



Comprehensive Annual Financial Report

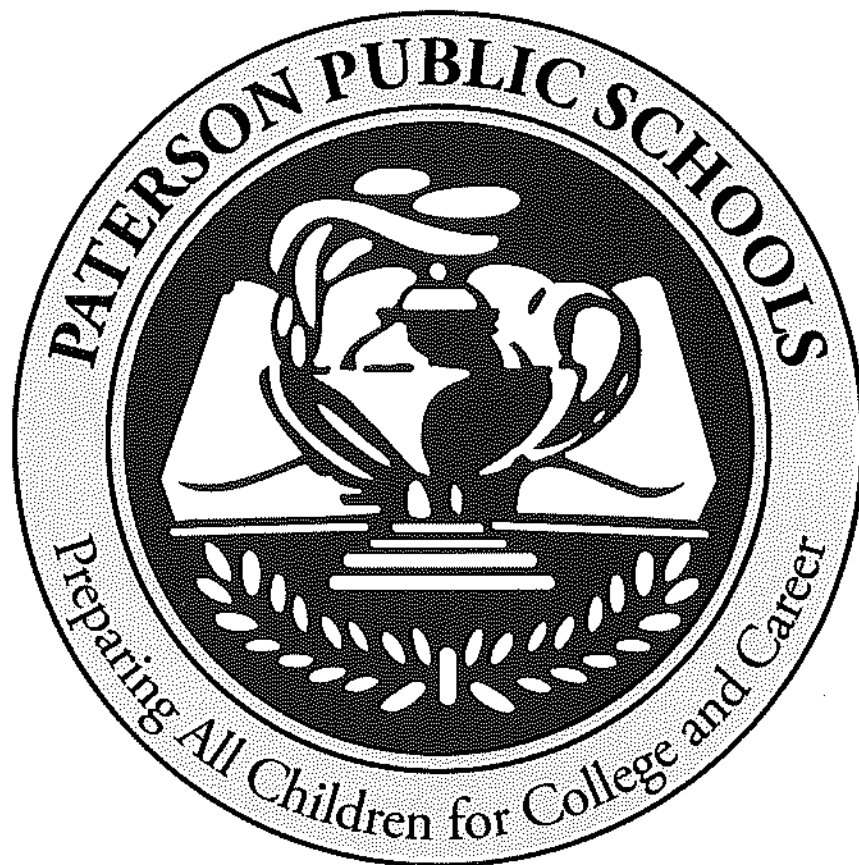
For the Fiscal Year Ending June 30, 2014

Paterson Public Schools
90 Delaware Avenue
Paterson, New Jersey 07503

Comprehensive Annual Financial Report

For the Fiscal Year Ending June 30, 2014

Paterson Public Schools
90 Delaware Avenue
Paterson, New Jersey 07503



Prepared by
Paterson Public Schools Business Office

Mr. Richard J. Kilpatrick
School Business Administrator and
Ms. Daisy Ayala
Assistant Business Administrator

**PATERSON PUBLIC SCHOOLS
TABLE OF CONTENTS**

Page

INTRODUCTORY SECTION

Letter of Transmittal	i-xvii
Organizational Chart	xviii
Roster of Officials	xix-xxi
Consultants and Advisors	xxii

FINANCIAL SECTION

Independent Auditors' Report	1-3
Required Supplementary Information – Part I	
Management's Discussion and Analysis	4-16
Basic Financial Statements	
A. District-wide Financial Statements:	
A-1 Statement of Net Position	17
A-2 Statement of Activities	18-19
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	20
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances	21
B-3 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances with the District-Wide Statements	22
Proprietary Funds:	
B-4 Statement of Net Position	23
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Position	24
B-6 Statement of Cash Flows	25
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	26
B-8 Statement of Changes in Fiduciary Net Position	27
Notes to the Financial Statements	28-53
Required Supplementary Information – Part II	
C. Budgetary Comparison Schedules	
C-1 Budgetary Comparison Schedule – General Fund	54-61
C-1a Combining Budgetary Comparison Schedule – General Fund	62-71
C-2 Budgetary Comparison Schedule – Special Revenue Fund	72-73
C-3 Required Supplementary Information – Budgetary Comparison Schedule	74

**PATERSON PUBLIC SCHOOLS
TABLE OF CONTENTS**

Page

Other Supplementary Information

D. School Level Schedules:

D-1	Combining Balance Sheet	75
D-2	Blended Resource Fund 15 – Combining Statement of Expenditures Allocated by Resource Type – Actual	76-122
D-3	Blended Resource Fund 15 – Combining Statement of Blended Expenditures – Budget and Actual	123-219

E. Special Revenue Fund:

E-1	Combining Schedule of Revenues and Expenditures Special Revenue Fund – Budgetary Basis	220-231
E-2	Preschool Education Aid Schedule of Expenditures – Budgetary Basis	232

F. Capital Projects Fund:

F-1	Summary Statement of Project Expenditures – Budgetary Basis	233
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	234
F-2a	Schedule of Project Revenues, Expenditures, Project Balance and	
F-2i	Project Status – Budgetary Basis	235-243

G. Enterprise Funds:

G-1	Combining Statements of Net Position (Not Applicable)	244
G-2	Combining Statements of Revenues, Expenses and Changes in Net Position (Not Applicable)	244
G-3	Combining Statements of Cash Flows (Not Applicable)	244

H. Fiduciary Funds:

H-1	Combining Statement of Agency Net Position	245
H-2	Statement of Changes in Fiduciary Net Position (Not Applicable)	246
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	247
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	248

I. Long-Term Debt:

I-1	Schedule of Serial Bonds (Not Applicable)	249
I-2	Schedule of Obligations Under Lease Purchase Agreements	250
I-3	Debt Service Fund Budgetary Comparison	251

**PATERSON PUBLIC SCHOOLS
TABLE OF CONTENTS**

Page

STATISTICAL SECTION (Unaudited)

J.

J-1	Net Position by Component	252
J-2	Changes in Net Position	253-254
J-3	Fund Balances -- Governmental Funds	255
J-4	Changes in Fund Balances, Governmental Funds	256
J-5	General Fund Other Local Revenue by Source	257
J-6	Assessed Value and Actual Value of Taxable Property	258
J-7	Direct and Overlapping Property Tax Rates	259
J-8	Principal Property Taxpayers	260
J-9	Property Tax Levies and Collections	261
J-10	Ratios of Outstanding Debt by Type	262
J-11	Ratios of Net General Bonded Debt Outstanding	263
J-12	Direct and Overlapping Governmental Activities Debt	264
J-13	Legal Debt Margin Information	265
J-14	Demographic and Economic Statistics	266
J-15	Principal Employers	267
J-16	Full-Time Equivalent District Employees by Function/Program	268
J-17	Operating Statistics	269
J-18	School Building Information	270-275
J-19	Schedule of Required Maintenance for School Facilities	276-277
J-20	Insurance Schedule	278

K.

SINGLE AUDIT SECTION

K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	279-280
K-2	Report on Compliance with Requirements That Could Have a Direct And Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and New Jersey OMB Circular 04-04 -- Independent Auditor's Report	281-283
K-3	Schedule of Expenditures of Federal Awards	284-285
K-4	Schedule of Expenditures of State Financial Assistance	286-287
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	288-289
K-6	Schedule of Findings and Questioned Costs	290-95
K-7	Summary Schedule of Prior Audit Findings	296

INTRODUCTORY SECTION

PATERSON PUBLIC SCHOOLS



Business Services
90 Delaware Avenue
Paterson, New Jersey 07503
Tel: 973-321-0703
Fax: 973-321-0899

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

Richard J. Kilpatrick
School Business Administrator

November 18, 2014

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

Dear Commissioner Irving and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2014, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities are included.

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

SECTION 1 – REPORT FORMAT

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

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

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

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

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

SECTION 2 - PROFILE OF THE GOVERNMENT

Paterson Public School District

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

The Paterson Public School District is also one of 31 statewide districts that are now referred to as "SDA Districts" based on the requirement for the state to cover all costs for school building and renovation projects under the supervision of the New Jersey Schools Development Authority. The school system has nearly 30,000 students who speak 25 different languages. The school system currently has 54 schools with almost 5,000 full and part-time employees and a 2013-14 budgeted per pupil expenditure of \$16,323.

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

On August 7, 1991 the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The District remained under state operation during the 2013-14 school year, its twenty third (23rd) year of state control.

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

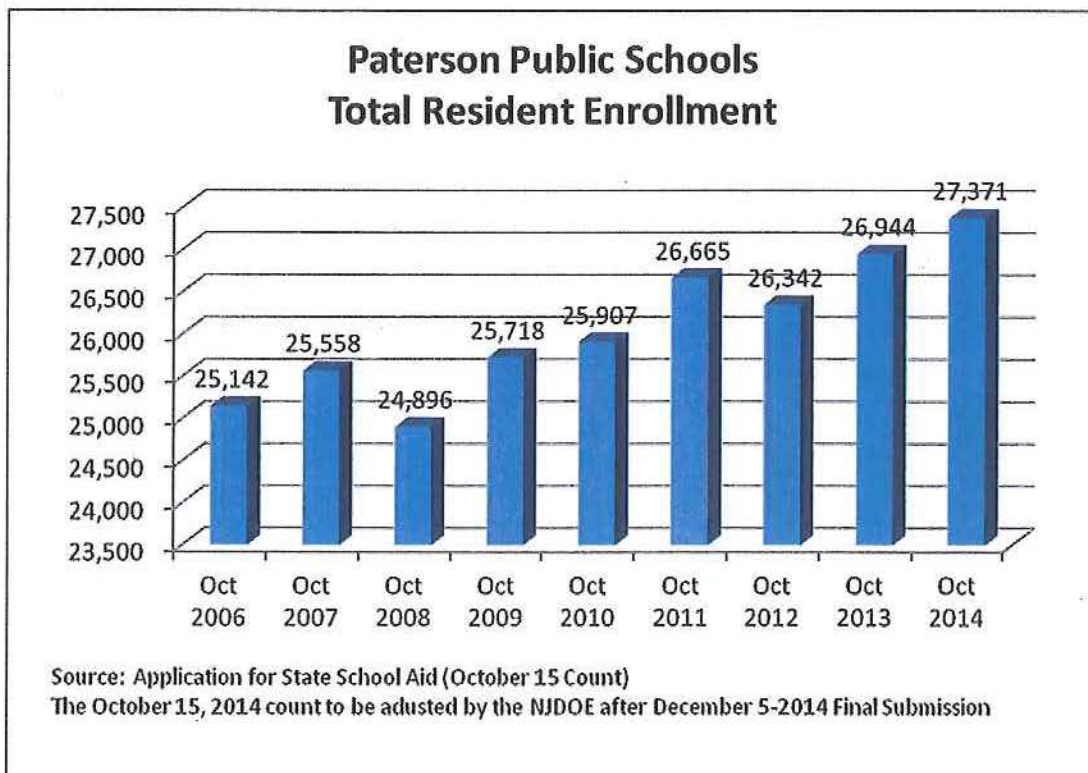
During 2013-14 the District underwent an NJ QSAC review the result of which has been the issuance of local control back to the Board of Education for the "Operations" DPR of NJ QSAC. The agreement with the NJ DOE to implement the partial local control was effective shortly after the close of FY 2013-14. It is hoped this is the first step in the process to provide full local control back to the Paterson Board of Education.

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.

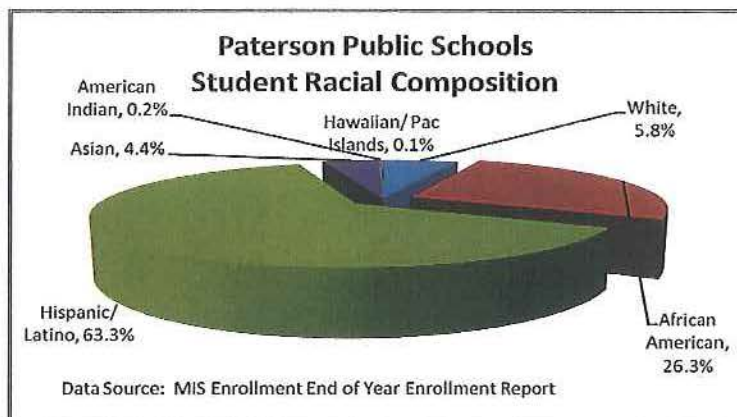
The resident enrollment trend data below reflects enrollment from 2006 through 2014. Preliminary October 15, 2014 enrollment data reflects an increase of 427 students. The Final ASSA enrollment figures will be available from the NJ DOE after the adjustment period that ends December 5, 2014.



Student Racial Demographic

The District reports that the largest percentage of students enrolled were Hispanic/Latino representing 63.3% of the student population on June 27, 2014. The African American student population represented 26.3% of student population. Students reported as White represented 5.8% of the student population, with Asian students representing 4.4%. American Indians and Hawaiian/ Pacific Island student populations represented 0.2% and 0.1% respectively, of the total student population. The number of male students out numbered female students by 694.

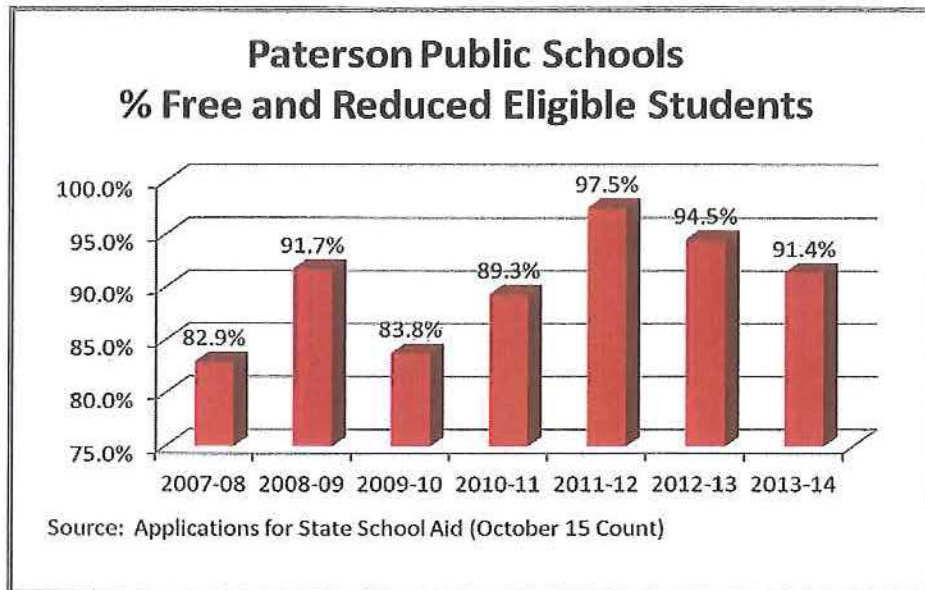
Enroll Students on June 27, 2014	Male	Female	Total	% Enrolled
White	796	632	1,428	5.8%
African American	3,257	3,193	6,450	26.3%
Hispanic/Latino	8,001	7,538	15,539	63.3%
Asian	533	548	1,081	4.4%
American Indian	27	17	44	0.2%
Hawaiian/ Pac Island	18	10	28	0.1%
TOTAL	12,632	11,938	24,570	100.0%



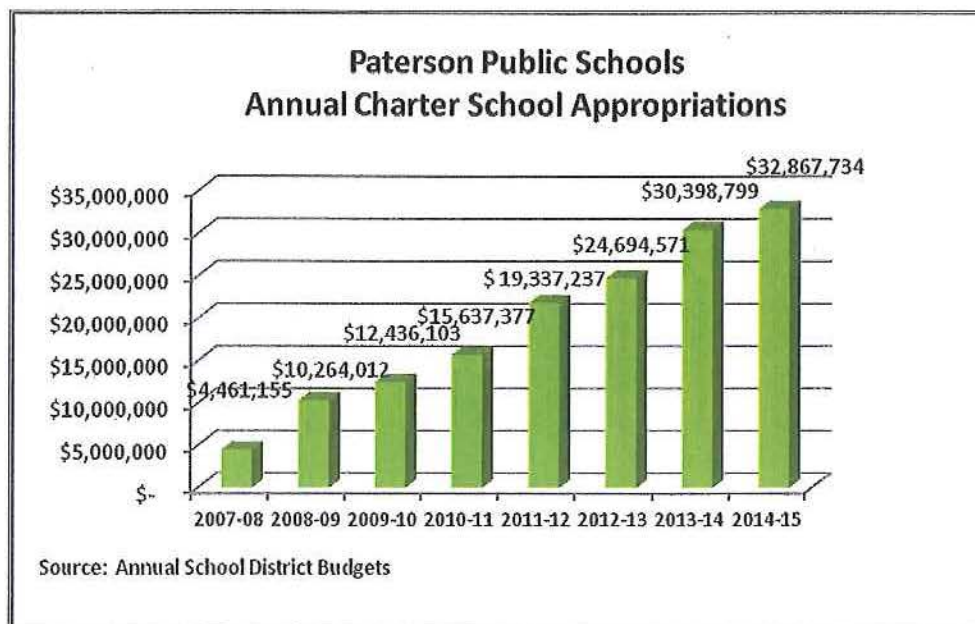
Free and Reduced Price Meal Eligibility

Paterson Public Schools has a high number of students eligible for free and reduced priced meal subsidy based on criteria established by the United States Department of Agriculture (USDA). Free and reduced price meals eligibility impacts the District’s State Aid in the category of “at-risk/ low income,” and federally funded Title I of No Child Left Behind. Paterson Public Schools October 15, 2013 count for 2013-14 state aid reflected 91.4% of its children eligible for free and reduced price meal subsidy (see the chart at the top of the next page).

The District has decided for FY 2015 to accept its entitlement to the Community Eligibility Provision offered by the Federal government. This allows the District to offer Free Breakfast and Lunch to all students in an eligible school. This has an impact on the Food Service operations and the data gathering functions required to continue the State’s need for identifying families in the category of “at-risk/ low income”. The greater good is that many more children will have available meals to them that they may otherwise not normally have access.

