapping debt			<u><u>\$ 124,677,563</u></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 2020

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	499,368,714	464,892,787	409,009,586	431,501,045	391,732,525	381,249,355	163,788,815	158,685,339	154,795,089	160,094,453
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 499,368,714	\$ 464,892,787	\$ 409,009,586	\$ 431,501,045	\$ 391,732,525	\$ 381,249,355	\$ 163,788,815	\$ 158,685,339	\$ 154,795,089	\$ 143,084,453
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%	10.62%

Equalized valuation basis	
2020	\$ 6,362,368,400
2019	\$ 6,206,921,300
2018	\$ 5,800,162,700
[A]	\$ 12,007,084,000
[A/3]	\$ 4,002,361,333

Average equalized valuation of taxable property	
[A/3]	\$ 4,002,361,333

Debt limit (4 % of average equalization value)	
[B]	160,094,453 ^a
[C]	17,010,000
[B-C]	\$ 143,084,453

Source: Abstract of Rates and District Records CAFR Schedule J-7

^a Limit set by NISA 18A-24-19 for a K through 12 district; other % limits would be applicable for other districts

PATERSON PUBLIC SCHOOLS
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population ^a	Personal Income (thousands of dollars) ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2012	146,111	\$ 6,253,258,578	\$ 42,798	16.50%
2013	146,049	\$ 6,336,043,767	\$ 43,383	14.80%
2014	145,911	\$ 6,674,844,606	\$ 45,746	11.90%
2015	145,928	\$ 6,881,234,840	\$ 47,155	10.10%
2016	145,773	\$ 6,963,576,210	\$ 47,770	9.20%
2017	146,015	\$ 7,051,648,410	\$ 48,294	8.30%
2018	145,594	\$ 7,362,688,580	\$ 50,570	7.70%
2019	145,234	\$ 7,570,903,186	\$ 52,129	6.60%
2020	144,801	Not Available	Not Available	Not Available
2021	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	2021		2012	
	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>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Instruction										
Regular	1,458	1,561	1,624	1,649	1,629	1,543	1,476	1,625	1,713	1,626
Special Education	845	977	1,120	1,158	1,045	950	992	1,005	917	881
Other Instruction	316	215	131	129	80	159	235	193	150	159
Nonpublic School Programs										
Adult/Continuing Education Programs	25	23	26	27	11	8	6	16	16	16
Support Services:										
Student & Instruction Related Services	478	658	771	760	584	620	383	389	375	372
General Administration	19	28	36	31	27	20	58	61	47	41
School Administrative Services	107	106	114	109	197	205	201	193	193	194
Other Administration Services	77	86	94	92	63	62	66	66	52	0
Central Services	72	75	78	71	70	65	32	73	120	126
Administrative Information Technology	6	8	9	10	12	10	22	22	20	28
Plant Operations and Maintenance	142	165	171	181	175	105	58	92	84	85
Pupil Transportation	5	5	5	5	6	6	7	4	7	7
Other Support Services	4	4	9	5	5	3				
Cafeteria Monitors			153	148	132	118	110	112	113	72
Special Schools	154	177		218	240	240	229	205	202	205
Food Service										
Child Care			215							
Total	3,708	4,088	4,555	4,593	4,274	4,114	3,874	4,056	4,009	3,812

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
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%
2020	28,964	659,913,628	22,784	6.97%	2,625	N/A	N/A	N/A	24,583	23,178	-0.91%	94.28%
2021	28,343	679,807,183	23,985	12.19%	2,507	N/A	N/A	N/A	23,333	20,752	-5.08%	88.94%

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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)	150	155	131	120	135	60	83	83	93	77
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	24,418							33,857	33,857	33,857
Capacity (students)										
Students on Roll	281	307	326	311	239	285	249	267	186	234
School 2 (1921, 1998)										
Square Feet	98,697	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	614	622	635	600	606	597	549	534	484	491
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	41,908	41,908	41,908	35,500	35,500	35,500
Capacity (students)										
Students on Roll	466	453	433	416	394	433	402	415	375	330
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	553	637	511	519	500	453	469	428	467	550
School 5 (1939)										
Square Feet	108,886	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	863	890	829	835	772	699	689	640	631	745
School 6 (1921) - Performing Arts Academy										
Square Feet	97,075	89,054	89,054	89,054	89,054	89,054	89,054	90,075	90,075	90,075
Capacity (students)										
Students on Roll	405	396	439	487	495	512	524	606	658	623

PATERSON PUBLIC SCHOOLS
 School Building Information
 Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
School 7 (1919)	48,835	48,835	48,835	48,835	48,835	48,835	48,835	49,170	49,170	49,170
Square Feet										
Capacity (students)										
Students on Roll	250	265	239	264	252	253	221	197	235	225
School 8 (1926)	95,106	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Square Feet										
Capacity (students)										
Students on Roll	519	509	512	592	576	505	479	495	468	461
School 9 (1988)	123,768	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Square Feet										
Capacity (students)										
Students on Roll	1,305	1,282	1,279	1,283	1,150	847	819	768	759	740
School 10 (1921)	83,572	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573
Square Feet										
Capacity (students)										
Students on Roll	504	499	594	585	607	607	625	556	571	538
School 11 (1905) - Great Falls	35,446	35,446	35,446	35,446	35,446	35,446	35,446	36,576	36,576	36,576
Square Feet										
Capacity (students)										
Students on Roll	211	214	236	254	267	257	32	35	136	125
School 12 (1913)	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,720	72,720	72,720
Square Feet										
Capacity (students)										
Students on Roll	519	541	554	551	528	521	561	517	532	547
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	585	615	567	521	527	544	501	532	539	534
School 14 (1887)	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,740	16,740	-
Square Feet										
Capacity (students)										
Students on Roll	236	214	190	214	226	239	214	221	248	
School 15 (1923)	147,502	110,104	110,104	110,104	110,104	110,104	110,104	126,000	126,000	126,000
Square Feet										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capacity (students)	728	790	764	754	791	671		665	657	562
Students on Roll										
New School 16 (2016/2017)										
Square Feet						109,500	109,500	109,900	109,900	109,900
Capacity (students)						641	727	852	873	854
Students on Roll										
Old School 16 (1891)										
Square Feet										
Capacity (students)										
Students on Roll		131								
School 17 (1891) - Urban Leadership										
Square Feet		17,520	17,520	17,520	17,520	17,520	17,520	17,520	17,520	-
Capacity (students)							112	101	90	
Students on Roll										
School 18 (1939)										
Square Feet		102,086	102,086	102,086	102,086	102,086	102,086	89,300	89,300	89,300
Capacity (students)	1,064	1,042	920	975	930	956	898	853	783	740
Students on Roll										
School 19 (1896)										
Square Feet	37,269	34,869	34,869	34,869	34,869	34,869	34,869	32,260	32,260	32,260
Capacity (students)	361	373	396	390	392	374	371	368	350	360
Students on Roll										
School 20 (1898)										
Square Feet	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064
Capacity (students)	474	541	502	462	501	496	461	458	454	431
Students on Roll										
School 21 (1905)										
Square Feet	119,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516
Capacity (students)	720	714	680	757	757	751	755	742	737	690
Students on Roll										
School 24 (1909)										
Square Feet	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)	819	919	925	946	913	845	829	838	821	712
Students on Roll										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
School 25 (1932)	75,564	72,564	72,564	72,564	72,564	72,564	72,564	74,015	74,015	74,015
Square Feet										
Capacity (students)										
Students on Roll	664	689	705	721	748	572	554	600	645	593
School 26 (1952)	58,001	98,248	98,248	98,248	98,248	98,248	98,248	99,798	99,798	99,798
Square Feet										
Capacity (students)										
Students on Roll	609	589	623	595	563	569	496	512	536	522
School 27 (1956)	108,198	108,198	108,198	108,198	108,198	108,198	108,198	103,926	103,926	103,926
Square Feet										
Capacity (students)										
Students on Roll	870	864	795	810	814	827	842	838	677	633
School 28 (1956)	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
Square Feet										
Capacity (students)										
Students on Roll	478	222	455	504	488	489	500	505	467	461
School 29 (1924) - Lease	24,000	25,992	25,992	25,992	25,992	25,992	25,992	22,500	22,500	22,500
Square Feet										
Capacity (students)										
Students on Roll	327	309	286	291	300	290	325	340	314	311
School 30 MLK	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Square Feet										
Capacity (students)										
Students on Roll	839	863	866	782	849	664	691	659	646	598
New Roberto Clemente (2005)	124,834	124,834	132,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834
Square Feet										
Capacity (students)										
Students on Roll	796	757	677	651	587	572		647	675	605
Norman S. Weir (1891)	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Square Feet										
Capacity (students)										
Students on Roll	273	280	293	3,210	301	291	279	280	288	292
Roberto Clemente (1920)	35,000	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797
Square Feet										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capacity (students)	331	344	338	330	337	334	329	341	332	301
Students on Roll	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Edward Kilpatrick Square Feet	439	430	420	382	421	404	343	366	365	348
Capacity (students)	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Students on Roll	330	368	381	361	397	340	342	3,337	342	243
Dale Ave. Capacity (students)										
Students on Roll						109,200	109,200	109,200	109,200	109,200
Dr. Hani Awadalla (2016/2017) Square Feet						647	679	670	672	600
Capacity (students)	291,180	291,180	291,180	291,180	291,180	291,180	291,180	280,390	280,390	280,390
Students on Roll	1,922	1,858	1,928	2,039	2,175	2,315	2,279	2,194	2,126	2,003
JFK High School (1963) Square Feet	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Capacity (students)	2,249	2,212	2,230	2,225	2,252	2,325	2,424	2,455	2,371	2,305
Students on Roll	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Rosa Parks High School (1986) Square Feet	249	252	264	279	288	278	262	238	231	239
Capacity (students)	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Students on Roll	387	514	510	550	589	657	680	654	673	664
International HS and Garrett Morgan Academics										
Capacity (students)	57,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845
Students on Roll										
Panther (2004) Square Feet										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capacity (students)	227	226	220	191	195	207	226	214	214	215
Students on Roll	31,113	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117
Silk City (1908)										
Square Feet	99	71	86	87	106	92	129	107		
Capacity (students)	14,240	14,240	14,240	14,240	14,240	14,240				
Students on Roll	94	87	74	89	75	45				
YES Academy - Formerly Academy of Performing Arts	63,600	73,062	73,062	73,062	73,062	73,062	73,062	63,600	63,600	63,600
Square Feet	380	465	527	557	567	564	547	564	537	525
Capacity (students)										
Students on Roll	148	141	141	156	138	141				
Urban Leadership Academy-39th Street-Lease										
Square Feet	63,400	63,640	63,640	63,640	63,640	63,640	103,000			
Capacity (students)										
Students on Roll	576	607								
BUILD Academy-Don Bosco-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Pateron Pre-Collegiate Academy-Lease										
Square Feet										
Capacity (students)										
Students on Roll	19,500	29,828	29,828	29,828	29,828	29,828				
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet	80	106	79	-	-	-	-	-	-	-
Capacity (students)										
Students on Roll										