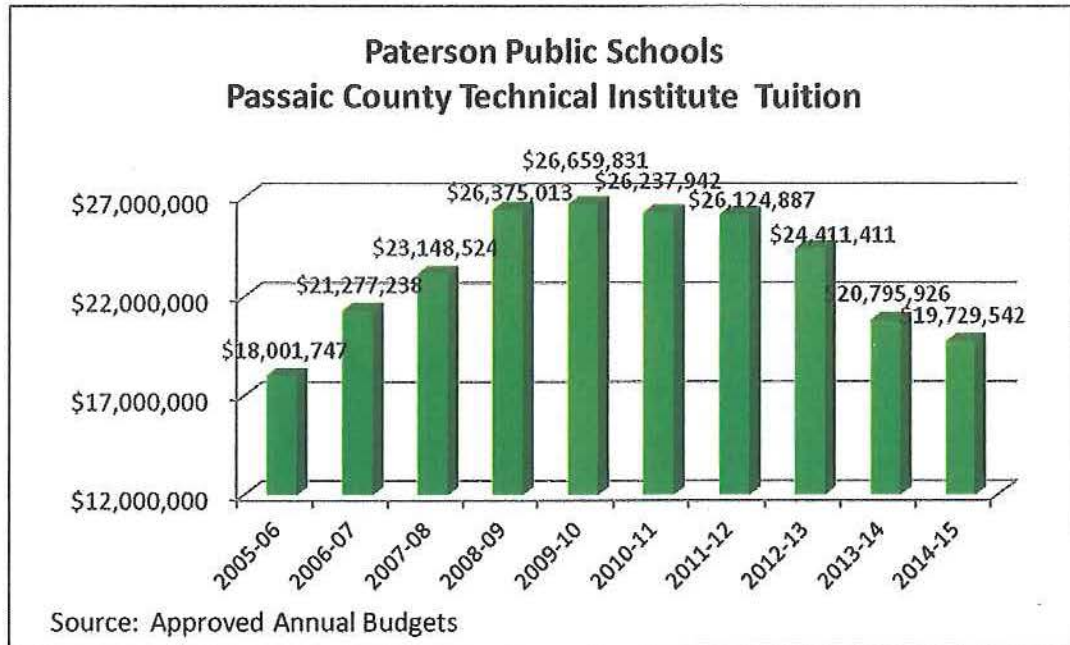


The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students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



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

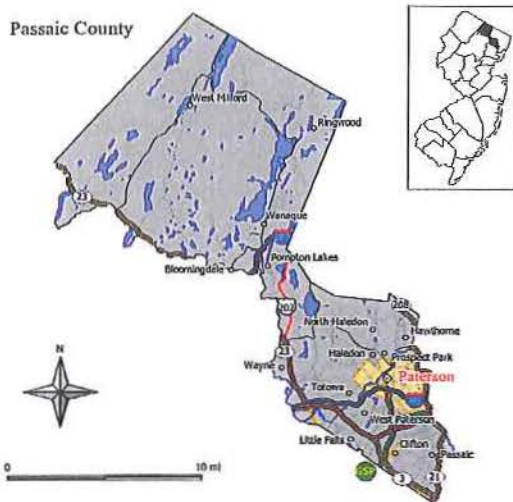
The District has appropriated \$19,729,542 in its 2014-15 budget to educate 1,770 students at the Passaic County Technical Institute (PCTI). The appropriations for PCTI tuition has decreased since the 2009-10 school year.



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

City of Paterson

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



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

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

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

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

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

One of the elements of the School Funding Reform Act formula is the amount of taxes a municipality contributes toward funding its public school system. The City of Paterson’s fair share of school taxes has been identified as \$83.6 million; however, due to the City’s ongoing economic distress, its actual local levy contribution in 2013-14 was 46.5% of the identified local fair share. Under the School Funding Reform Act of 2008, the District increased the City’s contribution by the 4% allowed, raising the City levy to \$38,955,956.

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

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

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

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

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

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

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

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

Strategic Plan—District Priorities:

Priority I: Effective Academic Programs

Priority II: Safe, Caring and Orderly Schools

Priority III: Family and Community Engagement

Priority IV: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2013-14

In the 2013-14 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a "leader in educating New Jersey's urban youth."

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

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

SCHOLASTIC IMPROVEMENT

The initiatives of the District resulted in positive student gains on New Jersey's standardized tests: NJASK which is administered to students in grades 3 through 8; and HSPA which is administered to students in the eleventh grade. The results are from the 2014 State assessment are reflected below in comparison with results from the 2011 through 2013 State assessments.

NJASK Grades 3-8					
Grade	2011 Language Arts Literacy % Proficient and Above	2012 Language Arts Literacy % Proficient and Above	2013 Language Arts Literacy % Proficient and Above	2014 Language Arts Literacy % Proficient and Above	+/-
3	33.1%	37.2%	40.4%	36.7%	-3.7%
4	33.2%	33.8%	28.9%	31.5%	2.6%
5	25.9%	34.2%	34.7%	29.5%	-5.2%
6	36.9%	33.5%	39.3%	39.1%	-0.2%
7	30.7%	31.1%	35.2%	38.0%	2.8%
8	53.7%	58.7%	61.6%	54.4%	-7.2%
Grade	2011 Mathematics % Proficient and Above	2012 Mathematics % Proficient and Above	2013 Mathematics % Proficient and Above	2014 Mathematics % Proficient and Above	+/-
3	54.8%	59.4%	57.2%	59.5%	2.3%
4	55.7%	53.5%	58.2%	56.0%	-2.2%
5	55.8%	60.6%	57.6%	61.5%	3.9%
6	51.0%	55.0%	57.7%	57.2%	-0.5%
7	36.2%	36.9%	36.6%	39.3%	2.7%
8	40.8%	40.0%	45.7%	45.9%	0.2%

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

HSPA Grade 11 Cycle II Result						
Demographic Group	2009 Language Arts Literacy % Proficient and Above	2010 Language Arts Literacy % Proficient and Above	2011 Language Arts Literacy % Proficient and Above	2012 Language Arts Literacy % Proficient and Above	2013 Language Arts Literacy % Proficient and Above	2014 Language Arts Literacy % Proficient and Above
Total Students	49.7%	51.7%	59.5%	66.4%	71.8%	74.6%
General Education	72.3%	69.9%	76.0%	80.0%	88.6%	91.4%
Special Education	9.7%	15.6%	23.8%	37.0%	32.6%	39.9%
Limited English Proficient	13.2%	22.1%	22.7%	30.0%	23.9%	40.2%
Total Enrolled	783	921	982	920	975	1,155
Valid Scores	775	897	942	889	957	1,142
Grade	2009 Mathematics % Proficient and Above	2010 Mathematics % Proficient and Above	2011 Mathematics % Proficient and Above	2012 Mathematics % Proficient and Above	2013 Mathematics % Proficient and Above	2014 Mathematics % Proficient and Above
Total Students	31.9%	33.0%	30.9%	46.6%	49.7%	43.2%
General Education	47.3%	45.1%	41.2%	58.1%	60.7%	53.7%
Special Education	2.9%	7.3%	4.7%	13.9%	12.1%	9.4%
Limited English Proficient	8.2%	15.1%	8.6%	27.4%	30.4%	31.1%
Total Enrolled	783	921	982	920	975	1,155
Valid Scores	765	906	936	897	950	1,138

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

Paterson Public Schools Graduation/ Drop-Out Rates*									
Graduation Year	Total Students **	Graduated		Drop-Outs		Transfers		Other	
		#	%	#	%	#	%	#	%
2009	2,112	964	45.6%	435	20.6%	470	22.3%	243	11.5%
2010	1,960	987	50.4%	350	17.9%	400	20.4%	223	11.4%
2011	1,444	881	61.0%	85	5.9%	124	8.6%	354	24.5%
2012	1,467	974	66.4%	141	9.6%	95	6.5%	257	17.5%
2013	1,538	1,109	72.1%	166	10.8%	98	6.4%	165	10.7%
2014	1542	1,149	74.2%	164	10.6%	87	5.6%	142	9.2%

*The "four-Year Cohort Method" was used to calculate the Graduation/ Drop-out Rates

**Total Students entering 9th grade as a "cohort"

Source: Annual Report of the State District Superintendent of Schools

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' 2013-14 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Bright Futures: The Strategic Plan for Paterson Public Schools 2009-14*. The 2013-14 budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2013-14 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.

The Paterson Public Schools invested in Weidenhammer's alio® web-based integrated library of Financial Management, Payroll, and Human Resource software applications, to replace the Edumet software currently used for district operations. The alio® suite of products includes fund accounting, encumbrance accounting, general ledger, purchasing, accounts payable, accounts receivable, budgeting, finance, payroll, human resources, position control, salary administration and complete reporting. It is designed using an Oracle database platform and runs on MS-Windows servers.

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

Specific attributes of the purchased modules are:

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

The District employed the services of a project manager to assist in the installation of the alio® Financial Accounting System and has used this system for its fiscal operations throughout the entire 2013-14 fiscal year. Plans continue to be developed for the implementation of the alio® Human Resources and Payroll systems.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reserved fund balance at June 30, 2014.

During the 2013-14 fiscal year, Paterson continued its efforts to improve its audit status and operational processes and procedures, correcting deficiencies identified in previous audits and reviews. The independent auditors, the public accounting firm of Lerch, Vinci & Higgins, has been engaged as the district's Auditor of Record. Throughout 2013-14 the District has been working diligently to continue the audit progress, concentrating specifically on reducing and eliminating the occurrence of repeat audit findings and on maintaining general compliance with sound fiscal practices.

ACCOUNTING SYSTEM AND REPORTS

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

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

DEBT ADMINISTRATION

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

INDEPENDENT AUDIT

State Statutes require an annual audit by Independent Certified Public Accountants or registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2013-14 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133 "Audit of State and Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

IMPROVEMENTS TO FACILITIES

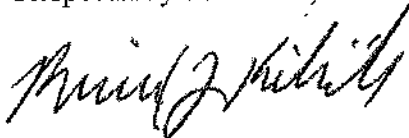
The District's 5-Year Long-Range Facility Plan (LRFP) was presented to the Department of Education in 2005 for approval. Both the new International High School and the renovated PS24 were occupied during 2008-09. Construction was started and then stopped on the Marshall Hazel Street School due to the state's fiscal constraints. The Schools Development Authority has restarted the Marshall Avenue School and Public School # 16 school projects. The construction is underway it is anticipated these school buildings will be available for occupancy during the 2016-17 school year.

SECTION 4: ACKNOWLEDGEMENTS

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

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

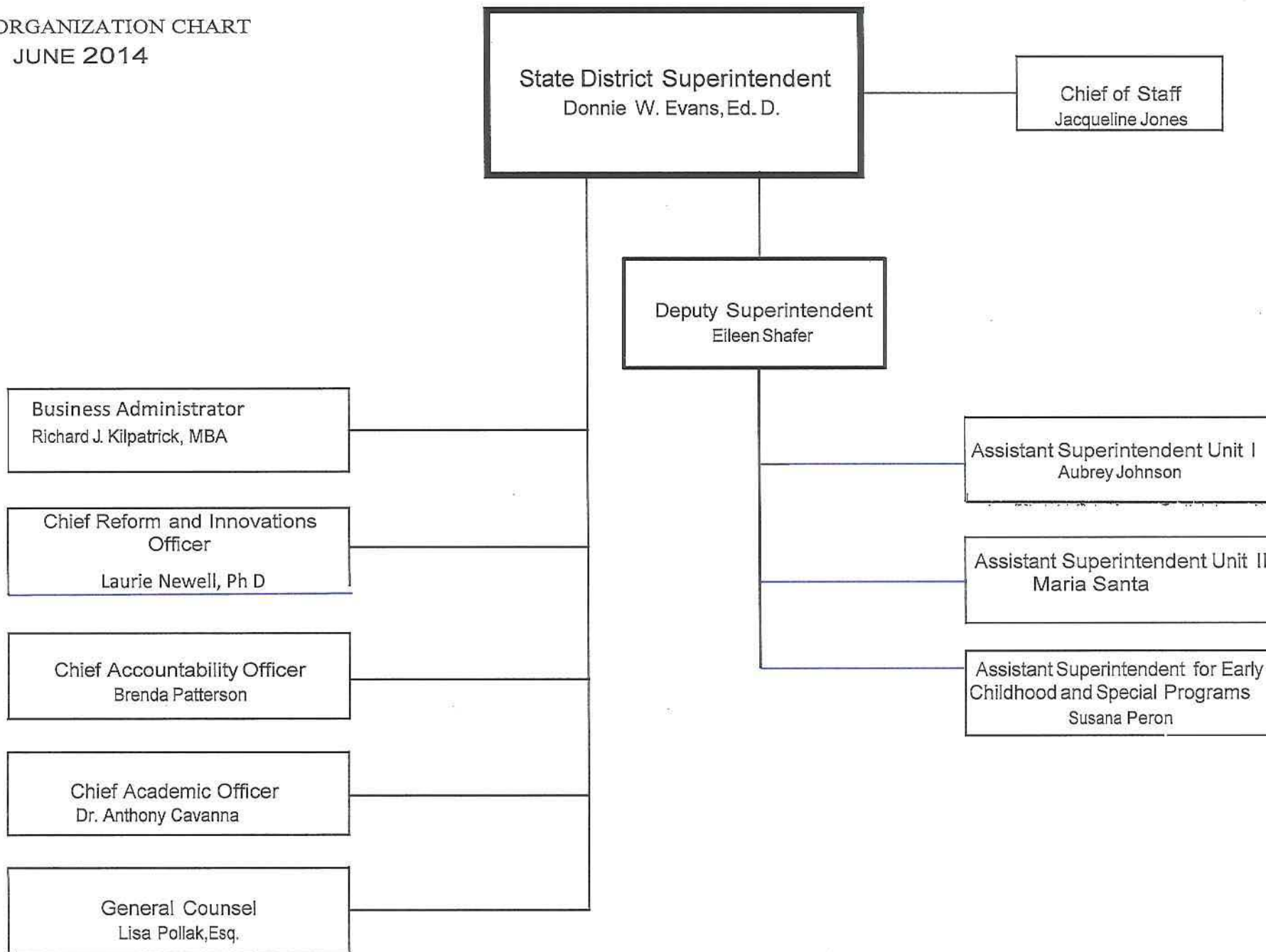
Respectfully submitted,



Mr. Richard J. Kilpatrick, MBA
School Business Administrator

ORGANIZATION CHART
JUNE 2014

XVII



PATERSON PUBLIC SCHOOLS

Preparing All Children for College and Career



BOARD OF EDUCATION 2013-2014



CHRISTOPHER C. IRVING
PRESIDENT



DR. DONNIE W. EVANS
STATE DISTRICT
SUPERINTENDENT



CHRISTAL CLEAVES
VICE PRESIDENT



WENDY GUZMAN



DR. JONATHAN HODGES



ERROL S. KERR



MANUEL MARTINEZ, JR.



ALEX MENDEZ



KENNETH SIMMONS,



COREY L. TEAGUE

PATERSON PUBLIC SCHOOLS

JUNE 30, 2014

BOARD MEMBERS

TERM EXPIRES

Mr. Christopher Irving, President

January 2017

Ms. Chrystal Cleaves Vice President

January 2015

Ms. Wendy Guzman

January 2015

Dr. Jonathan Hodges

January 2015

Mr. Errol S. Kerr

January 2016

Mr. Manuel Martinez, Jr.

January 2016

Mr. Alex Mendez

June 2014

Mr. Kenneth Simmons

January 2017

Mr. Corey L. Teague

January 2016

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2014

Dr. Donnie W. Evans

State District Superintendent

Superintendent's Cabinet

Ms. Eileen Shafer

Deputy Superintendent

Mrs. Jacqueline Jones

Chief of Staff

Ms. Terry Corallo

Executive Director of Information Services

Mr. Aubrey Johnson

Assistant Superintendent (Unit I)

Mr. Richard J. Kilpatrick

School Business Administrator

Dr. Laurie Newell

Chief Reform and Innovations Officer

Ms. Joanne Riviello

Chief Academic Officer

Ms. Brenda Patterson

Chief Accountability Officer

Ms. Susana Peron

Assistant Superintendent for Early Childhood and
Special Programs

Ms. Lisa Pollack, Esq.

General Counsel

Ms. Maria Santa

Assistant Superintendent (Unit II)

Mr. Chris Sapara-Grant

Executive Director of Facilities

Other Officials:

Ms. Tyeshia A. Hilbert

Affirmative Action Officer

Ms. Daisy Ayala

Assistant Business Administrator

PATERSON PUBLIC SCHOOLS

Consultants and Advisors
JUNE 30, 2014

Architects of Record

LAN Associates
445 Goodwin Avenue
Midland Park, NJ 07432

EI Associates

8 Ridgedale Avenue
Cedar Knoll, NJ 07927

Fletcher Thompson Architect Eng.

27 School house Road
Somerset, NJ 08873

Auditor of Record

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

Legal Counsel

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

Robert Murray, Esq.

621 Shrewsbury Avenue
Shrewsbury, NJ 0772

Official Depository

TD Bank
100 Hamilton Plaza
Paterson, NJ 07505

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
LORIT. MANUKIAN, CPA, PSA
MARK SACO, CPA
VOLNEY V. JACKSON, CPA
CHYNNA C. DESTEFANO, CPA, PSA
KEVIN LOMSKI, CPA
EDWARD P. MURPHY, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Paterson Public Schools.

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


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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 18, 2014 on our consideration of the Paterson Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control over financial reporting and compliance.