PATERSON PUBLIC SCHOOLS
 School Building Information
 Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Garrett Morgan Academy - Lease										
Square Feet	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	42,000			
Capacity (students)										
Students on Roll	339	272	264	275	274					
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet		31,185	31,185	31,185	31,185	31,185				
Capacity (students)										
Students on Roll			182	171	165					
Saint Therese (STARS) - Lease										
Square Feet		19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138
Capacity (students)										
Students on Roll			69	73	84	89	105	101	104	108
Don Bosco Academy - Lease										
Square Feet								103,000	103,000	103,000
Capacity (students)										
Students on Roll								696	817	833
HARP - Lease										
Square Feet								42,000	42,000	42,000
Capacity (students)										
Students on Roll								275	295	299
Young Men's Leadership Academy - Lease										
Square Feet								21,138	21,138	21,138

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capacity (students)								55	52	73
Students on Roll										
Saint Paul's - (Great Falls) - Lease										
Square Feet			16,420	16,420	16,420	16,420	16,420			
Capacity (students)										
Students on Roll										
Total Square Feet	3,564,579	3,445,908	3,470,328	3,462,328	3,462,328	3,681,028	3,689,641	3,534,194	3,534,194	3,499,934
Students on Roll	24,455	24,635	23,824	26,921	24,022	22,881	21,091	25,170	21,713	20,573

Other

Administration Building - 33 and 35 Church St.										
Square Feet										
Administration - Old School 5										
Square Feet-Includes Garage, 1,500 sq ft.										
New Administration Building-90 Delaware Ave										
Square Feet		113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&J/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

Number of Schools at June 30, 2021

- Early Learning Center = 2
- Elementary/Middle = 32
- High School = 4
- Academics = 8
- Other = 2

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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
School 2	87,886	106,053	111,687	133,417	136,560	196,612	182,287	186,426	190,772	167,410
School 3	37,093	43,835	46,164	55,146	56,445	81,267	75,345	77,056	78,853	60,215
School 3 Trailers			8,333	9,954	10,189	14,669	13,600	13,909	14,233	10,869
School 4	116,686	138,780	146,153	174,588	178,702	257,285	238,539	243,956	249,643	
School 5	102,518	123,153	129,695	154,928	158,579	228,313	211,678	216,485	221,531	184,692
School 6-Academy of Performing Arts	92,472	111,225	115,806	138,336	141,596	203,862	189,008	193,301	197,807	164,659
School 7	50,635	60,715	63,505	75,860	77,648	111,793	103,647	106,001	108,472	82,834
School 8	76,087	91,375	96,230	114,952	117,660	169,401	157,058	160,624	164,369	161,319
School 9	113,158	135,828	143,044	170,874	174,900	251,812	233,464	238,766	244,332	209,935
School 10	61,240	72,326	76,168	90,987	93,131	134,085	124,315	127,139	130,102	141,755
School 11	38,003	45,164	46,094	55,062	56,359	81,143	75,231	76,939	78,733	60,124
School 12	75,224	89,795	94,781	113,221	115,889	166,851	154,693	158,206	161,894	123,629
School 13	96,723	116,183	122,356	146,161	149,605	215,393	199,699	204,234	208,995	159,597
School 14		20,671	21,355	25,510	26,111	37,593	34,854	35,646	36,477	27,855
School 15	129,651	155,585	143,179	171,036	175,065	252,050	233,685	238,992	244,563	250,193
School 16-Great Fall Academy						43,044			41,765	31,894
New School 16	110,616	135,704	142,394	170,097	173,310					
School 17-Urban Leadership		21,634	22,783	27,216	27,857	40,107	37,184	38,029	38,915	29,259
School 18	85,693	102,549	116,094	138,681	141,949	204,371	189,479	193,782	198,300	151,430
School 18 Trailers		7,719	16,658	19,899	20,368	29,325	27,188	27,805	28,454	21,728
School 19	33,615	39,835	45,344	54,166	55,442	79,822	74,006	75,687	77,451	63,216
School 20	86,649	102,567	108,016	129,032	132,072	190,150	176,295	180,299	184,502	140,893
School 21	106,538	127,821	134,612	160,802	164,590	236,969	219,702	224,692	229,930	202,723
School 24	103,338	124,468	131,080	156,583	160,272	230,751	213,938	218,796	223,897	170,977
School 25	77,116	91,394	94,362	112,721	115,377	166,113	154,010	157,507	161,179	128,172
School 1 & 26	137,603	165,037	111,103	132,719	135,846	195,585	181,334	185,452	189,775	139,799
School 26 Trailers		16,658	19,899	19,899	20,368	29,325	27,188	27,805	28,454	21,728
School 27	107,937	128,328	135,145	161,439	165,242	237,909	220,573	225,582	230,840	176,279
School 27 Trailers			5,555	6,636	6,792	9,779	9,067	9,273	9,489	7,246
School 28	107,254	128,934	135,784	162,201	166,023	239,031	221,615	226,648	231,931	177,112
School 29	23,861	27,783	33,800	40,376	41,327	59,501	55,165	56,418	57,733	40,709
Dr Hani Awadallah										
Martin Luther King	110,507	132,331	139,361	166,475	168,540	245,329	227,453	232,619	238,042	181,778
East Side HS/Bauerlie Field	281,840	339,301	364,762	435,729	445,995	642,120	595,333	608,853	623,047	486,643
East Side Trailers	5,988	6,925	13,888	16,590	16,981	24,449	22,667	23,182	23,722	18,115
JF Kennedy HS	337,228	406,508	416,994	498,123	509,859	734,068	680,582	696,038	712,263	543,914
JFK Trailers			11,111	13,272	13,585	19,559	18,134	18,546	18,978	14,492
Rosa Parks HS	48,463	57,968	61,047	72,924	74,643	107,466	99,636	101,899	104,274	79,628
Roberto Clemente	32,303	38,028	40,048	47,840	48,967	70,500	65,364	66,848	68,406	59,367
660 14th Avenue	14,511	17,288	18,207	21,749	22,262	32,051	29,716	30,391	31,099	23,748

PATERSON PUBLIC SCHOOLS
General Fund
Schedule of Required Maintenance
Last Ten Years
Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
 11-000-261-XXXX

School Facilities	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Silk City 2000 Academy - Sage	32,531	38,423	40,465	48,337	49,476	71,233	66,043	67,543	69,117	52,774
The Mall					93,026	133,934	124,175	126,995	129,956	99,240
137 Ellison						59,473				44,067
YES Academy	69,971	83,896			22,642	32,598	30,223	30,909	31,630	24,154
Norman S. Weir	63,728	75,940	79,975	105,543	108,029	155,535	144,202	147,477	150,915	115,245
Dale Avenue	54,206	64,860	68,306	81,595	83,518	140,786	130,528	133,492	136,604	104,316
Edward Kilpatrick #33	65,835	78,533	95,712	114,333	116,169	120,245	111,483	114,015	116,673	89,096
Alexander Hamilton	-	-	72,205	86,253	88,285	167,254	155,067	158,588	162,285	107,878
Department of Facilities(Warehouse)	43,271	51,862	54,617	65,243	66,780	127,108	117,846	120,523	123,332	94,182
Colt Street	106,569	127,184	133,941	160,000	101,188	145,685	135,070	138,137	141,357	107,946
Don Bosco - Paterson Catholic	10,694	12,809	13,489	16,113	16,493	23,746	22,016	22,516	23,041	17,595
Rutland						53,812				
Boys and Girls Club						27,470				
Garrett Morgan Academy						34,723				
Hinchliffe Stadium						63,743				
Panther Academy	29,164	34,383	36,210	43,254	44,274	63,743	59,098	60,440	61,849	97,506
The New Roberto Clemente	128,391	154,145	162,334	193,917	198,486	285,770	264,948	270,965	277,281	211,743
New Roberto - K Center					12,720	18,314	16,979	17,365	17,770	
Boris Kroll Sports/Business Acad.					47,427	68,282	63,307	64,745	66,254	33,076
New International High School (2008)	124,327	149,750	157,706	188,389	192,827	277,623	257,394	263,240	269,376	205,707
90 Delaware-New Administrative Offices	116,729	140,008	148,863	177,825	180,282	259,561	240,648	246,113	251,851	192,324
St Mary's - (PS 4)						71,389	66,187	67,690	69,268	52,896
St. Theresa - (STARS)	19,744	23,632	24,887	29,729	30,429	43,811	40,618	41,541	42,509	32,462
St Paul's - (YMCA/Great Falls)	21,608	26,101	21,353	25,507	26,108	37,590	34,850	35,641		
Total School Facilities	3,887,029	4,709,173	5,019,775	5,996,405	6,242,445	8,689,136	7,853,413	8,031,765	8,224,291	6,398,144

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2021
(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	1,000,000	1,000
Forgery & Alteration, Employee Theft	1,000,000	500
Money and Securities	100,00	500
School Board Legal Liability and Employer Practices Liability	5,000,000 / 10,000,000	250,000
NFIP - Flood Insurance		
	55 Clinton Street	
Building	500,000	50,000
Contents	500,000	50,000
	200 Presidential BLVD	
	500,000	50,000
	500,000	50,000
Public Officials Surety Bond		
Margaret Cherone (Treasurer)	2,000,000	None

Source: District Records

SINGLE AUDIT SECTION



WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Page 1 of 2

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Board of Education of the Paterson Public Schools, in the County of Passaic, New Jersey, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 2, 2022.

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 Schools in the separate Auditors' Management Report on Administrative Findings - Financial, Compliance and Performance dated February 2, 2022.

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

Wielkocz + Company, LLC

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

February 2, 2022





WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Page 1 of 3

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AS REQUIRED BY STATE OF
NEW JERSEY OMB CIRCULAR 15-08**

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

Report on Compliance for Each Major Federal and State Program

We have audited the Board of Education of 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, 2021. 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; 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.

Opinion on Each Major Federal and State Program

In our opinion, the Paterson Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2021.

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's 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.