LERCH, VINCI & HIGGINS, LLP

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



Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 18, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

PATERSON PUBLIC SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS

FISCAL YEAR ENDED JUNE 30, 2014

This section of Paterson Public Schools ("School District or "District") comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2014. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. Certain comparative information between the current year (2013-2014) and the prior year (2012-2013) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for the 2013-2014 fiscal year are as follows:

- The assets and deferred outflows of resources of the Paterson Public Schools exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$298,720,620 (net position).
- Net position increased \$1,924,515 which represents an increase of less than one percent from 2013.
- Overall general revenues of \$422,870,743 accounted for 72 percent of all revenues and overall program revenues of \$165,578,957 accounted for 28 percent of total revenues of \$588,449,700.
- The School District had \$586,525,185 in overall expenses of which \$165,578,957 were offset by program specific charges for services, grants or contributions. General revenues of \$422,870,743 helped offset these expenses.
- The School District had \$571,677,785 in expenses for governmental activities; only \$151,695,304 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$422,870,743 were adequate to provide for these programs.
- At June 30, 2014, the District's governmental funds reported a combined fund balance of \$32,297,669, an increase of \$7,185,176 when compared to the previous year ending fund balance of \$25,112,493 at June 30, 2013.
- The General Fund unassigned fund deficit at June 30, 2014 was \$32,788,716, a decrease in the deficit of \$882,641 when compared with the ending fund deficit of \$33,671,357 at June 30, 2013.
- The General Fund unassigned budgetary fund balance at June 30, 2014 was \$8,998,325, which represents a decrease of \$2,205,070 when compared to the ending unassigned budgetary fund balance of \$11,203,395 at June 30, 2013.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

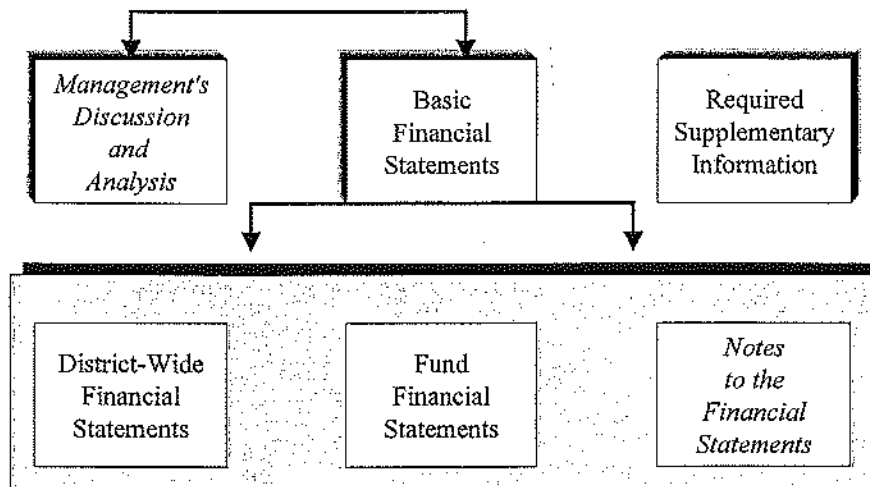
FISCAL YEAR ENDED JUNE 30, 2014

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization of Paterson Public Schools’ Annual Financial Report



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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

Major Features of the District-Wide and Fund Financial Statements

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

District-Wide Statements

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

District-Wide Statements (Continued)

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

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

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

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

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

Fund Financial Statements

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

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

The District has three kinds of funds:

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

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

Notes to the financial statements

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

Other Information

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

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

Net position. The District's combined net position for governmental activities and business-type activities were \$298,720,620 on June 30, 2014 and \$296,796,105 on June 30, 2013.

Net Position
as of June 30, 2014 and 2013

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$ 99,237,518	\$ 94,472,672	\$ 3,215,940	\$ 4,058,478	\$ 102,453,458	\$ 98,531,150
Capital Assets	<u>277,209,680</u>	<u>283,080,846</u>	<u>386,563</u>	<u>374,645</u>	<u>277,596,243</u>	<u>283,455,491</u>
Total Assets	<u>376,447,198</u>	<u>377,553,518</u>	<u>3,602,503</u>	<u>4,433,123</u>	<u>380,049,701</u>	<u>381,986,641</u>
Deferred Outflows of Resources	<u>241,071</u>	<u>297,203</u>	<u>-</u>	<u>-</u>	<u>241,071</u>	<u>297,203</u>
Total Liabilities and Deferred Outflows of Resources	<u>376,688,269</u>	<u>377,850,721</u>	<u>3,602,503</u>	<u>4,433,123</u>	<u>380,290,772</u>	<u>382,283,844</u>
Liabilities						
Long-Term Liabilities	13,620,776	15,252,160			13,620,776	15,252,160
Other Liabilities	<u>66,992,078</u>	<u>69,411,408</u>	<u>957,081</u>	<u>797,302</u>	<u>67,949,159</u>	<u>70,208,710</u>
Total Liabilities	<u>80,612,854</u>	<u>84,663,568</u>	<u>957,081</u>	<u>797,302</u>	<u>81,569,935</u>	<u>85,460,870</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>217</u>	<u>26,869</u>	<u>217</u>	<u>26,869</u>
Total Liabilities and Deferred Inflows of Resources	<u>80,612,854</u>	<u>84,663,568</u>	<u>957,298</u>	<u>824,171</u>	<u>81,570,152</u>	<u>85,487,739</u>
Net Position						
Net Investment in Capital Assets	270,511,776	275,437,805	386,563	374,645	270,898,339	275,812,450
Restricted	14,490,860	18,391,358			14,490,860	18,391,358
Unrestricted	<u>11,072,779</u>	<u>(642,010)</u>	<u>2,258,642</u>	<u>3,234,307</u>	<u>13,331,421</u>	<u>2,592,297</u>
Total Net Position	<u>\$ 296,075,415</u>	<u>\$ 293,187,153</u>	<u>\$ 2,645,205</u>	<u>\$ 3,608,952</u>	<u>\$ 298,720,620</u>	<u>\$ 296,796,105</u>

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

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

The following table presents the changes in net position for the fiscal years ended June 30, 2014 and 2013, an increase of \$1,924,515 and a decrease of \$5,867,709, respectively.

Change in Net Position
For the Fiscal Years Ended June 30, 2014 and 2013

Revenues	Governmental		Business-Type		Total	
	2014	2013	2014	2013	2014	2013
Program Revenues						
Charges for Services	\$ 436,260	\$ 279,276	\$ 230,675	\$ 249,062	\$ 666,935	\$ 528,338
Operating Grants and Contributions	143,980,572	143,797,407	13,652,978	13,133,047	157,633,550	156,930,454
Capital Grants and Contribution	7,278,472	8,328,501			7,278,472	8,328,501
General Revenues						
Property Taxes	39,460,569	39,360,759			39,460,569	39,360,759
State and Federal Formula Aid	375,374,935	375,116,310			375,374,935	375,116,310
Other	8,035,239	4,011,005	-	-	8,035,239	4,011,005
Total Revenues	574,566,047	570,893,258	13,883,653	13,382,109	588,449,700	584,275,367
Expenses						
Instruction	358,812,549	376,223,201			358,812,549	376,223,201
Support Services						
Student and Instruction Related Services	93,581,366	88,522,496			93,581,366	88,522,496
General Administrative Services	7,716,455	6,778,102			7,716,455	6,778,102
School Administrative Services	23,049,662	21,600,369			23,049,662	21,600,369
Central and Other Support Services	11,796,049	11,798,453			11,796,049	11,798,453
Plant Operation and Maintenance	60,061,800	57,066,081			60,061,800	57,066,081
Pupil Transportation	16,303,254	14,259,342			16,303,254	14,259,342
Food Service			14,847,400	13,503,631	14,847,400	13,503,631
Interest on Long Term Debt	356,650	391,401	-	-	356,650	391,401
Total Expenses	571,677,785	576,639,445	14,847,400	13,503,631	586,525,185	590,143,076
Changes in Net Position	2,888,262	(5,746,187)	(963,747)	(121,522)	1,924,515	(5,867,709)
Net Position, Beginning of Year	293,187,153	298,933,340	3,608,952	3,730,474	296,796,105	302,663,814
Net Position, End of Year	296,075,415	293,187,153	2,645,205	3,608,952	298,720,620	296,796,105

PATERSON PUBLIC SCHOOLS

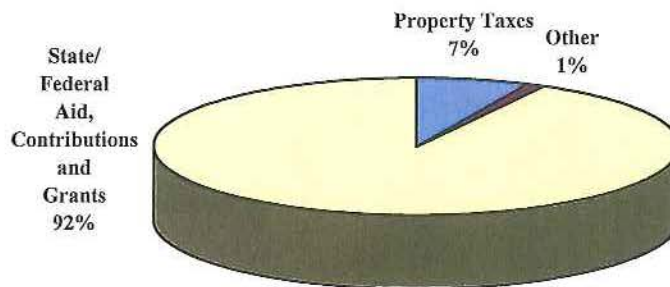
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

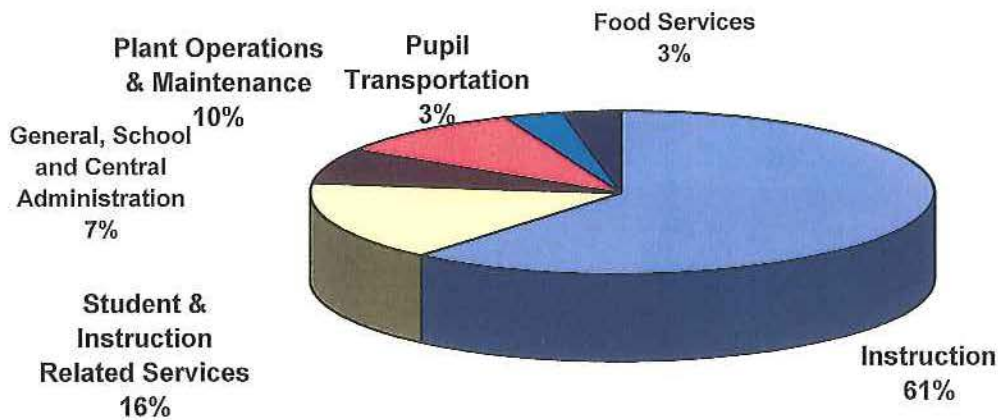
Changes in net position. The District's total revenues were \$588,449,700 and \$584,275,367 for the fiscal years ended June 30, 2014 and 2013, respectively. Property taxes in excess of \$39 million accounted for 7% and 7% of the total revenues for the years ended June 30, 2014 and 2013, respectively. State and Federal formula aid accounted for 64% and 64%, while operating grants and contributions were 27% and 27% of total revenues for the years ended June 30, 2014 and 2013, respectively. The remaining revenues for both years were obtained from charges for services, capital grants and contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was \$586,525,185 and \$590,143,076 for the years ended June 30, 2014 and 2013, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 61% and 64% of total expenses in fiscal years 2014 and 2013, respectively. The purely administrative activities of the District accounted for only 7% of total costs for both fiscal years 2014 and 2013.

**Sources of Revenues
For Fiscal Year 2014**



**Sources of Expenses
For Fiscal Year 2014**



PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

Governmental Activities

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

- Net position for governmental activities increased \$2,888,262 and decreased \$5,746,187 for the fiscal years ended June 30, 2014 and 2013, respectively.
- The total revenue earned from all governmental activities was \$574,566,047 and \$570,893,258 for the fiscal years ended June 30, 2014 and 2013, respectively.
- The cost of all governmental activities was \$571,677,785 and \$576,639,445 for the years ended June 30, 2014 and 2013.
- After applying program revenues, derived from operating grants and contributions of \$143,980,572 and \$143,797,407, capital grants and contribution of \$7,278,472 and \$8,328,501, and charges for services of \$436,260 and \$279,276 for the years ended June 30, 2014 and 2013, respectively; the net cost of services of the District were \$419,982,481 and \$424,234,261 for the fiscal years ended June 30, 2014 and 2013.
- The amount that taxpayers paid for these activities through property taxes was only \$39,460,569 and \$39,360,759 for fiscal years 2014 and 2013, respectively. Unrestricted State and Federal aid provided \$375,374,935 and \$375,116,310 in fiscal years 2014 and 2013 to fund the District programs.

**Net Expense of Governmental Activities
For the Fiscal Years Ended June 30, 2014 and 2013**

Function/Program:	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
Instruction	\$ 358,812,549	\$ 376,223,201	\$ 256,615,855	\$ 270,001,884
Support Services				
Student and Instruction Related Services	93,581,366	88,522,496	68,646,128	68,455,977
General Administrative Services	7,716,455	6,778,102	7,012,640	6,167,844
School Administrative Services	23,049,662	21,600,369	20,697,782	19,192,312
Central and Other Support Services	11,796,049	11,798,453	11,789,359	11,798,453
Plant Operations and Maintenance	60,061,800	57,066,081	41,959,406	37,372,373
Pupil Transportation	16,303,254	14,259,342	13,085,704	11,056,215
Interest on Long Term Debt	356,650	391,401	175,607	189,203
Total	\$ 571,677,785	\$ 576,639,445	\$ 419,982,481	\$ 424,234,261

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

Business-Type Activities

The cost of Business-Type activities for the fiscal year ended June 30, 2014 and 2013 was \$14,847,400 and \$13,503,631, respectively. These expenses relate to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2014 and 2013 by operating grants of \$13,652,978 (98%) and \$13,133,047 (98%) and charges for services of \$230,675 (2%) and \$249,062 (2%) respectively.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$32,297,669 for the year ended June 30, 2014 compared to a fund balance of \$25,112,493 for the year ended June 30, 2013, an increase of \$7,185,176 for the current year.

Revenues for the District's governmental funds were \$574,566,047 and \$570,893,258, while total expenditures were \$567,380,871 and \$572,362,596 for the fiscal years ended June 30, 2014 and 2013, respectively.

GENERAL FUND

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

The following schedule presents a comparison of General Fund Revenues.

	Fiscal Year Ended		Amount of Increase (Decrease)	Percent Change
	2014	2013		
Local Sources:				
Property Taxes	\$ 38,955,956	\$ 38,955,956		
Interest Earnings	182,280	302,752	\$ (120,472)	-40%
Other	8,289,219	3,987,529	4,301,690	108%
State Sources	439,199,479	440,525,163	(1,325,684)	0%
Federal Sources	1,400,000	1,173,196	226,804	19%
Total Revenues	\$ 488,026,934	\$ 484,944,596	\$ 3,082,338	(1%)

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

GENERAL FUND (Continued)

Total General Fund revenues increased by \$3,082,338 or 1% from the previous year. Local property taxes remained unchanged from the previous year. Overall state and federal aid decreased \$1,098,880 or less than 1%, primarily due to a reduction in on behalf state contributions into the TPAF pension system.

The following schedule presents a comparison of General Fund expenditures:

	<u>Fiscal Year Ended</u>		<u>Amount of</u>	<u>Percent</u>
	<u>June 30,</u>			
	<u>2014</u>	<u>2013</u>	<u>(Decrease)</u>	<u>Change</u>
Instruction	\$ 301,483,451	\$ 315,285,812	\$ (13,802,361)	-4%
Support Services	180,308,504	173,311,636	6,996,868	4%
Capital Outlay	<u>2,322,390</u>	<u>2,285,729</u>	<u>36,661</u>	2%
Total General Fund Expenditures	<u>\$ 484,114,345</u>	<u>\$ 490,883,177</u>	<u>\$ (6,768,832)</u>	-1%

The general fund expenditures decreased by \$6,768,832 or 1% from 2013.

In fiscal year 2014, General Fund revenues exceeded expenditures by \$3,912,589. In addition, certain Federal Grants funded the school based budgets. This transfer of approximately \$5.9 million assisted in offsetting certain expenditures. The total general fund balance increased by \$7,185,175 to a balance of \$32,297,667. After deducting restricted, committed and assigned fund balances, the unassigned fund deficit at June 30, 2014 was \$32,788,716, a decrease in the deficit of \$882,641 when compared with the ending fund deficit of \$33,671,357 at June 30, 2013.

General Fund Budgetary Highlights

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

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

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance \$4,097,464 over the previous year. After deducting reserved, committed and assigned fund balances, the unassigned budgetary fund balance decreased \$2,205,070 from \$11,203,395 at June 30, 2013 to \$8,998,325 at June 30, 2014. This unassigned balance reflects the maximum level allowable by the State Department of Education at year end. As a result, the District had excess surplus at June 30, 2014 from current year operations of \$2,168,294.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

SPECIAL REVENUE FUND

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

Revenues in the District's Special Revenue Fund totaled \$78,588,988 for the fiscal year ended June 30, 2014. State sources accounted for \$44,221,472 or 56% of the total. Federal sources accounted for \$34,128,267 or 43% of the total. The remaining \$239,249 was received from local contributions and donations.

Revenues from State sources decreased \$936,658 or 2% while federal sources increased \$2,940,785 or 9%. Private and local sources increased by \$116,963.

Expenditures of the Special Revenue Fund totaled \$75,316,402 for the fiscal year ended June 30, 2014. Expenditures for instruction (74%) and student and instruction related support services (25%) were \$74,600,295 or approximately 99% of the total for the fiscal year ended June 30, 2014. Expenditures increased \$3,427,385 or 5% from the prior year.

During the year, the Special Revenue Fund transferred \$5,875,548 to the General Fund to finance expenditures under the School Based Budget model. In addition, the General Fund transferred \$2,602,962 to the Special Revenue Fund to finance expenditures related to the District's preschool education program.

At June 30, 2014 the Special Revenue Fund reported unearned revenue of \$12,132,421. This amount represents funds that were received during the 2013/14 school year but were not expended as of June 30, 2014. The district may utilize these funds in the subsequent year in accordance with the terms and provisions contained in their grant contracts and agreements.

CAPITAL PROJECTS FUND

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

The New Jersey School Development Authority (SDA) issued bonds to fund a major portion of the District's capital projects. A significant portion of the revenue and offsetting expenditures reported in the fund financial statements were the result of on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the fiscal year ended June 30, 2014, the amount recorded as on-behalf was \$6,253,993.

PROPRIETARY FUNDS

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

CAPITAL ASSETS

At June 30, 2014, the District had invested in excess of \$277 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment and various other machinery and equipment. Total depreciation expense for the year exceeded \$15 million. No depreciation is recorded on construction in progress until such facilities are placed into service.

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

Capital Assets at June 30, 2014 and 2013

	Governmental		Business- Type		Total	
	Activities		Activities			
	2014	2013	2014	2013	2014	2013
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Buildings and Improvements	386,073,797	383,826,616	\$ 1,352,656	\$ 1,352,656	387,426,453	385,179,272
Machinery and Equipment	22,916,556	21,677,343	2,547,161	2,471,417	25,463,717	24,148,760
Construction in Progress	38,898,254	33,190,223			38,898,254	33,190,223
Less: Accumulated Depreciation	<u>(179,685,314)</u>	<u>(164,619,723)</u>	<u>(3,513,254)</u>	<u>(3,449,428)</u>	<u>(183,198,568)</u>	<u>(168,069,151)</u>
Total	\$ 277,209,680	\$ 283,080,846	\$ 386,563	\$ 374,645	\$ 277,596,243	\$ 283,455,491

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

Construction – Next Five Years

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2014

Long-Term Liabilities

At year-end, the District has \$13,620,776 in long-term liabilities; the District had \$6,938,975 in outstanding certificates of participation (COPS) under a lease-purchase agreement, net of unamortized discount, and \$6,681,801 in employee compensated absences payable. More detailed financial information about the District's long-term liabilities is presented in Notes to the Financial Statements.