Honorable President and
Members of the Board of Education

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Page 3 of 3

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

Wielkotz + Company, LLC

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

February 2, 2022

Indiana Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2021

Federal Grant/Pass-Through Grantor/ Program Title	Federal CFDA Number	FAIN Number	Grant or State Project Number	Program or Award Amount	From	To	Grant Period	Balance at June 30, 2020	Carryover/ (Walk over) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Balance at June 30, 2021		(MEMO)
														Accounts Receivable	Deferred Revenue	
U.S. Department of Education																
General Fund																
Special Education Medicaid Reimbursement	93778	2008NSMAP	N/A	1,548,477	7/1/20	6/30/21	\$			1,548,477	(1,548,477)					
FECAS/SEMI Revenue	93775	2008NSMAP	N/A	169,685	7/1/20	6/30/21			169,685	(169,685)						
Total General Fund				1,718,162					1,718,162	(1,718,162)						
U.S. Department of Education																
Passed-through State Department of Education																
Special Revenue Fund:																
Title I, Part A	84-010	S010A190030	ESEA01021	1,671,018	7/1/20	9/30/21		(1,691,079)	521,882	14,234,070	(16,073,316)	(521,882)	24,482	(2,976,348)	1,161,584	1,814,764
Title I, Part A	84-010	S010A190030	ESEA01020	17,272,354	7/1/19	9/30/20		(729,150)	(521,882)	1,715,561		521,882	(24,482)			
Title I Reallocated I	84-010	S010A190030	ESEA01020	681,153	7/1/20	9/30/21			729,150	512,180	(546,013)		(729,150)	(168,973)	135,140	31,833
Title I Reallocated I	84-010	S010A190030	ESEA01020		2/1/19	9/30/19			729,150				729,150			
Title I, S/A	84-010A	S010A190030	ESEA01020	2,018,100	7/1/20	9/30/21			1,838,833	1,615,437	(1,739,223)	(1,838,833)	33,476	(2,208,020)	2,065,710	142,310
Title I, S/A	84-010A	S010A190030	ESEA01020	2,083,700	7/1/19	9/30/20		(1,562,433)	(1,838,833)	189,719		1,838,833	(33,476)			1,996,907
Title I Cluster Total								(2,576,472)		18,996,117	(18,410,852)			(6,553,541)	3,362,634	1,996,907
Title III Part A	84-365	S865A190030	ESEA01020	959,973	7/1/20	9/30/21			13,040	844,929	(950,600)	(13,040)	(1)	(128,084)	22,412	106,672
Title III Part A	84-365	S865A190030	ESEA01020	946,896	7/1/19	6/30/20		(70,169)	(13,040)	70,169		13,040				
Title III Immigrant	84-365	S865A190030	ESEA01020	5,547				(26,135)		26,135				(6,547)	5,547	
Title III Cluster Total								(96,304)		941,233	(950,600)			(133,631)	27,659	106,672
IDEA Part B, Basic	83-027	H027A190100	IDEA01020	6,860,578	7/1/20	9/30/21			954,179	5,755,400	(6,209,606)	(954,179)	9,968	(2,699,357)	1,615,119	444,238
IDEA Part B, Basic	83-027	H027A190100	IDEA01020	6,486,914	7/1/19	6/30/20		(395,755)	(954,179)	400,872	(107,117)	954,179				
IDEA, Preschool	84-173	H173A190114	IDEA01020	182,681	7/1/20	9/30/21			83,983	174,675	(182,827)	(83,983)	8,152	(91,989)	91,089	
IDEA, Preschool	84-173	H173A190114	IDEA01020	184,141	7/1/19	6/30/20		(4,177)	(83,983)	4,177		83,983				
Special Education Cluster Total								(297,930)		6,335,124	(6,499,650)		18,170	(2,151,246)	1,707,108	444,238
Title II Part A	84-367A	S867A190029	ESEA01020		7/1/20	9/30/21			78,869	(76,609)		(78,869)		(78,869)	2,260	76,609
Title II Part A	84-367A	S867A190029	ESEA01020		7/1/19	6/30/20			(78,869)			78,869				
Title II Cluster Total										(76,609)				(78,869)	2,260	76,609
Card D, Perkins Vac. Educ. Act	84-048	V048A190030	N/A	231,462	7/1/20	6/30/21				112,760	(184,073)		9,844	(118,902)	57,433	61,469
Card D, Perkins Vac. Educ. Act	84-048	V048A190030	N/A		7/1/19	6/30/20		(137,351)		137,352						
Card D, Perkins Vac. Educ. Act Cluster Total								(137,351)		250,112	(184,073)		9,844	(118,902)	57,433	61,469
Full Service Community Schools FIE	84-2151	N/A	N/A	499,668	10/1/20	9/30/21			234,531	314,377	(347,633)	(234,531)		(419,822)	386,366	31,456
Full Service Community Schools FIE	84-2151	N/A	N/A	499,668	7/1/19	6/30/20		(42,818)	(234,531)	109,469	(125,090)	234,531		(198,486)	140,047	58,439