Long-Term Liabilities as of June 30, 2014 and 2013

	<u>Governmental Activities</u>		
	<u>2014</u>	<u>2013</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 6,938,975	\$ 7,940,244	-13%
Compensated Absences Payable	<u>6,681,801</u>	<u>7,311,916</u>	-9%
Total	<u>\$ 13,620,776</u>	<u>\$ 15,252,160</u>	-11%

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

Many of these factors were considered by the District's administration during the process of developing the fiscal year 2014-15 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs and contributions to charter schools.

These indicators were considered when adopting the budget for fiscal year 2014-2015. Budgeted expenditures in the General Fund increased 3% to \$505,114,447 for fiscal year 2014-2015. Budgeted expenditures in the Special Revenue Fund increased 9% to \$88,299,507 for fiscal year 2014-2015.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

DISTRICT WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
STATEMENT OF NET POSITION
JUNE 30, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 83,313,346	\$ 2,290,245	\$ 85,603,591
Receivables, net			
Receivables from Other Governments	11,967,687	3,820,369	15,788,056
Other	890,422		890,422
Internal Balances	3,066,063	(3,066,063)	
Inventory		171,389	171,389
Capital Assets, Not Being Depreciated	47,904,641		47,904,641
Capital Assets, Being Depreciated, Net	229,305,039	386,563	229,691,602
Total Assets	<u>376,447,198</u>	<u>3,602,503</u>	<u>380,049,701</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding	241,071	-	241,071
Total Deferred Outflows of Resources	<u>241,071</u>	<u>-</u>	<u>241,071</u>
Total Assets and Deferred Outflows of Resources	<u>376,688,269</u>	<u>3,602,503</u>	<u>380,290,772</u>
LIABILITIES			
Accounts Payable and Other Current Liabilities	54,023,414	957,081	54,980,495
Payable to Other Governments	167,336		167,336
Unearned Revenue	12,749,099		12,749,099
Accrued Interest Payable	52,229		52,229
Noncurrent Liabilities			
Due Within One Year	1,645,000		1,645,000
Due Beyond One Year	11,975,776	-	11,975,776
Total Liabilities	<u>80,612,854</u>	<u>957,081</u>	<u>81,569,935</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenue	-	217	217
Total Deferred Inflows of Resources	<u>-</u>	<u>217</u>	<u>217</u>
Total Liabilities Deferred Inflows of Resources	<u>80,612,854</u>	<u>957,298</u>	<u>81,570,152</u>
NET POSITION			
Net Investment in Capital Assets	270,511,776	386,563	270,898,339
Restricted for:			
Plant Maintenance	6,490,858		6,490,858
Capital Projects	8,000,000		8,000,000
Debt Service	2		2
Unrestricted	11,072,779	2,258,642	13,331,421
Total Net Position	<u>\$ 296,075,415</u>	<u>\$ 2,645,205</u>	<u>\$ 298,720,620</u>

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 253,059,266	\$ 436,260	\$ 62,604,403	\$ 611,081	\$ (189,407,522)		\$ (189,407,522)
Special Education	73,938,429		35,150,797	9,961	(38,777,671)		(38,777,671)
Other Instruction	28,210,150		3,374,898	8,093	(24,827,159)		(24,827,159)
School Sponsored Activities and Athletics	2,238,586				(2,238,586)		(2,238,586)
Community Services	1,366,118		1,201		(1,364,917)		(1,364,917)
Support Services							
Student and Instruction Related Svcs.	93,581,366		24,935,238		(68,646,128)		(68,646,128)
General Administrative Services	7,716,455		703,815		(7,012,640)		(7,012,640)
School Administrative Services	23,049,662		2,351,880		(20,697,782)		(20,697,782)
Central and Other Support Services	11,796,049		6,690		(11,789,359)		(11,789,359)
Plant Operations and Maintenance	60,061,800		11,453,057	6,649,337	(41,959,406)		(41,959,406)
Pupil Transportation	16,303,254		3,217,550		(13,085,704)		(13,085,704)
Interest on Long-Term Debt	356,650		181,043		(175,607)		(175,607)
Total Governmental Activities	<u>571,677,785</u>	<u>436,260</u>	<u>143,980,572</u>	<u>7,278,472</u>	<u>(419,982,481)</u>	<u>-</u>	<u>(419,982,481)</u>
Business-Type Activities							
Food Service	<u>14,847,400</u>	<u>230,675</u>	<u>13,652,978</u>	<u>-</u>	<u>-</u>	<u>\$ (963,747)</u>	<u>(963,747)</u>
Total Business-Type Activities	<u>14,847,400</u>	<u>230,675</u>	<u>13,652,978</u>	<u>-</u>	<u>-</u>	<u>(963,747)</u>	<u>(963,747)</u>
Total Primary Government	<u>\$586,525,185</u>	<u>\$ 666,935</u>	<u>\$ 157,633,550</u>	<u>\$ 7,278,472</u>	<u>(419,982,481)</u>	<u>(963,747)</u>	<u>(420,946,228)</u>

18

**PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 38,955,956		\$ 38,955,956
Property Taxes, Levied for Debt Service	504,613		504,613
State Aid - Unrestricted	368,884,255		368,884,255
Federal Grants for School Based Budgets	5,875,548		5,875,548
State Aid for Debt Service Principal	615,132		615,132
Investment Earnings	182,280		182,280
Miscellaneous Income	7,852,959		7,852,959
Total General Revenues	422,870,743		422,870,743
Change in Net Position	2,888,262	\$ (963,747)	1,924,515
Net Position, Beginning of Year	293,187,153	3,608,952	296,796,105
Net Position, End of Year	\$ 296,075,415	\$ 2,645,205	\$ 298,720,620

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 74,030,292	\$ 9,283,052		\$ 2	\$ 83,313,346
Receivables, Net					
Receivables From Other Governments	1,395,521	9,905,284	\$ 666,882		11,967,687
Accounts	871,732				871,732
Due From Other Funds	3,427,195	-	-	-	3,427,195
Total Assets	\$ 79,724,740	\$ 19,188,336	\$ 666,882	\$ 2	\$ 99,579,960
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 15,368,350	\$ 5,173,473	\$ 39,878		\$ 20,581,701
Accrued Salaries and Wages	25,628,103	1,715,106			27,343,209
Due to Other Funds			342,442		342,442
Payable to Federal Government		64			64
Payable to State Government		167,272			167,272
Claims and Judgments Payable	3,009,857				3,009,857
Accrued Liability for Insurance Claims	423,688				423,688
Compensated Absences Payable	2,664,959				2,664,959
Unearned Revenue	332,116	12,132,421	284,562		12,749,099
Total Liabilities	47,427,073	19,188,336	666,882	-	67,282,291
Fund Balances (Deficits)					
Restricted					
Capital Reserve	8,000,000				8,000,000
Maintenance Reserve-Designated for Subsequent Year's Expenditures	6,490,858				6,490,858
Emergency Reserve	1,000,000				1,000,000
Excess Surplus	2,168,294				2,168,294
Excess Surplus, Designated for Subsequent Years' Expenditures	6,013,102				6,013,102
Debt Service				\$ 2	2
Assigned					
Year End Encumbrances	1,129,617				1,129,617
Designated for Subsequent Year's Expenditures	40,284,512				40,284,512
Unassigned	(32,788,716)	-	-	-	(32,788,716)
Total Fund Balances	32,297,667	-	-	2	32,297,669
Total Liabilities and Fund Balances	\$ 79,724,740	\$ 19,188,336	\$ 666,882	\$ 2	

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 \$456,894,994 and the accumulated depreciation is \$179,685,314.	277,209,680
Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt.	241,071
The District has financed capital assets through the issuance of long-term lease obligations. The accrued interest at year end is	(52,229)
Long-term liabilities, including capital leases payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Obligations Under Lease Purchase (COPS), Net	(6,938,975)
Compensated Absences	(6,681,801)
	(13,620,776)
Net Position of Governmental Activities	\$ 296,075,415

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources					
Property Tax Levy	\$ 38,955,956			\$ 504,613	\$ 39,460,569
Tuition Charges	436,260				436,260
Interest Earnings	182,280				182,280
Miscellaneous	7,852,959	\$ 239,249	\$ 27,242	-	8,119,450
Total - Local Sources	47,427,455	239,249	27,242	504,613	48,198,559
State Sources	439,199,479	44,221,472	6,622,095	796,175	490,839,221
Federal Sources	1,400,000	34,128,267	-	-	35,528,267
Total Revenues	488,026,934	78,588,988	6,649,337	1,300,788	574,566,047
EXPENDITURES					
Current					
Instruction					
Regular Instruction	203,669,404	48,062,748			251,732,152
Special Education Instruction	68,528,749	5,437,799			73,966,548
Other Instruction	25,730,645	2,157,747			27,888,392
School Sponsored Activities and Athletics	2,187,351				2,187,351
Community Services	1,367,302				1,367,302
Support Services					
Student and Instruction Related Services	72,363,021	18,942,001			91,305,022
General Administrative Services	7,279,113	60,250			7,339,363
School Administrative Services	22,600,086				22,600,086
Central and Other Support Services	11,026,235				11,026,235
Plant Operations and Maintenance	50,787,442				50,787,442
Pupil Transportation	16,252,607	26,722			16,279,329
Debt Service					
Principal				1,005,000	1,005,000
Interest and Other Charges				295,787	295,787
Capital Outlay	2,322,390	629,135	\$ 6,649,337		9,600,862
Total Expenditures	484,114,345	75,316,402	6,649,337	1,300,787	567,380,871
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,912,589	3,272,586	-	1	7,185,176
OTHER FINANCING SOURCES (USES)					
Transfers In	5,875,548	2,602,962	-		8,478,510
Transfers Out	(2,602,962)	(5,875,548)	-		(8,478,510)
Total Other Financing Sources and Uses	3,272,586	(3,272,586)	-	-	-
Net Change in Fund Balances	7,185,175	-	-	1	7,185,176
Fund Balance, Beginning of Year	25,112,492	-	-	1	25,112,493
Fund Balance, End of Year	\$ 32,297,667	\$ -	\$ -	\$ 2	\$ 32,297,669

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

PATERSON PUBLIC SCHOOLS
 ILLUSTRATIVE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 WITH THE DISTRICT-WIDE STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Total net change in fund balances - governmental funds (Exhibit B-2) \$ 7,185,176

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

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

Capital Outlays	\$ 9,600,862	
Depreciation Expense	<u>(15,065,591)</u>	
		(5,464,729)

In the statement of activities, the loss on the disposition of capital assets is reported. However, in the governmental funds, there is no effect on fund balance. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets disposed.

Loss in Disposition of Capital Assets		(406,437)
---------------------------------------	--	-----------

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

Principal Repayment on Lease Purchase		1,005,000
Amortization of Original Issue Discount	(3,731)	
Amortization of Deferred Amount on Refunding	<u>(56,132)</u>	
		(59,863)

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

Increase in Accrued Interest	(1,000)	
Decrease in Compensated Absences	<u>630,115</u>	
		<u>629,115</u>

Change in net position of governmental activities (Exhibit A-2)		<u>\$ 2,888,262</u>
---	--	---------------------

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

PROPRIETARY FUNDS

**PATERSON PUBLIC SCHOOLS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014**

	Business-Type Activities - Enterprise Fund
	Food Service
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 2,290,245
Intergovernmental Accounts Receivable	3,820,369
Inventory	171,389
Total Current Assets	6,282,003
Capital Assets	
Facility Improvements	1,352,656
Machinery and Equipment	2,547,161
Less Accumulated Depreciation	(3,513,254)
Total Capital Assets	386,563
Total Assets	6,668,566
LIABILITIES	
Current Liabilities	
Accounts Payable	926,335
Accrued Salaries and Wages	30,746
Due to Other Funds	3,066,063
Total Current Liabilities	4,023,144
Total Liabilities	4,023,144
DEFERRED INFLOWS OF RESOURCES	
Deferred Commodities Revenue	217
Total Deferred Inflows of Resources	217
Total Liabilities and Deferred Inflows of Resources	4,023,361
NET POSITION	
Investment in Capital Assets	386,563
Unrestricted	2,258,642
Total Net Position	\$ 2,645,205

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Business-Type Activities - Enterprise Fund
	Food Service
OPERATING REVENUES	
Charges for services	
Daily Sales	\$ 197,379
Special Functions	7,112
Miscellaneous	26,184
	230,675
OPERATING EXPENSES	
Cost of Sales	6,318,074
Salaries and Payroll Taxes	5,588,859
Employee Benefits	1,868,788
Repairs and Maintenance	355,989
Purchased Services	55,999
Other Expenses	250,491
Supplies and Materials	345,374
Depreciation	63,826
	14,847,400
Total Operating Expenses	(14,616,725)
NONOPERATING REVENUES	
State Sources	
State School Lunch Program	176,024
Federal Sources	
Fresh Fruit and Vegetable Program	191,767
School Breakfast Program	2,372,688
National School Lunch Program	10,221,629
After School Snack Program	339,482
Summer Food Program	351,388
	13,652,978
Total Nonoperating Revenues	(963,747)
Change in Net Position	3,608,952
Net Position, Beginning of Year	2,645,205
Net Position, End of Year	\$ 2,645,205

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Business-Type Activities - Enterprise Funds
	Food Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Receipts from Customers	\$ 230,675
Cash Payments for Employees Salaries, Payroll Taxes and Benefits	(7,465,474)
Cash Payments to Suppliers for Goods and Services	(6,248,540)
Net Cash Used For Operating Activities	(13,483,339)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash Receipts from Other Funds	2,582,976
Cash Receipts from State and Federal Subsidy	11,470,294
Net Cash Provided By Non-Capital Financing Activities	14,053,270
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(75,744)
Net Cash Used for Capital and Related Financing Activities	(75,744)
Net Increase in Cash and Cash Equivalents	494,187
Cash and Cash Equivalents—Beginning of Year	1,796,058
Cash and Cash Equivalents—End of Year	\$ 2,290,245
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (14,616,725)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	63,826
Non-Cash Federal Assistance - Food Distribution Program	908,943
Changes in Assets, Liabilities and Deferred Inflows of Resources:	
(Increase) Decrease in Inventories	27,490
Increase (Decrease) in Accounts Payable	167,606
Increase (Decrease) in Accrued Salaries and Wages	(7,827)
Increase (Decrease) in Deferred Commodities Revenue	(26,652)
Total Adjustments	1,133,386
Net Cash Used For Operating Activities	\$ (13,483,339)
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 882,291

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

FIDUCIARY FUNDS

PATERSON PUBLIC SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2014

	Unemployment Compensation Trust Fund	Private-Purpose Scholarship Trust Fund	Agency Fund
ASSETS			
Cash and Cash Equivalents	\$ 5,771,005	\$ 46,070	\$ 2,725,992
Total Assets	<u>5,771,005</u>	<u>46,070</u>	<u>\$ 2,725,992</u>
LIABILITIES			
Intergovernmental Payable - State	147,346		
Payroll Deductions and Withholdings			\$ 2,415,339
Summer Payment Plan Deposits			15,064
Payable To Student Groups			276,899
Due To Other Funds			18,690
Total Liabilities	<u>147,346</u>	<u>-</u>	<u>\$ 2,725,992</u>
NET POSITION			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 5,623,659</u>	<u>\$ 46,070</u>	

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Scholarship Trust Fund</u>
ADDITIONS		
Contributions		
Employer	\$ 1,000,000	
Employees	729,006	\$ 3,156
Private Donations	-	7,250
	<hr/>	<hr/>
Total Additions	1,729,006	10,406
	<hr/>	<hr/>
DEDUCTIONS		
Unemployment Claims and Contributions	796,108	
Scholarship Awards		7,250
	<hr/>	<hr/>
Total Deductions	796,108	7,250
	<hr/>	<hr/>
Change in Net Position	932,898	3,156
Net Position, Beginning of Year	4,690,761	42,914
	<hr/>	<hr/>
Net Position, End of Year	<u>\$ 5,623,659</u>	<u>\$ 46,070</u>

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

NOTES TO THE FINANCIAL STATEMENTS

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

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

B. New Accounting Standards

During fiscal year 2014, the District adopted the following GASB statement:

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

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

- GASB 68, *Accounting and Financial Reporting for Pensions*, will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.
- GASB 69, *Government Combinations and Disposals of Government Operations* will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to establish accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). The Statement also provides guidance on how to determine the gain or loss on a disposal of government operations. This Statement applies to all state and local governmental entities. The District does not expect this statement to impact its financial statements.

C. Basis of Presentation - Financial Statements

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

District-Wide Financial Statements

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

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

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

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

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

Additionally, the government reports the following fund type:

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

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Receivables

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

3. Inventories

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

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

4. Capital Assets

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

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

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

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred amounts on refunding of debt which results from the loss on a debt refunding reported in the district-wide statement of net position. A deferred charge on debt refunding results from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the accrual basis of accounting that qualifies for reporting in this category. It is the deferred commodities revenue, reported in both the district-wide and the proprietary fund statement of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

6. Compensated Absences

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

7. Long-Term Obligations

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

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. Net Position/Fund Balance

District-Wide Statements

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

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

Governmental Fund Statements

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

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

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

Maintenance Reserve – Designated for Subsequent Year's Expenditures – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with EFCA (NJSA 18A:76-9) for a thorough and efficient education that was appropriated in the 2014/15 original budget certified for taxes.

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

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that was appropriated in the 2014/2015 original budget certified for taxes.

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

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

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

F. Revenues and Expenditures/Expenses

1. *Program Revenues*

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

2. *Property Taxes*

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. *Tuition Revenues and Expenditures*

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

Tuition Expenditures - Tuition charges for the fiscal years 2012-2013 and 2013-2014 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

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

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

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

The annual budget is reviewed by the Board and approved by the State District Superintendent in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the State Commissioner of Education and County Superintendent for their review and final approval. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the State District Superintendent as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The District approved several budget transfers during 2013/2014. During 2013/2014 the District increased the original budget by \$13,111,452. The increase was funded by the appropriation of additional state aid, restricted local revenue, grant awards and the reappropriation of prior year general fund encumbrances.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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

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

B. Excess Expenditures Over Appropriations

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Undistributed Expenditures			
Instructional Staff Training Services			
Purchased Professional – Educational Services	\$1,107,898	\$1,429,912	\$322,014

The above variance was offset with other available resources.

C. Deficit Fund Equity

The District has an unassigned fund deficit of \$32,788,716 in the General Fund as of June 30, 2014 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 2013/2014 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.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity (Continued)

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$32,788,716 in the General Fund is less than the delayed state aid payments.

D. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2014 is as follows:

Balance, July 1, 2013	\$ 2,000,000
Increased by:	
Deposit by Board Resolution	<u>6,000,000</u>
Balance, June 30, 2014	<u>\$ 8,000,000</u>

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for 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 restrict General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2014 is \$8,181,396. Of this amount, \$6,013,102 was designated and appropriated in the 2014/2015 original budget certified for taxes and the remaining amount of \$2,168,294 is required to be appropriated in the 2015/2016 original budget certified for taxes.

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2014, the book value of the District's deposits were \$94,146,658 and bank and brokerage firm balances of the District's deposits amounted to \$102,834,786. The District's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 102,570,483
Uninsured and Collateralized	<u>264,303</u>
	<u>\$ 102,834,786</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a policy for custodial credit risk. As of June 30, 2014 the District's bank balance of \$264,303 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:	
Collateral held by pledging financial institution's trust department but not in the District's name	<u>\$ 264,303</u>

Investments

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

As of June 30, 2014, the Board had no outstanding investments.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2014 for the district's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Total</u>
Receivables:					
Intergovernmental					
Local	\$ 321,701		\$ 175,282		\$ 496,983
State	813,671	\$ 136,302	491,600	\$ 53,189	1,494,762
Federal	260,149	9,768,982		3,767,180	13,796,311
Accounts	<u>871,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>871,732</u>
Gross Receivables	2,267,253	9,905,284	666,882	3,820,369	16,659,788
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 2,267,253</u>	<u>\$ 9,905,284</u>	<u>\$ 666,882</u>	<u>\$ 3,820,369</u>	<u>\$ 16,659,788</u>

C. Unearned Revenue

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

General Fund	
Unencumbered Restricted Formula Aid	\$ 21,298
Unencumbered Insurance Proceeds	310,818
Special Revenue Fund	
Unencumbered Grant Draw Downs	11,969,933
Grant Draw Downs Reserved for Encumbrances	162,488
Capital Projects Fund	
Unrealized School Facility Grants	85,082
Unrealized City Contribution	<u>199,480</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 12,749,099</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	Balance, July 1, 2013	Increases	Decreases	Balance, June 30, 2014
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 9,006,387			\$ 9,006,387
Construction in Progress	33,190,223	\$ 5,708,031	\$ -	38,898,254
Total Capital Assets, Not Being Depreciated	42,196,610	5,708,031	-	47,904,641
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	383,826,616	2,247,181		386,073,797
Machinery and Equipment	21,677,343	1,645,650	(406,437)	22,916,556
Total Capital Assets Being Depreciated	405,503,959	3,892,831	(406,437)	408,990,353
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(151,696,673)	(13,871,063)		(165,567,736)
Machinery and Equipment	(12,923,050)	(1,194,528)	-	(14,117,578)
Total Accumulated Depreciation	(164,619,723)	(15,065,591)	-	(179,685,314)
Total Capital Assets, Being Depreciated, Net	240,884,236	(11,172,760)	(406,437)	229,305,039
Governmental Activities Capital Assets, Net	\$ 283,080,846	\$ (5,464,729)	\$ (406,437)	\$ 277,209,680
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	2,471,417	\$ 75,744	-	2,547,161
Total Capital Assets Being Depreciated	3,824,073	75,744	-	3,899,817
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	(2,096,772)	(63,826)	-	(2,160,598)
Total Accumulated Depreciation	(3,449,428)	(63,826)	-	(3,513,254)
Total Capital Assets, Being Depreciated, Net	374,645	11,918	-	386,563
Business-Type Activities Capital Assets, Net	\$ 374,645	\$ 11,918	\$ -	\$ 386,563

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

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

Governmental Activities:

Instruction	
Regular	\$ 1,614,044
Special	94,279
Other Instruction	341,576
School-Sponsored/Other Instructional	<u>55,029</u>
 Total Instruction	 <u>2,104,928</u>
 Support Services	
Student Support Services	2,371,942
General Administration	386,370
School Administration	493,776
Operations and Maintenance of Plant	8,897,622
Student Transportation	25,105
Central Services	<u>785,848</u>
 Total Support Services	 <u>12,960,663</u>
 Total Governmental Funds	 <u>15,065,591</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 15,065,591</u>
 Business-Type Activities:	
Food Service Fund	<u>\$ 63,826</u>

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2014, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$ 342,442
General Fund	Food Service Fund	3,066,063
General Fund	Payroll Agency Fund	<u>18,690</u>
Total		<u>\$ 3,427,195</u>

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

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

Interfund Transfers

	<u>Transfer In:</u>		<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	
Transfer Out:			
General Fund		\$ 2,602,962	\$ 2,602,962
Special Revenue Fund	<u>\$ 5,875,548</u>	<u>-</u>	<u>5,875,548</u>
Total Transfers Out	<u>\$ 5,875,548</u>	<u>\$ 2,602,962</u>	<u>\$ 8,478,510</u>

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

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Lease Purchase Agreements

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

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

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

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

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

Governmental Activities:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2015	\$ 1,045,000	\$ 257,300	\$ 1,302,300
2016	1,085,000	214,700	1,299,700
2017	1,135,000	170,300	1,305,300
2018	1,180,000	124,000	1,304,000
2019	1,230,000	75,800	1,305,800
2020	<u>1,280,000</u>	<u>25,600</u>	<u>1,305,600</u>
	<u>\$ 6,955,000</u>	<u>\$ 867,700</u>	<u>\$ 7,822,700</u>

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt

Statutory Borrowing Power

The District's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2014 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 431,501,045
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 431,501,045</u>

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2014, was as follows:

	Balance, <u>July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>June 30, 2014</u>	Due Within <u>One Year</u>
Governmental Activities:					
Lease-Purchase Agreement ("COPS")	\$ 7,960,000		\$ (1,005,000)	\$ 6,955,000	\$ 1,045,000
Less: Discount	<u>(19,756)</u>	<u>-</u>	<u>3,731</u>	<u>(16,025)</u>	<u>-</u>
Total Lease - Purchase Agreements (Net)	7,940,244	-	(1,001,269)	6,938,975	1,045,000
Compensated absences	<u>7,311,916</u>	<u>\$ 144,620</u>	<u>(774,735)</u>	<u>6,681,801</u>	<u>600,000</u>
Governmental Activity Long-Term Liabilities	<u>\$ 15,252,160</u>	<u>\$ 144,620</u>	<u>\$ (1,776,004)</u>	<u>\$ 13,620,776</u>	<u>\$ 1,645,000</u>

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

NOTE 4 OTHER INFORMATION

A. Risk Management

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

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

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2014, 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 \$3,433,545 reported at June 30, 2014 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 worker's compensation plan for the fiscal years ended June 30, 2014 and 2013 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Unpaid Claims, Beginning of Year	\$ 4,208,650	\$ 2,724,810
Incurred Claims (Including IBNR)	1,451,065	3,180,855
Claim Payments	<u>(2,226,170)</u>	<u>(1,697,015)</u>
Unpaid Claims, End of Year	<u>\$ 3,433,545</u>	<u>\$ 4,208,650</u>

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

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

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2014	\$ 1,000,000	\$ 729,006	\$ 796,108	\$ 5,623,659
2013	1,500,000	674,215	598,821	4,690,761
2012	3,000,000	628,785	1,541,711	3,113,808

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

B. Contingent Liabilities

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

Federal and State Awards – The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2014, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2014, the District had no estimated arbitrage earnings due to the IRS.

D. Employee Retirement Systems and Pension Plans

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

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Other Pension Funds

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

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

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

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

Basis of Accounting

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

Significant Legislation

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

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

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Significant Legislation (Continued)

- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members takes place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

Investment Valuation

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

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

Funding Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 64.5 percent with an unfunded actuarial accrued liability of \$47.2 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 56.7 percent and \$34.4 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 76.1 percent and \$12.8 billion.

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

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

PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Methods and Assumptions

In the July 1, 2011 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) investment rate of return for the retirement systems from 7.95 percent to 7.90 percent and (b) projected salary increases of 4.22 percent for the PERS and 3.31 percent for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.6% for PERS, 6.6% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the year ended June 30, 2013 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

Annual Pension Costs (APC) (Continued)

During the fiscal years ended June 30, 2014, 2013 and 2012 the District was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2014	\$ 5,130,575	\$ 7,867,867	\$ -
2013	5,851,140	12,286,321	4,154
2012	5,748,688	6,666,892	None

During fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$7,867,867 for normal cost pension and NCGI premium. For fiscal years 2012/2013 and 2011/2012, the State contributed \$12,286,321 and \$6,666,892, respectively for normal cost pension, accrued liability and the NCGI premium.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$13,239,157 during the year ended June 30, 2014 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits

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

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF-Local are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 585 state and local participating employers and contributing entities for Fiscal Year 2013.

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

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

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

Basis of Accounting

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

Significant Legislation

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the State had a \$51.5 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.3 billion for state active and retired members and \$32.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

Actuarial Methods and Assumptions

In the July 1, 2012 OPEB, actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2013, there were 100,134, retirees receiving post-retirement medical benefits and the State contributed \$1.07 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county collegewith 25 years of service. The State paid \$173.8 million toward Chapter 126 benefits for 17,356 eligible retired members in Fiscal Year 2013.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Funded Status and Funding Progress (Continued)

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2014, 2013 and 2012 were \$12,900,343, \$13,892,726 and \$13,402,192, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

BUDGETARY COMPARISONS

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 38,955,956		\$ 38,955,956	\$ 38,955,956	
Tuition	100,000		100,000	436,260	\$ 336,260
Sale of Property	2,000,000		2,000,000		(2,000,000)
GED Testing Center Fees	40,000		40,000	42,653	2,653
Other Restricted Miscellaneous Revenues	625,000	\$ 75,028	700,028	75,028	(625,000)
Unrestricted Miscellaneous Revenues, Including Interest	2,931,354		2,931,354	7,917,558	4,986,204
Total - Local Sources	44,652,310	75,028	44,727,338	47,427,455	2,700,117
State Sources:					
Categorical Special Education Aid	15,680,979		15,680,979	15,680,979	
Extraordinary Aid	2,539,869		2,539,869	2,337,601	(202,268)
Categorical Security Aid	11,460,079		11,460,079	11,460,079	
Equalization Aid	369,020,610		369,020,610	369,020,610	
Categorical Transportation Aid	3,126,191		3,126,191	3,126,191	
Anti-Bullying Aid		15,248	15,248		15,248
Nonpublic Transportation Reimbursement				61,637	61,637
Internal Audit Reimbursement				285,062	285,062
Governmental Employee Interchange Act				116,994	116,994
On Behalf TPAF Pension Contributions (Non-Budgeted)				7,867,867	7,867,867
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				12,900,343	12,900,343
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				13,239,157	13,239,157
Total State Sources	401,827,728	15,248	401,842,976	436,111,768	34,268,792
Federal Sources:					
Special Education Medicare Incentive Program	1,400,000		1,400,000	1,400,000	
Total - Federal Sources	1,400,000		1,400,000	1,400,000	
Total Revenues	447,880,038	90,276	447,970,314	484,939,223	36,968,909
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,503,558	593,449	7,097,007	6,366,192	730,815
Grades 1-5 - Salaries of Teachers	43,100,697	1,275,826	44,376,523	40,659,455	3,717,068
Grades 6-8 - Salaries of Teachers	26,087,564	(2,018,516)	24,069,048	22,294,655	1,774,393
Grades 9-12 - Salaries of Teachers	27,079,333	2,967,143	30,046,476	28,119,876	1,926,600
Regular Programs - Home Instruction:					
Salaries of Teachers	900,000	(164,808)	735,192	735,192	
Purchased Professional-Educational Services	100,000	33,000	133,000	108,395	24,605
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	4,559,316	249,324	4,808,640	4,246,451	562,189
Purchased Professional-Educational Services	460,508	124,279	584,787	474,731	110,056
Purchased Technical Services	1,893,771	(877,701)	1,016,070	951,267	64,803
Other Purchased Services (400-500 series)	736,087	(92,265)	643,822	605,315	38,507
General Supplies	4,660,933	(266,044)	4,394,889	3,821,711	573,178
Textbooks	423,448	(21,107)	402,341	238,988	163,353
Other Objects	117,319	(6,366)	110,953	73,878	37,075
TOTAL REGULAR PROGRAMS - INSTRUCTION	116,622,534	1,796,214	118,418,748	108,696,106	9,722,642
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	617,627	441,612	1,059,239	1,033,676	25,563
Other Salaries for Instruction	382,017	370,025	752,042	690,251	61,791
Purchased Professional-Educational Services	12,400	(5,400)	7,000	7,000	
General Supplies	28,030	10,000	38,030	25,221	12,809
Textbooks	4,050	-	4,050	1,964	2,086
Total Cognitive - Mild	1,044,124	816,237	1,860,361	1,758,112	102,249
Cognitive - Moderate:					
Salaries of Teachers	545,734	(12,002)	533,732	482,624	51,108
Other Salaries for Instruction	385,539	(131,388)	253,651	184,373	69,278
General Supplies	9,275	2,700	11,975	6,573	5,402
Textbooks	2,725	-	2,725	271	2,454
Total Cognitive - Moderate	943,273	(141,190)	802,083	673,841	128,242
Learning and/or Language Disabilities:					
Salaries of Teachers	2,943,242	550,661	3,493,903	3,127,249	366,654
Other Salaries for Instruction	2,704,259	211,544	2,915,803	2,458,926	456,877
Purchased Professional-Educational Services	500		500		500
Other Purchased Services (400-500 series)	49		49	48	1
General Supplies	66,058	(1,149)	64,909	44,111	20,798
Textbooks	13,749	2,138	15,887	6,678	9,209
Other Objects	385	(200)	385	88	297
Total Learning and/or Language Disabilities	5,728,442	762,994	6,491,436	5,637,100	854,336
Visual Impairments:					
General Supplies	1,100	(1,000)	100	100	
Total Visual Impairments	1,100	(1,000)	100	100	

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Auditory Impairments:					
Salaries of Teachers	\$ 237,278	\$ (60,000)	\$ 177,278	\$ 165,440	\$ 11,838
Purchased Technical Services	2,100	(1,380)	720	720	
General Supplies	32,000	(17,298)	14,702	14,102	600
Total Auditory Impairments	271,378	(78,678)	192,700	180,262	12,438
Behavioral Disabilities:					
Salaries of Teachers	841,841	177,942	1,019,783	817,004	202,779
Other Salaries for Instruction	594,459	298,228	892,687	747,667	145,020
Purchased Professional-Educational Services	1,500	(1,500)	-	-	-
General Supplies	23,208	(986)	22,222	15,292	6,930
Textbooks	5,200	(400)	4,800	1,425	3,375
Other Objects	100	(100)	-	-	-
Total Behavioral Disabilities	1,466,308	473,184	1,939,492	1,581,388	358,104
Multiple Disabilities:					
Salaries of Teachers	955,275	(279,656)	675,619	635,317	40,302
Other Salaries for Instruction	581,996	(4,264)	577,732	527,673	50,059
General Supplies	35,680	425	36,105	26,308	9,797
Textbooks	22,200	-	22,200	15,886	6,314
Total Multiple Disabilities	1,595,151	(283,495)	1,311,656	1,205,184	106,472
Resource Room/Resource Center:					
Salaries of Teachers	18,387,525	(588,557)	17,798,968	15,625,433	2,173,535
Other Salaries for Instruction	416,730	(9,085)	407,645	293,568	114,077
Purchased Professional-Educational Services	6,000	-	6,000	-	6,000
Other Purchased Services (400-500 series)	84	-	84	84	-
General Supplies	84,849	-	84,849	49,946	34,903
Textbooks	23,100	-	23,100	6,837	16,263
Other Objects	480	-	480	378	102
Total Resource Room/Resource Center	18,918,768	(597,642)	18,321,126	15,976,246	2,344,880
Autism:					
Salaries of Teachers	1,282,209	(122,031)	1,160,178	1,036,772	123,406
Other Salaries for Instruction	893,304	69,021	962,325	931,961	30,364
Purchased Technical Services	42,000	(42,000)	-	-	-
General Supplies	52,052	(25,022)	27,030	24,769	2,261
Textbooks	5,500	-	5,500	5,000	500
Total Autism	2,275,065	(120,032)	2,155,033	1,998,502	156,531
Preschool Disabilities - Full-Time:					
Salaries of Teachers	694,862	46,938	741,800	738,101	3,699
Other Salaries for Instruction	698,732	-	698,732	690,727	8,005
Total Preschool Disabilities - Full-Time	1,393,594	46,938	1,440,532	1,428,828	11,704
TOTAL SPECIAL EDUCATION - INSTRUCTION	33,637,203	877,316	34,514,519	30,439,563	4,074,956
Bilingual Education - Instruction					
Salaries of Teachers	16,029,177	(413,744)	15,615,433	13,078,955	2,536,478
Other Salaries for Instruction	478,121	59,607	537,728	456,673	81,055
Purchased Professional-Educational Services	7,000	36,000	43,000	39,000	4,000
Other Purchased Services (400-500 series)	8,159	-	8,159	368	7,791
General Supplies	277,192	6,000	283,192	180,449	102,743
Travel	-	5,000	5,000	-	5,000
Textbooks	62,550	(25,000)	37,550	19,803	17,747
Other Objects	1,945	-	1,945	1,574	371
Total Bilingual Education - Instruction	16,864,144	(332,137)	16,532,007	13,776,822	2,755,185
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	188,150	(9,481)	178,669	164,733	13,936
Purchased Services (300-500 series)	2,180	-	2,180	876	1,304
Supplies and Materials	16,300	-	16,300	736	15,564
Other Objects	365	-	365	-	365
Total School-Spon. Cocurricular Actvts. - Inst.	206,995	(9,481)	197,514	166,345	31,169
School-Spon. Cocurricular Athletics - Inst.					
Salaries	804,119	414,531	1,218,650	1,043,971	174,679
Purchased Services (300-500 series)	184,035	(450)	183,585	181,356	2,229
Supplies and Materials	189,200	35,300	224,500	180,823	43,677
Other Objects	33,500	-	33,500	25,900	7,600
Total School-Spon. Cocurricular Athletics - Inst.	1,210,854	449,381	1,660,235	1,432,050	228,185
Before/After School Programs - Instruction					
Salaries of Teachers	1,350,207	4,072	1,354,279	509,752	844,527
Other Salaries for Instructions	87,108	2,423	89,531	54,350	35,181
Supplies and Materials	166,734	(111,760)	54,974	12,560	42,414
Total Before/After School Programs - Instruction	1,604,049	(105,265)	1,498,784	576,662	922,122