Private Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	FIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2020	Carryover/(Walk over) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Accounts Receivable	Deferred Revenue	Due to Grantor	(MEMO)
Full Service Community Schools FIE	473	84-2151	N/A		7/1/19 6/30/20		215,411	50,049	(78,094)			(165,362)	137,317		28,046
Full Service Community Schools FIE	473	84-2151	N/A		7/1/18 6/30/19	(77,655)	(315,411)	77,654							
Full Service Community Schools Cluster Total						(120,472)		551,458	(551,010)			(783,671)	663,731		119,941
School Violence Act (SSVP) Category 4	466	164839	N/A	250,000	8/1/2019 10/30/20				(125,811)			(250,000)	124,189		125,811
School Violence Act (SSVP) Category 7	467	164839	N/A	250,000	8/1/2019 10/30/22				(189,130)			(250,000)	60,870		189,130
21ST Century CCLC Competitive	474	84-2387	S287C190030	535,000	9/1/20 8/31/21		275,590	285,010	(363,046)	(275,590)		(525,580)	447,544		78,026
21ST Century CCLC Competitive	474	84-2387	S287C190030	535,000	7/1/19 6/30/20	(24,152)	(275,590)	130,913	(106,760)	275,590					
21st Century CCLC Competitive Cluster Total						(24,152)		415,923	(469,807)			(525,580)	447,544		78,026
Cares Emergency Relief Grant	477	84-425D	S435D200027		3/1/20 9/30/22		11,867,535	4,733,129	(6,315,970)	(11,867,535)		(7,134,406)	5,531,665	1,069	1,602,841
Cares Emergency Relief Grant	477	84-425D	S435D200027		3/1/20 9/30/22	(387,030)	(11,867,535)	387,030		11,867,535					
Cares Emergency Relief Total						(387,030)		5,120,159	(6,315,970)	0		(7,134,406)	5,531,665	1,069	1,602,841
CARES - ESSER II	483	84-425D	S435D200027	47,502,496	5/1/20 9/30/23				(9,652,204)			(47,502,496)	37,850,292		9,652,204
Coronavirus Relief Fund	479	21019	S377A130031	3,047,847	9/23/20 12/30/20			3,047,847	(3,047,787)				60		
BRIDGING THE DIGITAL DIVIDE	478	84-425D	S435D200027	1,041,260	8/1/20 9/30/22			1,041,260	(1,036,155)				5,105		
DIGITAL DIVIDE	512	84-425D	S435D200027	11,546	9/1/20 10/31/20			11,546	(11,468)				78		
Adult Education Basic Skills	621	84-002	N/A	1,479,079	7/1/20 6/30/21			1,122,182	(1,475,660)			(356,897)	3,419	188	353,478
Adult Education Basic Skills	621	84-002	N/A	1,466,867	7/1/19 6/30/20	(757,684)		797,448	(30,386)						
Adult Education Basic Skills Cluster Total						(757,684)		1,919,630	(1,506,046)			(356,897)	3,419	188	353,478
Subtotal U.S. Department of Education - Special Revenue Funds						(4,397,396)	(0)	38,630,499	(49,046,773)	0	27,963	(64,639,139)	49,844,017	7,416	14,800,136
U.S. Department of Labor															
Passed through State Department of Labor															
New Jersey Youth Corps	451	17-245	N/A	320,000			32,000	199,213	(388,000)	(32,000)		(152,787)	64,000		88,787
New Jersey Youth Corps	451	17-245	N/A	320,000	7/1/19 9/30/20	(85,041)		89,889	(4,952)	32,000					
Sub-Total U.S. Dept of Labor						(85,041)		289,102	(292,952)			(152,787)	64,000		88,787
Total Special Revenue Fund						(4,482,437)	(0)	38,919,601	(49,339,769)	0	27,963	(64,791,926)	49,908,037	7,416	14,889,123

**Indiana Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2020	Carryover/ (Walk over) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Balance at June 30, 2021		(MEMO)	
												Accounts Receivable	Deferred Revenue		
U.S. Department of Agriculture															
Passed through State Department of Agriculture															
Enterprise Fund:															
School Breakfast Program	10.553	201NFBAN1099	N/A	2,218,717	7/1/20 6/30/21			2,271,235	(2,218,717)			(347,342)		347,342	
School Breakfast Program	10.553	191NFBAN1099	N/A	4,882,097	7/1/19 6/30/20	(753,775)		753,775							
National School Lunch Program	10.555	201NFBAN1099	N/A	4,335,664	7/1/20 6/30/21			3,782,222	(4,335,664)			(553,442)		553,442	
National School Lunch Program	10.555	191NFBAN1099	N/A	8,451,682	7/1/19 6/30/20	(1,219,785)		1,219,785							
Emergency Operational Cost Program - School	10.555	201NFBAN1099	N/A	1,642,805	7/1/20 6/30/21				(1,642,805)					1,642,805	
Summer Food Program	10.559	201NFBAN1099	N/A	132,061	7/1/20 6/30/21			132,061	(132,061)						
U.S.D.A. Commodities	10.565	201NFBAN1099	N/A	211,579	7/1/20 6/30/21			211,579	(211,579)						
P-EBT Administrative Cost	10.649		N/A	5,814	7/1/20 6/30/21				(5,814)					5,814	
						(1,973,560)		8,470,797	(9,186,640)			(2,549,483)		2,549,483	
Fresh Fruits and Vegetable Program	10.582	201NFBAL1603	N/A	432,413	7/1/20 6/30/21			371,305	(432,413)			(61,208)		61,208	
Fresh Fruits and Vegetable Program	10.582	191NFBAL1603	N/A	352,825	7/1/19 6/30/20	(103,184)		103,184							
Total Enterprise Fund						(2,076,744)		8,845,286	(9,679,152)			(5,610,611)		5,610,611	
Total Federal Financial Awards						(6,559,181)		49,883,049	(60,536,684)	0	27,963	(67,402,537)	49,908,047	7,416	17,499,734