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Before/After School Programs - Support Svcs					
Salaries		\$ 283,321	\$ 283,321	\$ 181,323	\$ 101,998
Purchased Professional & Tech Services	\$ 267,361	(267,361)			
Total Before/After School Programs - Support Svcs	267,361	15,960	283,321	181,323	101,998
Total Before/After School Programs	1,871,410	(89,305)	1,782,105	757,985	1,024,120
Summer School - Instruction					
Salaries of Teachers	695,430	(19,177)	676,253	518,309	157,944
Other Salaries for Instructions	326,280	(17,826)	308,454	302,376	6,078
Purchased Professional & Tech Services	50,000		50,000	50,000	
Other Purchased Services (400-500 series)	12,000		12,000	50	11,950
General Supplies	26,380	(134)	26,246	8,376	17,870
Total Summer School - Instruction	1,110,090	(37,137)	1,072,953	879,111	193,842
Summer School - Support Svcs					
Salaries	93,565	(8,459)	85,106	44,135	40,971
Total Summer School - Support Svcs	93,565	(8,459)	85,106	44,135	40,971
Total Summer School	1,203,655	(45,596)	1,158,059	923,246	234,813
Alternative Education Program - Instruction					
Salaries of Teachers	3,357,392	(348,055)	3,009,337	2,972,505	36,832
Other Salaries for Instruction	260,227	184,113	444,340	444,114	226
Purchased Professional & Tech Services	4,850	498,050	502,900	500,000	2,900
Other Purchased Services (400-500 series)	2,850		2,850		2,850
General Supplies	27,644	817	28,461	24,917	3,544
Textbooks	11,930	(1,000)	10,930	3,701	7,229
Other Objects	4,200		4,200	1,907	2,293
Total Alternative Education Program - Instruction	3,669,093	333,925	4,003,018	3,947,144	55,874
Alternative Education Program - Support Svcs					
Salaries	1,157,586	227,454	1,385,040	1,326,816	58,224
Purchased Professional & Tech Services	2,900	(425)	2,475		2,475
Purchased Services (400-500 series)	1,590		1,590	325	1,265
Supplies and Materials	18,650	758	19,408	11,947	7,461
Other Objects	1,300		1,300	808	492
Total Alternative Education Program - Support Svcs	1,182,026	227,787	1,409,813	1,339,896	69,917
Total Alternative Education Program	4,851,119	561,712	5,412,831	5,287,040	125,791
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	5,448,027	(4,479,125)	968,902	529,449	439,453
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	4,000		4,000	3,958	42
Total Other Supplemental at Risk Programs - Instruction	5,453,027	(4,479,125)	973,902	533,407	440,495
Other Supplemental at Risk Programs - Support Svcs					
Salaries	1,915,402	(1,584,256)	331,146	245,030	86,116
Purchased Professional & Tech Services	4,300	(2,900)	1,400		1,400
Purchased Services (400-500 series)	380	5,600	5,980	5,455	525
Supplies and Materials	5,010	1,115	6,125	2,960	3,165
Other Objects	130	85	215	192	23
Total Other Supplemental at Risk Programs - Support Svcs	1,925,222	(1,580,356)	344,866	253,637	91,229
Total Other Supplemental / At Risk Programs	7,378,249	(6,059,481)	1,318,768	787,044	531,724
Community Services Programs/Operations					
Salaries	175,517	213,112	388,629	378,051	10,578
Purchased Services (300-500 series)	856,150	(114,530)	741,620	727,834	13,786
Supplies and Materials	6,000		6,000	2,448	3,552
Other Objects	1,000		1,000		1,000
Total Community Services Programs/Operations	1,038,667	98,582	1,137,249	1,108,333	28,916
TOTAL INSTRUCTION	184,884,830	(2,752,795)	182,132,035	163,374,534	18,757,501
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	200,000	76,650	276,650	230,738	45,912
Tuition to Other LEAs Within the State - Special	1,200,000	235,148	1,435,148	1,408,456	26,692
Tuition to County Voc. School Dist. - Regular	19,488,934	(4)	19,488,930	19,488,732	198
Tuition to County Voc. School Dist. - Special	1,306,992	26,940	1,333,932	1,258,610	75,322
Tuition to CSSD & Regional Day Schools	4,170,976		4,170,976	4,078,726	92,250
Tuition to Private Schools for the Disabled - Within State	9,723,036	3,071,649	12,794,685	12,114,056	680,629
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	300,083	(71,896)	228,187		228,187
Tuition - State Facilities	1,203,934		1,203,934	1,203,934	
Tuition - Other	90,100	(90,100)			
Total Undistributed Expenditures - Instruction:	37,684,055	3,248,387	40,932,442	40,011,439	921,003

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 740,119	\$ 656,694	\$ 1,396,813	\$ 1,241,881	\$ 154,932
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	818,496	(48,119)	770,377	643,713	126,664
Salaries of Community/School Coordinators	197,487	63,589	261,076	169,395	91,681
Purchased Professional and Technical Services	7,000	-	7,000	4,500	2,500
Other Purchased Services (400-500 series)	10,000	-	10,000	466	9,534
Supplies and Materials	11,550	(2,270)	9,280	6,258	3,022
Total Undistributed Expend. - Attend. & Social Work	1,784,652	669,894	2,454,546	2,066,213	388,333
Undist. Expend. - Health Services					
Salaries	4,756,783	64,999	4,821,782	4,382,437	439,345
Purchased Professional and Technical Services	230,429	(100,000)	130,429	113,270	17,159
Other Purchased Services (400-500 series)	67,335	-	67,335	54,179	13,156
Supplies and Materials	299,521	(89,596)	209,925	198,103	11,822
Other Objects	144	-	144	-	144
Total Undistributed Expenditures - Health Services	5,354,212	(124,596)	5,229,615	4,747,989	481,626
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,158,516	(270,566)	2,887,950	2,818,451	69,499
Purchased Professional - Educational Services	870,000	(32,531)	837,469	765,482	71,987
General Supplies	18,800	(8,295)	10,505	8,441	2,064
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	4,047,316	(311,392)	3,735,924	3,592,374	143,550
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	7,410,335	(1,156,396)	6,253,939	6,235,839	18,100
Purchased Professional - Educational Services	804,000	240,000	1,044,000	653,349	390,651
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	8,214,335	(916,396)	7,297,939	6,889,188	408,751
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	6,503,377	514,325	7,017,702	6,343,267	674,435
Salaries of Secretarial and Clerical Assistants	618,048	42,419	660,467	599,772	60,695
Other Salaries	284,676	(8,068)	276,608	276,571	37
Purchased Professional - Educational Services	1,500	2,300	3,800	695	3,105
Other Purchased Prof. and Tech. Services	283,200	(27,052)	256,148	158,015	98,133
Other Purchased Services (400-500 series)	59,635	-	59,635	49,858	9,777
Supplies and Materials	89,585	14,490	104,075	67,865	36,210
Total Undist. Expend. - Guidance	7,840,021	538,414	8,378,435	7,496,043	882,392
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	9,710,533	(949,823)	8,760,710	8,583,111	177,599
Salaries of Secretarial and Clerical Assistants	328,052	1,234	329,286	301,433	27,853
Other Salaries	75,400	4,141	79,541	79,204	337
Other Purchased Prof. and Tech. Services	98,500	(50,139)	48,361	38,234	10,127
Mis. Purchase Serv. (400-500 series other than Residential Costs)	9,750	(6,745)	3,005	2,698	307
Supplies and Materials	67,000	(2,457)	64,543	62,215	2,328
Other Salaries	2,500	73,428	75,928	75,928	-
Total Undist. Expend. - Child Study Team	10,291,735	(930,361)	9,361,374	9,242,823	118,551
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	5,525,814	725,883	6,251,697	5,697,774	553,923
Salaries of Other Professional Staff	1,506,282	(296,615)	1,209,667	891,515	318,152
Salaries of Sec. and Clerical Assist.	1,322,677	(3,034)	1,319,643	950,377	369,266
Other Salaries	359,501	264,616	624,117	247,731	376,386
Sal of Facilitators, Math & Literacy Coaches	587,288	(98,361)	488,927	249,502	239,425
Purchased Prof- Educational Services	2,322,385	(324,598)	1,997,787	1,739,454	258,333
Other Purch Prof. and Tech. Services	895,000	(845,000)	50,000	200	49,800
Other Purch Services (400-500)	1,139,436	(205,243)	934,193	669,686	264,507
Supplies and Materials	118,284	90,479	208,763	129,596	79,167
Other Objects	3,389	-	3,389	252	3,137
Total Undist. Expend. - Improvement of Inst. Serv.	13,780,056	(691,873)	13,088,183	10,576,087	2,512,096
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,591,789	(18,900)	3,572,889	3,297,914	274,975
Purchased Professional and Technical Services	14,061	-	14,061	4,989	9,072
Other Purchased Services (400-500 series)	117,430	-	117,430	108,282	9,148
Supplies and Materials	258,339	77,161	335,500	248,873	86,627
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,981,619	58,261	4,039,880	3,660,058	379,822
Undist. Expend. - Instructional Staff Training Serv.					
Salaries	126,682	(7,101)	119,581	117,994	1,587
Salaries of Other Professional Staff	93,321	57,853	151,174	57,853	93,321
Salaries of Secretarial and Clerical Assist	446,294	(7,018)	439,276	59,609	379,667
Other Salaries	1,842,150	(15,480)	1,826,670	89,128	1,737,542
Purchased Professional - Educational Services	5,000	(734,252)	1,107,898	1,429,912	(322,014)
Other Purchased Prof. and Tech. Services	340,050	2,290	342,340	126,199	216,141
Other Purchased Services (400-500 series)	154,750	(390)	154,360	5,158	149,202
Supplies and Materials	220	-	220	189	31
Other Objects	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,008,467	(704,098)	2,304,369	1,886,042	418,327

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	\$ 1,457,571	\$ 1,370,402	\$ 2,827,973	\$ 2,768,426	\$ 59,547
Salaries of Attorneys	425,137	2,168	427,305	427,305	
Legal Services	975,000	(115,343)	859,657	555,209	304,448
Audit Fees	150,000		150,000	10,260	139,740
Architect/Engineering Services	75,000		75,000	7,470	67,530
Purchased Professional Services	1,458,400	(899,125)	559,275	216,635	342,640
Purchased Technical Services	495,000	(231,693)	263,307	110,869	152,438
Communications/Telephone	977,000	(48,293)	928,707	828,507	100,200
BOE Other Purchased Services	89,750	18,046	107,796	41,984	65,812
Other Purchased Services (400-500 series)	1,018,000	(538,375)	479,625	204,155	275,470
Supplies and Materials	110,209	43,600	153,809	130,416	23,393
BOE in-House Training/Meeting	15,000		15,000	13,319	1,681
Judgements Against The School District	240,000	63,836	303,836	126,053	177,783
Miscellaneous Expenditures	27,800	(8,000)	19,800	10,071	9,729
BOE Membership & Dues	52,600	-	52,600	45,678	6,922
Total Undist. Expend. - Supp. Serv. - General Admin.	7,566,467	(342,777)	7,223,690	5,496,357	1,727,333
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	11,727,554	1,074,142	12,801,696	11,622,453	1,179,243
Salaries of Other Professional Staff		182,217	182,217	182,217	
Salaries of Secretarial and Clerical Assistants	4,007,728	174,668	4,182,396	3,772,273	410,123
Purchased Professional and Technical Services	10,000		10,000	10,000	
Other Purchased Services (400-500 series)	89,175	(17,395)	71,780	24,638	47,142
Supplies and Materials	340,445	17,461	357,906	260,650	97,256
Other Objects	27,785	(3,441)	24,344	17,528	6,816
Total Undist. Expend. - Support Serv. - School Admin.	16,202,687	1,427,652	17,630,339	15,889,759	1,740,580
Undist. Expend. - Central Services					
Salaries	5,281,995	(478,455)	4,803,540	4,516,522	287,018
Purchased Professional Services	575,000	1,664	576,664	249,339	327,325
Purchased Technical Services	461,764	745	462,509	264,384	198,125
Misc Purchased Services (400-500) (O/T 594)	112,560	(242)	112,318	51,189	61,129
Supplies and Materials	193,115	346	193,461	164,850	28,611
Miscellaneous Expenditures	4,300	(65)	4,235	2,730	1,505
Total Undist. Expend. - Central Services	6,628,734	(476,007)	6,152,727	5,249,014	903,713
Undist. Expend. - Admin Information Technology					
Salaries	479,759	166,762	646,521	595,963	50,558
Purchased Technical Services	1,380,445	111,485	1,491,930	1,335,584	156,346
Other Purchased Services (400-500 series)	118,500	(35,000)	83,500	58,500	25,000
Supplies and Materials	236,808	12,069	248,877	152,807	96,070
Objects	2,000	-	2,000	-	2,000
Total Undist. Expend. - Admin Information Technology	2,217,512	255,316	2,472,828	2,142,854	329,974
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,628,064	(495,197)	3,132,867	3,122,032	10,835
Cleaning, Repair, and Maintenance Services	6,947,000	(1,989,482)	4,957,518	3,823,304	1,134,214
General Supplies	785,000	200,751	985,751	881,688	104,063
Other Objects	138,500	15,240	153,740	40,326	113,414
Total Undist. Expend. - Required Maintenance for School Facilities	11,498,564	(2,268,688)	9,229,876	7,867,350	1,362,526
Undist. Expend. - Care & Upkeep of Grounds					
Purchased Prof & Tech Services	300,000	(250,000)	50,000	27,418	22,582
Cleaning, Repair, and Maintenance Services	2,500	-	2,500	2,300	200
Total Undist. Expend. - Care & Upkeep of Grounds	302,500	(250,000)	52,500	29,718	22,782
Undist. Expend. - Security					
Salaries	2,759,794	203,733	2,963,527	2,714,824	248,703
Purchased Professional and Technical Services	6,918,005	(161,200)	6,756,805	6,747,504	9,301
General Supplies	52,676	30,363	83,039	67,158	15,881
Other Objects	60,000	(19,000)	41,000	17,399	23,601
Total Undist. Expend. - Security	9,790,475	53,896	9,844,371	9,546,885	297,486
Undist. Expend. - Custodial Services					
Salaries	2,954,878	461,625	3,416,503	3,186,016	230,487
Salaries of Non-Instructional Aides	764,382	174,963	939,345	439,345	500,000
Cleaning, Repair and Maintenance Services	6,422,683	2,508,565	8,931,248	8,477,220	454,028
Rental of Land, Building & Other than Lease Purchases	6,296,550	(750,000)	5,546,550	5,355,095	191,455
Other Purchased Property Services	154,425	200,000	354,425	329,681	24,744
Insurance	2,347,000	68,000	2,415,000	2,412,079	2,921
Miscellaneous Purchased Services	65,000	(25,000)	40,000	26,888	13,112
General Supplies	134,390	(5,835)	128,555	102,398	26,157
Energy (Natural Gas)	2,750,000	(515,000)	2,235,000	2,000,308	234,692
Energy (Electricity)	5,200,000	350,000	5,550,000	5,101,948	448,052
Energy (Oil)	30,000	-	30,000	24,386	5,614
Total Undist. Expend. - Custodial Services	27,119,308	2,467,318	29,586,626	27,455,364	2,131,262
Total Undist. Expend. - Oper. & Maint. Of Plant	48,710,847	2,526	48,713,373	44,899,317	3,814,056

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	\$ 100,000	\$ 32,000	\$ 132,000	\$ 125,402	\$ 6,598
Sal. For Pup. Trans. (Bet. Home and School) - Regular	302,762	(746)	302,016	250,406	51,610
Sal. For Pup. Trans. (Other than Bet. Home and School)	419,691	(408)	419,283	301,141	118,142
Management Fees - ESC & CTSA Transportation Programs	40,305		40,305	23,908	16,397
Other Purchased Professional and Technical Services	13,800		13,800	5,250	8,550
Contract Services - (Between Home and School) - Vendors	5,490,000	(777,500)	4,712,500	4,537,907	174,593
Contract Services (Other than Between Home & School)-Vendors	338,617	(23,250)	315,367	144,461	170,906
Contr Serv (Spl. Ed. Students) - Vendors	9,535,000	471,500	10,006,500	9,645,260	361,240
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	605,000	29,000	634,000	609,011	24,989
Contr Serv. - Aid in Liou Payments - Nonpublic	450,840	(22,900)	427,940	310,474	117,466
Misc. Purchased Serv. - Transportation	32,000	6,000	38,000	35,139	2,861
Supplies and Materials	8,000	(1,234)	6,746	4,195	2,551
Transportation Supplies	80,000		80,000	77,755	2,245
Other Objects	400		400	-	400
Total Undist. Expend. - Student Transportation Serv.	17,416,415	(287,558)	17,128,857	16,070,309	1,058,548
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	146,279	(28,000)	118,279	102,673	15,606
Special Programs - Instruction - Employee Benefits					
Health Benefits	492,040	20,000	512,040	506,391	5,649
Community Services Programs/Operations - Employee Benefits					
Health Benefits	50,627	45,000	95,627	80,041	15,586
Attendance and Social Work Services - Employee Benefits					
Health Benefits	91,750	62,000	153,750	152,901	849
Health Services - Employee Benefits					
Health Benefits	313,126	(55,000)	258,126	245,062	13,064
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	448,531	170,000	618,531	563,769	54,762
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	3,342,459	(437,655)	2,904,804	2,902,581	2,223
Other Support Services - Guidance - Employee Benefits					
Health Benefits	129,634	80,000	209,634	201,069	8,565
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,510,069	218,000	1,728,069	1,705,749	22,320
Improvement of Instruction Services - Employee Benefits					
Health Benefits	1,144,355	(303,933)	840,422	684,552	155,870
Educational Media Services - School Library - Employee Benefits					
Health Benefits	176,407	(5,000)	171,407	168,344	3,063
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,394,487		1,394,487	1,096,296	298,191
Health Benefits	40,909		40,909	39,571	1,338
Support Services- General Administration - Employee Benefits					
Health Benefits	281,146	115,000	396,146	380,806	15,340
Support Services- School Administration - Employee Benefits					
Health Benefits		38,588	38,588	31,509	7,079
Support Services - Central Services - Employee Benefits					
Health Benefits	1,131,532	(85,000)	1,046,532	1,039,141	7,391
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	149,291	16,000	165,291	165,291	
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	1,152,028	289,000	1,441,028	1,400,193	40,835
Student Transportation Services - Employee Benefits					
Health Benefits	20,315	(5,000)	15,315	4,052	11,263
TOTAL ALLOCATED BENEFITS	12,014,985	134,000	12,148,985	11,470,991	677,994
UNALLOCATED BENEFITS					
Group Insurance	15,000		15,000	13,893	1,107
Social Security Contributions	6,167,206	(375,005)	5,792,201	5,432,311	359,890
Other Retirement Contributions - Regular	6,589,389	(796,500)	5,792,889	5,590,450	202,439
Other Retirement Contributions - ERIP	40,000	(40,000)			
Unemployment Compensation	2,500,000	(1,499,863)	1,000,137	1,000,000	137
Workmen's Compensation	789,346	145,000	934,346	749,866	184,480
Health Benefits	48,444,878	1,066,634	49,511,512	45,709,786	3,801,726
Other Employee Benefits	1,406,850	2,581,425	3,988,275	2,708,566	1,279,709
TOTAL UNALLOCATED BENEFITS	65,952,669	1,081,691	67,034,360	61,204,872	5,829,488
On Behalf TPAF Pension Contributions (Non-Budgeted)				7,867,867	(7,867,867)
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				12,900,343	(12,900,343)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				13,239,157	(13,239,157)
TOTAL ON-BEHALF CONTRIBUTIONS				34,007,367	(34,007,367)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	77,967,654	1,215,691	79,183,345	106,683,230	(27,499,885)
TOTAL UNDISTRIBUTED EXPENDITURES	272,696,784	2,631,082	275,327,866	286,599,096	(11,271,230)
TOTAL CURRENT EXPENDITURES	457,581,614	(121,713)	457,459,901	449,973,630	7,486,271

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Grades 1-5	\$ 32,000		\$ 32,000	\$ 22,989	\$ 9,011
Grades 6-8	39,800		39,800	35,955	3,845
Grades 9-12	282,593	\$ (14,236)	268,357	69,496	198,861
At-Risk Programs	3,000		3,000		3,000
School-Sponsored and Other Instructional Program	25,000		25,000	18,988	6,012
Undist. Expend. - Support Serv. - Students - Related & Extraordinary	90,000	(60,000)	30,000	6,063	23,937
Undistributed Expenditures - Technology	782,514	48,628	831,142	666,233	164,909
Undistributed Expenditures - Operation of Plant Services	185,000	110,395	295,395	167,673	127,722
Undistributed Expenditures - Security Equipment	-	41,590	41,590	29,600	11,990
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	41,590	(41,590)	-	-	-
Total Equipment	1,481,497	84,787	1,566,284	1,016,997	549,287
Facilities Acquisition and Construction Services					
Other Purchased Prof. & Tech. Serv.	175,000		175,000	101,911	73,089
Construction Services	3,857,810	-	3,857,810	1,257,540	2,600,270
Total Facilities Acquisition and Construction Services	4,032,810	-	4,032,810	1,359,451	2,673,359
TOTAL CAPITAL OUTLAY	5,514,307	84,787	5,599,094	2,376,448	3,222,646
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	157,080		157,080	87,545	69,535
General Supplies	17,333	-	17,333	13,669	3,664
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	174,413	-	174,413	101,214	73,199
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	40,740	-	40,740	33,660	7,080
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	40,740	-	40,740	33,660	7,080
Total Accred. Even./Adult H.S./Post-Grad.	215,153	-	215,153	134,874	80,379
Adult Education-Local-Instruction					
Salaries of Teachers	552,438	(31,214)	521,224	373,463	147,761
Other Salaries for Instruction	5,184		5,184		5,184
General Supplies	20,000	-	20,000	17,841	2,159
Total Adult Education-Local-Instruction	577,622	(31,214)	546,408	391,304	155,104
Adult Education-Local -Support Serv.					
Salaries	325,171	31,214	356,385	316,285	40,100
Personal Services - Employee Benefits	110,042		110,042	53,588	56,454
Other Purchased Services (400-500 series)	8,148		8,148	3,125	5,023
Other Objects	1,494		1,494	-	1,494
Total Adult Education-Local -Support Serv.	444,855	31,214	476,069	372,998	103,071
Total Adult Education-Local	1,022,477	-	1,022,477	764,302	258,175
GED Test Centers					
Salaries	8,784		8,784	2,784	6,000
Supplies and Materials	31,216	-	31,216	15,453	15,763
Total GED Testing Centers	40,000	-	40,000	18,237	21,763
TOTAL SPECIAL SCHOOLS	1,277,630	-	1,277,630	917,413	360,217
Transfer of Funds to Charter Schools	30,398,799	461,842	30,860,641	30,846,854	13,787
TOTAL EXPENDITURES	494,772,350	424,916	495,197,266	484,114,345	11,082,921
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(46,892,312)	(334,640)	(47,226,952)	824,878	48,051,830
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	249,019,659	2,708,694	251,728,353	226,165,677	(25,562,676)
Contr. to School Based Budgets - Spec. Rev. Fund	6,550,025	-	6,550,025	5,875,548	(674,477)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,602,962)		(2,602,962)	(2,602,962)	
Contribution to School Based Budgets	(249,019,659)	(2,708,694)	(251,728,353)	(226,165,677)	25,562,676
Total Other Financing Sources:	3,947,063	-	3,947,063	3,272,586	(674,477)

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (42,945,249)	\$ (334,640)	\$ (43,279,889)	\$ 4,097,464	\$ 47,377,353
Fund Balance, July 1, 2013	69,987,244	-	69,987,244	69,987,244	-
Fund Balance, June 30, 2014	\$ 27,041,995	\$ (334,640)	\$ 26,707,355	\$ 74,084,708	\$ 47,377,353
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 8,000,000	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				6,490,858	
Emergency Reserve				1,000,000	
Excess Surplus				2,168,294	
Excess Surplus - Designated for Subsequent Year's Expenditures				6,013,102	
Assigned Fund Balance:					
Year End Encumbrances				1,129,617	
Designated for Subsequent Year's Expenditures				40,284,512	
Unassigned Fund Balance					
				8,998,325	
				74,084,708	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 39,449,440		
Extraordinary Aid			2,337,601		
					(41,787,041)
Fund Balance per Governmental Funds (GAAP)				\$ 32,297,667	

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET		BUDGET ADJUSTMENTS		FINAL BUDGET		ACTUAL	
	Operating	Total	Operating	Total	Operating	Total	Operating	Total
Local Sources:								
Local Tax Levy	100,000		100,000		100,000		100,000	
Tuition	2,000,000		2,000,000		2,000,000		2,000,000	
Sale of Property	40,000		40,000		40,000		40,000	
GED Testing Center Fees	625,000		625,000		625,000		625,000	
Other Restricted Miscellaneous Revenues	2,931,354		2,931,354		2,931,354		2,931,354	
Total - Local Sources	4,652,310		4,652,310		4,652,310		4,652,310	
State Sources:								
Categorical Special Education Aid	15,680,979		15,680,979		15,680,979		15,680,979	
Elementary Aid	2,339,869		2,339,869		2,339,869		2,337,601	
Categorical Security Aid	11,460,079		11,460,079		11,460,079		11,460,079	
Equization Aid	369,020,610		369,020,610		369,020,610		369,020,610	
Categorical Aid	3,126,191		3,126,191		3,126,191		3,126,191	
Non-Building Aid	15,248		15,248		15,248		15,248	
Metropolitan Transportation Reimbursement	61,637		61,637		61,637		61,637	
Metropolitan Audit Reimbursement	285,062		285,062		285,062		285,062	
Governmental Employee Interchange Act	116,994		116,994		116,994		116,994	
On-Behalf TPAF Pension Contributions (Non-Budgeted)	7,867,867		7,867,867		7,867,867		7,867,867	
On-Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)	12,900,343		12,900,343		12,900,343		12,900,343	
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	13,239,157		13,239,157		13,239,157		13,239,157	
Total - State Sources	401,827,728		401,827,728		401,827,728		436,111,768	
Federal Sources:								
Special Education Medicaid Incentive Program	1,400,000		1,400,000		1,400,000		1,400,000	
Total - Federal Sources	1,400,000		1,400,000		1,400,000		1,400,000	
Total Revenues	447,880,038		447,880,038		447,880,038		447,880,038	
EXPENDITURES:								
Current Expenses:								
Regular Programs - Instruction	3,634,040		3,634,040		3,634,040		3,634,040	
Grades 1-5 - Salaries of Teachers	2,325,700		2,325,700		2,325,700		2,325,700	
Grades 6-8 - Salaries of Teachers	1,494,542		1,494,542		1,494,542		1,494,542	
Grades 9-12 - Salaries of Teachers	900,000		900,000		900,000		900,000	
Salaries of Teachers	6,354,282		6,354,282		6,354,282		6,354,282	
Regular Programs - Undistributed Instruction	129,966		129,966		129,966		129,966	
Other Salaries for Instruction	4,429,350		4,429,350		4,429,350		4,429,350	
Purchased Professional-Educational Services	100,000		100,000		100,000		100,000	
Regular Programs - Home Instruction	1,494,542		1,494,542		1,494,542		1,494,542	
Grades 9-12 - Salaries of Teachers	2,325,700		2,325,700		2,325,700		2,325,700	
Grades 6-8 - Salaries of Teachers	1,494,542		1,494,542		1,494,542		1,494,542	
Grades 1-5 - Salaries of Teachers	39,466,657		39,466,657		39,466,657		39,466,657	
Kindergarten - Salaries of Teachers	6,503,538		6,503,538		6,503,538		6,503,538	
Current Expenses - Instruction	65,000,000		65,000,000		65,000,000		65,000,000	
Regular Programs - Instruction	1,854,995		1,854,995		1,854,995		1,854,995	
Purchased Technical Services	632,815		632,815		632,815		632,815	
Other Purchased Services (400-500 series)	1,580,400		1,580,400		1,580,400		1,580,400	
Textbooks	33,500		33,500		33,500		33,500	
Other Objects	32,088		32,088		32,088		32,088	
TOTAL REGULAR PROGRAMS - INSTRUCTION	13,099,146		13,099,146		13,099,146		13,099,146	
Capital Expenditures:								
Capital Expenditures	42,427,855		42,427,855		42,427,855		42,427,855	
Total Expenditures	107,507,883		107,507,883		107,507,883		107,507,883	
Surplus	340,672,155		340,672,155		340,672,155		340,672,155	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Total General Fund	Blended Resource Fund 15	Operating Fund 11 - 13	Total General Fund	Blended Resource Fund 15	Operating Fund 11 - 13	Total General Fund	Blended Resource Fund 15	Operating Fund 11 - 13	Total General Fund	Blended Resource Fund 15
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers		\$ 617,627	\$	\$ 441,612	\$ 441,612	\$	\$ 1,059,239	\$ 1,059,239	\$	\$ 1,035,676	\$ 1,035,676	
Other Salaries for Instruction		382,017		370,025	370,025		752,042	752,042		690,251	690,251	
Purchased Professional-Educational Services		12,400		(5,400)	(5,400)		7,000	7,000		7,000	7,000	
General Supplies		28,030		10,000	10,000		38,030	38,030		23,221	23,221	
Textbooks		4,050					4,050	4,050		1,964	1,964	
Total Cognitive - Mild		1,044,124		816,237	816,237		1,860,361	1,860,361		1,738,112	1,738,112	
Cognitive - Moderate												
Salaries of Teachers		545,724		(12,002)	(12,002)		533,722	533,722		482,634	482,634	
Other Salaries for Instruction		385,539		(131,888)	(131,888)		253,651	253,651		184,373	184,373	
General Supplies		9,275		2,700	2,700		11,975	11,975		6,573	6,573	
Textbooks		2,725					2,725	2,725		271	271	
Total Cognitive - Moderate		943,273		(141,190)	(141,190)		802,083	802,083		673,851	673,851	
Learning and/or Language Disabilities:												
Salaries of Teachers	\$ 108,170	2,835,072		\$ (83,000)	550,661		\$ 25,170	3,468,733		\$ 22,081	3,105,168	
Other Salaries for Instruction		2,704,259		211,544	211,544		2,915,803	2,915,803		2,438,926	2,438,926	
Purchased Professional-Educational Services		500					500	500				
Other Purchased Services (400-500 series)		49		(1,149)	(1,149)		49	49		48	48	
General Supplies		66,038		2,138	2,138		64,900	64,900		44,111	44,111	
Textbooks		15,709		2,000	2,000		15,887	15,887		6,678	6,678	
Other Objects		585					385	385		88	88	
Total Learning and/or Language Disabilities	108,170	5,205,272		(83,000)	762,994		25,170	6,866,266		22,081	5,615,019	
Visual Impairments:												
General Supplies	1,000	1,100		(1,000)	(1,000)			100			100	
Total Visual Impairments	1,000	1,100		(1,000)	(1,000)			100			100	
Auditory Impairments:												
Salaries of Teachers	129,856	107,422		(10,000)	(50,000)		119,856	57,422		117,144	48,296	
Other Salaries for Instruction	2,100	2,100		(1,380)	(1,380)		720	720		720	720	
Purchased Professional-Educational Services	32,000	32,000		(17,298)	(17,298)		14,702	14,702		14,102	14,102	
General Supplies	163,956	107,422		(50,000)	(78,678)		135,278	57,422		131,966	48,296	
Total Auditory Impairments												
Behavioral Disabilities:												
Salaries of Teachers		841,841		159,835	177,942		18,087	1,001,696		14,300	802,704	
Other Salaries for Instruction		594,459		298,228	298,228		892,687	892,687		747,667	747,667	
Purchased Professional-Educational Services		1,500		(1,500)	(1,500)							
General Supplies	8,000	15,208		(946)	(946)		8,000	14,222		7,369	15,292	
Textbooks		5,200		(400)	(400)		4,800	4,800		1,425	1,425	
Other Objects		100		(100)	(100)							
Total Behavioral Disabilities	8,000	1,455,308		18,087	473,184		26,087	1,924,405		21,669	1,559,719	
Multiple Disabilities:												
Salaries of Teachers		955,275		(79,656)	(79,656)		675,619	675,619		635,317	635,317	
Other Salaries for Instruction		381,996		(4,204)	(4,204)		377,732	377,732		327,673	327,673	
General Supplies		35,680		425	425		36,105	36,105		26,308	26,308	
Textbooks		22,200					22,200	22,200		15,886	15,886	
Total Multiple Disabilities		1,395,151		(83,435)	(83,435)		1,311,656	1,311,656		1,205,184	1,205,184	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Resource Room/Resource Center:												
Salaries of Teachers	18,387,325	416,730	18,804,055	(9,085)	(9,085)	18,794,970			18,794,970			18,794,970
Other Salaries for Instruction	416,730	6,000	422,730			422,730			422,730			422,730
Purchased Professional-Educational Services	6,000	84	6,084			6,084			6,084			6,084
Other Purchased Services (400-500 series)	84	84,849	85,689			85,689			85,689			85,689
General Supplies	84,849	23,100	107,949			107,949			107,949			107,949
Textbooks	23,100	480	23,580			23,580			23,580			23,580
Other Objects	480	18,318,768	18,319,248			18,319,248			18,319,248			18,319,248
Total Resource Room/Resource Center												
Autism:												
Salaries of Teachers	1,282,209	893,304	2,175,513			2,175,513			2,175,513			2,175,513
Other Salaries for Instruction	893,304	42,000	935,304			935,304			935,304			935,304
Purchased Technical Services	42,000	17,052	59,052			59,052			59,052			59,052
General Supplies	35,000	5,500	40,500			40,500			40,500			40,500
Textbooks	5,500	2,275,065	2,280,565			2,280,565			2,280,565			2,280,565
Total Autism												
Preschool Disabilities - Full-Time:												
Salaries of Teachers	694,802	694,862	1,389,664			1,389,664			1,389,664			1,389,664
Other Salaries for Instruction	694,862	694,862	1,389,724			1,389,724			1,389,724			1,389,724
Other Purchased Services	1,393,594	1,393,594	2,787,188			2,787,188			2,787,188			2,787,188
General Supplies	1,721,720	31,885,483	33,607,203			33,607,203			33,607,203			33,607,203
Total Preschool Disabilities - Full-Time												
TOTAL SPECIAL EDUCATION - INSTRUCTION												
Bilingual Education - Instruction												
Salaries of Teachers	17,060	16,012,117	16,029,177			16,029,177			16,029,177			16,029,177
Other Salaries for Instruction	478,121	478,121	956,242			956,242			956,242			956,242
Purchased Professional-Educational Services	7,000	7,000	14,000			14,000			14,000			14,000
Other Purchased Services (400-500 series)	8,159	8,159	16,318			16,318			16,318			16,318
General Supplies	25,000	252,192	277,192			277,192			277,192			277,192
Travel	25,000	37,550	62,550			62,550			62,550			62,550
Textbooks	1,945	1,945	3,890			3,890			3,890			3,890
Other Objects	1,945	1,945	3,890			3,890			3,890			3,890
Total Bilingual Education - Instruction												
School-Spon. Curricular Activities - Inst.												
Salaries	188,150	188,150	376,300			376,300			376,300			376,300
Purchased Services (300-500 series)	2,180	2,180	4,360			4,360			4,360			4,360
Supplies and Materials	16,300	16,300	32,600			32,600			32,600			32,600
Other Objects	365	365	730			730			730			730
Total School-Spon. Curricular Activities - Inst.												
School-Spon. Curricular Activities - Inst.												
Salaries	804,119	804,119	1,608,238			1,608,238			1,608,238			1,608,238
Purchased Services (300-500 series)	184,055	184,055	368,110			368,110			368,110			368,110
Supplies and Materials	189,200	189,200	378,400			378,400			378,400			378,400
Other Objects	33,500	33,500	67,000			67,000			67,000			67,000
Total School-Spon. Curricular Activities - Inst.												
TOTAL SPECIAL EDUCATION - INSTRUCTION												