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2020				Transfers/ Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2021			MEMO		
			From	To	Deferred Revenue (Accts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received		Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
State Department of Education															
General Fund:															
Equalization Aid	20-495-034-5120-078	402,530,789	7/1/20	6/30/21	\$			362,660,687	(402,530,789)						
Equalization Aid	19-495-034-5120-078	377,717,732	7/1/19	6/30/20				39,039,904							
Security Aid	20-495-034-5120-084	12,716,806	7/1/20	6/30/21				11,445,120	(12,716,806)						
Security Aid	19-495-034-5120-084	12,716,806	7/1/19	6/30/20				1,271,686							
Special Education Aid	20-495-034-5120-089	24,500,810	7/1/20	6/30/21				22,050,732	(24,500,810)						
Special Education Aid	19-495-034-5120-089	24,500,810	7/1/19	6/30/20				2,450,073							
State Aid Public Cluster Total								438,918,202	(439,748,405)					(43,591,866)	838,428,555
Transportation Aid	20-495-034-5120-014	7,141,569	7/1/20	6/30/21				6,427,404	(7,141,569)					(714,165)	7,141,569
Transportation Aid	19-495-034-5120-014	7,141,569	7/1/19	6/30/20				714,165							7,141,569
Non Public Transportation Reimb. Aid	20-495-034-5120-014	129,340	7/1/20	6/30/21					(129,340)			(129,340)			129,340
Non Public Transportation Reimb. Aid	19-495-034-5120-014	129,795	7/1/19	6/30/20				8,319							129,795
Transportation Aid Cluster Total								7,149,888	(7,270,909)			(129,340)		(714,165)	14,542,273
Internal Audit State Aid Reimbursement	20-495-034-5120-028	113,396	7/1/20	6/30/21				113,396	(113,396)						113,396
Extraordinary Aid	20-100-034-5120-044	8,172,289	7/1/19	6/30/20				5,836,231	(8,172,289)					(8,172,289)	8,172,289
Extraordinary Aid	19-100-034-5120-044	5,105,778	7/1/18	6/30/19				5,836,231							5,105,778
On Behalf TPAF Pension Contributions	20-495-034-5094-002	51,588,777	7/1/20	6/30/21				51,588,777	(51,588,777)						51,588,777
On Behalf TPAF Pension Non Contributory Group Insurance	20-495-034-5094-004	981,546	7/1/20	6/30/21				981,546							981,546
On Behalf TPAF Long Term Disability Insurance Contributions	20-495-034-5094-004	33,028	7/1/20	6/30/21				33,028							33,028
On Behalf TPAF Post Retirement Medical Benefits	20-495-034-5094-001	16,474,720	7/1/20	6/30/21				16,474,720							16,474,720
Reimbursed TPAF Social Security Contribution	20-495-034-5094-003	13,461,738	7/1/20	6/30/21				13,461,738							13,461,738
Total General Fund		(13,240,744)						534,557,527	(537,844,808)			(129,340)		(52,478,319)	948,902,100
Special Revenue Fund:															
Auxiliary Services:															
Compensatory Education	20-100-034-5120-067	502	7/1/20	6/30/21				118,792	(115,831)					2,961	115,831
Compensatory Education	19-100-034-5120-067		7/1/19	6/30/20				20,590				32,690			85,676
English as a Second Language	20-100-034-5120-067	503	7/1/20	6/30/21				17,052	(17,052)						17,052
English as a Second Language	19-100-034-5120-067		7/1/19	6/30/20				7,109				7,109			17,416
Transportation	20-100-034-5120-068	505	7/1/20	6/30/21				14,986				14,986			-
Transportation	19-100-034-5120-068		7/1/19	6/30/20				24,579							-
Chapter 192 Cluster Total								190,830	(132,883)			84,968		50,637	235,975
Handicapped Services:															
Examination and Classification	20-100-034-5120-066	507	7/1/20	6/30/21				58,135	(19,700)					38,435	19,700
Examination and Classification	19-100-034-5120-066		7/1/19	6/30/20				14,459				14,459			8,368
Corrective Speech	20-100-034-5120-066	508	7/1/20	6/30/21				18,228						18,228	
Corrective Speech	19-100-034-5120-066	508	7/1/19	6/30/20				9,114				9,114			
Supplemental Instruction	20-100-034-5120-066	506	7/1/20	6/30/21				23,799	(16,529)					7,270	16,529
Supplemental Instruction	19-100-034-5120-066	506	7/1/19	6/30/20				6,724				6,724			11,733
Chapter 193 Cluster Total								100,162	(36,229)			30,297		(0)	56,330
Preschool Education Aid	20-495-034-5120-086	49,633,430	7/1/20	6/30/21				15,600,787	(51,217,515)	2,793,103	(4,963,340)	16,809,805			51,217,515
Preschool Education Aid	19-495-034-5120-086	50,411,800	7/1/19	6/30/20				(15,600,787)							48,377,563

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2020				Transfers/ Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2021			MEMO			
			From	To	Deferred Revenue (Accts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received		Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures	
State Department of Education																
Special Revenue Fund (Continued):																
N.J. Nonpublic Aid:																
Textbook Aid	20-100-034-5120-064	501	16,371	7/1/20	6/30/21				16,371	(6,217)				10,154	6,217	
Textbook Aid	19-100-034-5120-064		18,185	7/1/19	6/30/20		7,128				7,128				11,057	
Nursing Services Aid	20-100-034-5120-070	509	27,336	7/1/20	6/30/21				27,336	(27,336)					27,336	
Technology Aid Initiative	20-100-034-5120-373	510	12,420	7/1/19	6/30/20		2,345				2,345				10,075	
Technology Aid Initiative	19-100-034-5120-373															
Security Aid	20-100-034-5120-509	511	46,900	7/1/20	6/30/21				46,900	(40,011)			6,889		40,011	
Security Aid	19-100-034-5120-509		51,750	7/1/19	6/30/20		18,233				19,627		1,394		37,267	
U.S. Department of Transportation																
Passed Through State Department of Transportation																
Sub-Total U.S. Department of Transportation																
Wrap Around Service Enhancement Grant	N/A	431	363,360	7/1/20	6/30/21				363,499	(363,360)		139			363,360	
NJ Dept. of Labor																
Workforce Learning Link	N/A	604	162,371	7/1/20	6/30/21	(51,241)			92,641	(42,638)	(1,238)				162,371	
Workforce Learning Link	N/A	604														
Adult School Workfirst	HSE-TANF-20	605	150,000	7/1/20	6/30/21	(29,070)			50,319	(21,058)		191			137,002	
Adult School Workfirst	HSE-TANF-19	605							29,070							
NJ Youth Corps	N/A	606	532,850	7/1/20	6/30/21				419,726	(532,850)	(113,124)				532,850	
NJ Youth Corps	N/A	606	548,880	7/1/19	6/30/20	(12,486)			131,161	(126,759)	(8,084)				541,366	
NJ Youth Corps	N/A	606														
NJ Rise	N/A	614	6,465	7/1/19	6/30/20				6,465	(6,465)					6,465	
Total Special Revenue Fund						<u>(5,133,977)</u>	<u>110,281</u>		<u>51,145,790</u>	<u>(52,553,322)</u>	<u>2,937,468</u>	<u>(5,085,786)</u>	<u>16,810,135</u>	<u>133,006</u>	<u>(0)</u>	<u>101,762,761</u>
NJ School Development Authority																
Capital Project Fund																
School Construction Grants (On-Behalf)	4010-XXX-XX-XXXX	501,559,383		Not Applicable		(404,154)			32,039,112	(32,039,112)		(517,340)	113,186		501,446,197	
School Construction Grants (Direct)																
School #19 Retaining Walls	4010-230-08-OHAG			Not Applicable									4,063		414,882	
Sch#21 Courtyard Stormdrain	4010-250-08-OHAE		418,945	Not Applicable		4,063									59,150	
School #9 Roofing	4010-130-08-OHAN		59,150	Not Applicable		110				(110)						
Total Capital Projects Fund						<u>(399,981)</u>			<u>32,039,112</u>	<u>(32,039,222)</u>		<u>(517,340)</u>	<u>117,249</u>		<u>503,120,229</u>	
NJ Department of Agriculture																
Enterprise Fund:																
State School Lunch Program (State Share)	20-100-010-3350-023		174,437	7/1/20	6/30/21				115,673	(174,437)		(58,764)			174,437	
State School Lunch Program (State Share)	19-100-010-3350-023		171,711	7/1/19	6/30/20	(58,497)			58,497						171,711	
Total Enterprise Fund						<u>(58,497)</u>			<u>174,170</u>	<u>(174,437)</u>		<u>(58,764)</u>			<u>346,208</u>	
Total State Financial Assistance Subject to Single Audit Determination			\$	(54,912,833)	110,281				617,916,559	(622,611,789)	2,937,468	(5,791,230)	16,927,384	133,006	(52,478,319)	1,554,131,298
State Assistance Not Subject to Major Program Determination																
TPAF Pension									(52,570,323)	52,570,323						
TPAF LTDI									(33,028)	33,028						
TPAF Post Retirement Medical Contributions									(16,474,720)	16,474,720						
SDA School Construction Grants									(32,039,112)	32,039,112						
Total State Financial Assistance Subject to Major Program Determination Calculation									516,799,376	(521,494,606)						

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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 \$2,874,918 for the general fund and \$-0- for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board’s basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$1,718,162	\$540,476,990	\$542,195,152
Special Revenue Fund	49,339,369	52,553,322	101,892,691
Capital Projects Fund		32,039,222	32,039,222
Food Service Fund	<u>9,479,153</u>	<u>174,437</u>	<u>9,653,590</u>
Total Financial Assistance	<u>\$60,536,684</u>	<u>\$625,243,971</u>	<u>\$685,780,655</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, 2021. 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, 2021.

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 \$62,508,047 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>	\$18,410,552
Title II, Part A: <i>Improving Teacher Quality State Grants</i>	76,609
Title III: <i>English Language Acquisition State Grants</i>	<u>950,600</u>
Total	<u>\$19,437,761</u>

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
_____ 84.425 (A)	S425D200027	_____ Education Stabilization Under Coronavirus Aid
_____ 21.019 (A)	8425D200027	_____ Coronavirus Relief Aid
_____ 84.002 (B)	N/A	_____ Adult Education

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: \$ 1,816,101

Auditee qualified as low-risk auditee? X yes _____ no

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
495-034-5120-078/084/089	(A) State Aid Cluster: Equalization Aid/ Security Aid/ Special Education Categorical Aid
495-034-5094-003	(A) Reimbursed TPAF Social Security
495-034-5120	(A) Preschool Education Aid

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, 2021**

Section II – Financial Statement Findings

None

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021**

STATUS OF PRIOR YEAR FINDINGS

Finding 2021-001

Information on the state program:

Extraordinary Special Education Aid, NJCFS # 100-034-5120-473

Criteria or specific requirement:

A district must complete and maintain documentation to support each student's Extraordinary Special Education Aid (EXAID) application. This documentation includes, amongst other items, the services to be provided to each EXAID student, the associated direct instructional costs for such services and proper school classification on the District's register. These services must be called for in the individual student's IEP. The associated costs to provide these services, i.e. direct instructional costs, must also be supported by verifiable cost documentation. Furthermore, SEMI reimbursements must be deducted from amounts requested.

Condition:

EXAID applications had services provided to students which were not required by their IEP. Furthermore, several of the EXAID applications had direct instructional costs which were not supported by verifiable cost documentation.

Current Status:

Corrective action was taken.