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total
Before/After School Programs - Instruction																
Salaries of Teachers	902,475	447,732	1,350,207	\$ 27,897	\$ (23,825)	\$ 4,072	\$ 930,372	\$ 423,907	\$ 524,850	\$ 1,354,279	\$ 184,902	\$ 509,252				
Other Salaries for Instructors	8,736	78,372	87,108	1,899	524	2,423	10,635	78,896	10,635	89,531	43,715	54,350				
Supplies and Materials	155,384	11,250	166,734	(11,769)		(11,769)	43,624	31,230	6,587	49,811	6,013	12,560				
Total Before/After School Programs - Instruction	1,066,595	537,454	1,604,049	(81,964)	(23,301)	(106,265)	984,631	574,153	342,032	1,498,784	234,630	576,662				
Before/After School Programs - Support Svcs																
Salaries	253,320	13,841	267,161	6,120	9,840	15,960	259,640	23,681	171,413	283,321	9,910	181,233				
Total Before/After School Programs - Support Svcs	253,320	13,841	267,161	6,120	9,840	15,960	259,640	23,681	171,413	283,321	9,910	181,233				
Summer School - Instruction																
Salaries of Teachers	652,910	42,320	695,430	(16,617)	(2,540)	(19,177)	656,399	39,960	885,367	676,253	31,942	518,349				
Other Salaries for Instructors	277,680	48,600	326,280	(14,640)	(5,186)	(19,826)	263,040	45,414	308,454	308,454	44,233	302,376				
Purchased Professional & Tech Services	50,000		50,000				50,000		50,000			50,000				
Other Purchased Services (400-500 series)	12,000	2,300	14,300	(134)	-	(134)	12,000	2,300	12,000	12,000	20	50				
General Supplies	24,000		24,000	(134)	-	(134)	23,946	2,300	26,246	26,246	6,223	3,151				
Total Summer School - Instruction	1,016,670	93,420	1,110,090	(31,391)	(5,746)	(37,137)	983,279	87,674	1,072,953	1,072,953	4,200	879,111				
Summer School - Support Svcs																
Salaries	80,563	13,000	93,563	(6,171)	(2,288)	(8,459)	74,394	19,712	83,106	36,639	7,496	44,135				
Total Summer School - Support Svcs	80,563	13,000	93,563	(6,171)	(2,288)	(8,459)	74,394	19,712	83,106	36,639	7,496	44,135				
Total Summer School	1,097,233	106,420	1,203,653	(37,562)	(8,034)	(45,596)	1,059,673	98,386	1,158,059	1,158,059	83,821	973,246				
Alternative Education Program - Instruction																
Salaries of Teachers	3,357,392	3,357,392	6,714,784	(348,055)	(48,055)	(396,110)	6,090,624	3,009,237	8,940,861	3,009,237	2,972,305	2,972,305				
Other Salaries for Instruction	260,227	260,227	520,454	(184,113)	(48,055)	(232,168)	282,291	444,340	726,631	444,340	444,114	444,114				
Purchased Professional & Tech Services	4,850	4,850	9,700	498,050		498,050	502,900	502,900	502,900	502,900	500,000	500,000				
Other Purchased Services (400-500 series)	2,850	2,850	5,700				2,850	2,850	2,850	2,850						
General Supplies	27,644	27,644	55,288	817	(1,000)	(183)	28,461	28,461	28,461	28,461	3,701	24,917				
Textbooks	11,930	11,930	23,860	(1,000)		(1,000)	10,930	10,930	10,930	10,930	3,701	3,701				
Other Objects	4,200	4,200	8,400				4,200	4,200	4,200	4,200	1,907	1,907				
Total Alternative Education Program - Instruction	3,689,093	3,689,093	7,378,249	(353,923)	(49,055)	(402,978)	6,090,624	3,009,237	8,940,861	3,009,237	3,947,144	3,947,144				
Alternative Education Program - Support Svcs																
Salaries	1,157,586	1,157,586	2,315,172	(425)	(425)	(850)	2,274,927	1,383,040	2,274,927	1,383,040	1,326,816	1,326,816				
Purchased Professional & Tech Services	2,900	2,900	5,800	(425)		(425)	2,475	2,475	2,475	2,475	325	325				
Purchased Services (400-500 series)	1,590	1,590	3,180	758		758	19,408	19,408	19,408	19,408	808	11,947				
Supplies and Materials	18,650	18,650	37,300				1,300	1,300	1,300	1,300	1,339,896	1,339,896				
Other Objects	1,300	1,300	2,600				4,009,813	4,009,813	4,009,813	4,009,813	5,412,831	5,412,831				
Total Alternative Education Program - Support Svcs	1,182,026	1,182,026	2,364,052	(227,787)	(425)	(652,202)	1,933,840	1,409,813	1,933,840	1,409,813	5,287,040	5,287,040				
Total Alternative Education Program	4,871,119	4,871,119	9,742,301	(581,710)	(900)	(1,055,180)	8,024,484	4,419,050	10,964,701	4,419,050	9,174,184	9,174,184				
Other Supplemental / At Risk Programs - Instruction																
Salaries of Teachers	5,448,027	5,448,027	10,896,054	(4,479,125)	(4,479,125)	(8,958,250)	6,000,000	968,902	6,968,902	6,000,000	309,449	309,449				
Other Purchased Services (400-500 series)	1,000	1,000	2,000				1,000	1,000	1,000	1,000	3,538	3,538				
General Supplies	4,000	4,000	8,000				4,000	4,000	4,000	4,000	5,938	5,938				
Total Other Supplemental at Risk Programs - Instruction	10,452,054	10,452,054	20,904,104	(4,479,125)	(4,479,125)	(8,967,250)	16,411,000	973,902	16,411,000	973,902	8,539	8,539				
Other Supplemental at Risk Programs - Support Svcs																
Salaries	1,915,402	1,915,402	3,830,804	(1,584,250)	(1,584,250)	(3,168,600)	331,146	331,146	331,146	331,146	245,030	245,030				
Purchased Professional & Tech Services	4,300	4,300	8,600	(2,900)		(2,900)	1,400	1,400	1,400	1,400	5,435	5,435				
Purchased Services (400-500 series)	380	380	760	5,600		5,600	5,980	5,980	5,980	5,980	2,960	2,960				
Supplies and Materials	5,010	5,010	10,020	1,115		1,115	6,125	6,125	6,125	6,125	192	192				
Other Objects	130	130	260	85		85	215	215	215	215	152	152				
Total Other Supplemental at Risk Programs - Support Svcs	1,925,222	1,925,222	3,850,444	(1,580,550)	(1,580,550)	(3,161,100)	344,866	344,866	344,866	344,866	253,637	253,637				
Total Other Supplemental / At Risk Programs	2,378,249	2,378,249	4,756,493	(6,059,675)	(6,059,675)	(12,119,350)	1,318,768	1,318,768	1,318,768	1,318,768	857,074	857,074				

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Bleaded Resource Fund 15	Total General Fund	Operating Fund 11-13	Bleaded Resource Fund 15	Total General Fund	Operating Fund 11-13	Bleaded Resource Fund 15	Total General Fund	Operating Fund 11-13	Bleaded Resource Fund 15	Total General Fund
Community Services Programs/Operations												
Salaries	\$ 175,517	\$ 175,517	\$ 213,112	\$ 213,112	\$ 213,112	\$ 213,112	\$ 388,629	\$ 164,137,190	\$ 401,746,309	\$ 378,061	\$ 146,568,389	\$ 524,629
Purchased Services (340-500 series)	856,150	856,150	(114,550)	(114,550)	(114,550)	(114,550)	741,620	-	741,620	727,834	-	727,834
Supplies and Materials	6,000	6,000	-	-	-	-	6,000	-	6,000	2,448	-	2,448
Other Objects	1,000	1,000	-	-	-	-	1,000	-	1,000	-	-	-
Total Community Services Programs/Operations	1,038,667	1,038,667	98,562	98,562	98,562	98,562	1,137,249	164,137,190	1,301,489	1,108,333	146,568,389	1,254,901
Total Instruction	18,283,943	184,884,830	1,038,667	(899,098)	(2,752,795)	(2,752,795)	17,974,845	164,137,190	40,932,442	16,806,145	146,568,389	167,374,524
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	200,000	200,000	76,650	76,650	76,650	76,650	276,650	-	276,650	230,738	-	230,738
Tuition to Other LEAs Within the State - Special	1,200,000	1,200,000	1,435,148	1,435,148	1,435,148	1,435,148	1,435,148	-	1,435,148	1,408,456	-	1,408,456
Tuition to County Voc. School Dist. - Regular	19,488,934	19,488,934	(4)	(4)	(4)	(4)	19,488,930	-	19,488,930	19,488,732	-	19,488,732
Tuition to County Voc. School Dist. - Special	1,306,992	1,306,992	26,940	26,940	26,940	26,940	1,333,932	-	1,333,932	1,258,610	-	1,258,610
Tuition to CSSD & Regional Day Schools	4,170,976	4,170,976	3,071,649	3,071,649	3,071,649	3,071,649	4,170,976	-	4,170,976	4,078,726	-	4,078,726
Tuition to Private Schools for the Disabled - Within State	9,723,036	9,723,036	(71,896)	(71,896)	(71,896)	(71,896)	12,794,685	-	12,794,685	12,114,056	-	12,114,056
Tuition to Private Schools for the Disabled & Other LEA - Sp. O/S St	300,083	300,083	(90,100)	(90,100)	(90,100)	(90,100)	228,187	-	228,187	228,187	-	228,187
Tuition - State Facilities	1,203,934	1,203,934	3,248,387	3,248,387	3,248,387	3,248,387	1,203,934	-	1,203,934	1,203,934	-	1,203,934
Total Undistributed Expenditures - Instruction:	37,684,055	37,684,055	3,248,387	3,248,387	3,248,387	3,248,387	40,932,442	-	40,932,442	40,011,439	-	40,011,439
Udistr. Expend. - Attnat. & Social Work												
Salaries	125,344	614,775	371,524	371,524	371,524	371,524	496,868	899,945	1,396,813	754,025	754,025	1,241,881
Salaries of Family Liaisons and Cons. Parent Inv. Specialists	271,657	546,829	818,486	(63,102)	15,043	(48,119)	208,505	561,872	770,377	435,208	435,208	643,713
Salaries of Community/School Chairmen	49,931	152,586	197,487	63,589	63,589	63,589	108,510	7,000	261,076	77,223	77,223	169,295
Other Purchased Services (400-500 series)	10,000	7,000	10,000	10,000	10,000	10,000	10,000	5,550	10,000	4,500	4,500	4,500
Supplies and Materials	457,942	1,326,710	1,784,652	(2,270)	300,213	669,894	3,730	5,550	9,288	2,893	2,893	6,238
Total Udistr. Expend. - Attnat. & Social Work	457,942	1,326,710	1,784,652	(2,270)	300,213	669,894	827,623	5,550	2,451,546	2,893	1,273,549	2,056,213
Udistr. Expend. - Health Services												
Salaries	1,181,891	3,574,892	4,756,783	(159,890)	224,889	64,999	1,022,001	3,799,781	4,821,782	3,392,263	3,392,263	4,382,437
Purchased Professional and Technical Services	230,429	230,429	(100,900)	(100,900)	(100,900)	(100,900)	130,429	130,429	113,270	113,270	113,270	54,179
Other Purchased Services (400-500 series)	67,335	67,335	-	-	-	-	67,335	-	54,179	54,179	-	54,179
Supplies and Materials	288,701	10,820	299,521	(89,396)	(89,396)	(89,396)	199,105	10,820	209,925	6,333	6,333	198,103
Other Objects	144	144	-	-	-	-	144	-	144	-	-	-
Total Udistr. Expend. - Health Services	1,768,256	3,883,526	5,256,212	(249,486)	224,889	(24,397)	1,418,870	3,810,745	5,228,615	3,508,096	3,508,096	4,747,989
Udistr. Expend. - Speech, OT, PT and Related Services												
Salaries	3,158,516	3,158,516	(270,566)	(270,566)	(270,566)	(270,566)	2,887,950	2,887,950	2,818,451	2,818,451	2,818,451	2,818,451
Purchased Professional - Educational Services	870,000	870,000	(32,531)	(32,531)	(32,531)	(32,531)	837,469	837,469	765,482	765,482	765,482	765,482
General Supplies	18,800	18,800	(8,292)	(8,292)	(8,292)	(8,292)	10,508	-	8,441	8,441	-	8,441
Total Udistr. Expend. - Speech, OT, PT and Related Services	4,047,316	4,047,316	(311,389)	(311,389)	(311,389)	(311,389)	3,725,927	-	3,725,927	3,592,374	-	3,592,374
Udistr. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	7,410,335	7,410,335	(1,156,396)	(1,156,396)	(1,156,396)	(1,156,396)	6,253,939	6,253,939	6,253,939	6,253,939	6,253,939	6,253,939
Purchased Professional - Educational Services	804,000	804,000	240,000	240,000	240,000	240,000	1,044,000	-	1,044,000	653,349	-	653,349
Total Udistr. Expend. - Other Supp. Serv. Students - Extra Serv.	8,214,335	8,214,335	(916,396)	(916,396)	(916,396)	(916,396)	7,297,939	-	7,297,939	6,907,288	-	6,907,288
Udistr. Expend. - Guidance												
Salaries	339,926	6,163,451	141,807	141,807	372,518	514,325	481,733	6,535,969	7,017,702	3,888,334	3,888,334	6,345,267
Salaries of Other Professional Staff	299,278	318,770	618,048	69,204	(76,785)	618,048	388,482	291,945	660,467	599,772	235,592	599,772
Salaries of Secretarial and Clerical Assistants	284,676	1,500	(8,968)	(8,968)	(8,968)	(8,968)	276,608	800	276,608	276,571	695	276,571
Other Purchased Professional - Educational Services	283,200	283,200	(27,052)	(27,052)	(27,052)	(27,052)	256,148	256,148	256,148	158,015	158,015	158,015
Other Purchased Prof. and Tech. Services	59,635	59,635	-	-	-	-	59,635	-	59,635	49,838	-	49,838
Supplies and Materials	49,000	30,585	89,585	14,000	(510)	34,490	74,000	30,075	104,075	19,237	19,237	67,885
Total Udistr. Expend. - Guidance	1,324,715	6,514,206	7,840,021	152,891	344,223	(518,414)	8,376,435	6,838,829	8,376,435	6,144,058	6,144,058	7,496,042

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	
Undist. Expend. - Child Study Teams	\$ 9,710,333		\$ 9,710,333	\$ (949,822)	\$ 8,760,511	\$ 5,167	\$ 8,765,678	\$ (949,822)	\$ 8,760,511	\$ 5,167	\$ 8,765,678	\$ (949,822)	\$ 8,760,511	\$ 5,167	\$ 8,765,678	
Salaries of Other Professional Staff	328,852		328,852	1,234	329,686		329,686	1,234	329,686		329,686	1,234	329,686		329,686	
Salaries of Secretarial and Clerical Assistants	75,400		75,400	4,141	79,541		79,541	4,141	79,541		79,541	4,141	79,541		79,541	
Other Salaries	58,500		58,500	(50,139)	8,361		8,361	(50,139)	8,361		8,361	(50,139)	8,361		8,361	
Mix. Purchase Serv. (400-500 series other than Residential Costs)	67,000		67,000	(6,745)	60,255		60,255	(6,745)	60,255		60,255	(6,745)	60,255		60,255	
Supplies and Materials	2,500		2,500	(2,457)	43		43	(2,457)	43		43	(2,457)	43		43	
Other Objects	10,291,735		10,291,735	(939,351)	9,352,384		9,352,384	(939,351)	9,352,384		9,352,384	(939,351)	9,352,384		9,352,384	
Total Undist. Expend. - Child Study Teams	10,291,735		10,291,735	(949,822)	9,341,913	5,167	9,347,080	(949,822)	9,341,913	5,167	9,347,080	(949,822)	9,341,913	5,167	9,347,080	
Undist. Expend. - Improvement of Inst. Serv.	3,539,406	\$ 1,966,488	\$ 5,505,894	(296,615)	3,242,879		3,242,879	(296,615)	3,242,879		3,242,879	(296,615)	3,242,879		3,242,879	
Salaries of Supervisor of Instruction	1,306,282		1,306,282	(3,034)	1,282,248		1,282,248	(3,034)	1,282,248		1,282,248	(3,034)	1,282,248		1,282,248	
Salaries of Other Professional Staff	1,291,943		1,291,943	89,938	1,381,881		1,381,881	89,938	1,381,881		1,381,881	89,938	1,381,881		1,381,881	
Salaries of Secretarial and Clerical Assist.	260,994		260,994	(174,638)	86,356		86,356	(174,638)	86,356		86,356	(174,638)	86,356		86,356	
Other Salaries	125,795		125,795	(25,548)	100,247		100,247	(25,548)	100,247		100,247	(25,548)	100,247		100,247	
Sal of Facilitators, Math & Literacy Coaches	2,300,385		2,300,385	(324,598)	1,975,787		1,975,787	(324,598)	1,975,787		1,975,787	(324,598)	1,975,787		1,975,787	
Purchased Prof. Educational Services	895,000		895,000	(845,000)	50,000		50,000	(845,000)	50,000		50,000	(845,000)	50,000		50,000	
Other Purch Prof. and Tech. Services	1,130,436		1,130,436	(205,243)	925,193		925,193	(205,243)	925,193		925,193	(205,243)	925,193		925,193	
Other Purch Services (400-500)	97,844		97,844	(900)	96,944		96,944	(900)	96,944		96,944	(900)	96,944		96,944	
Supplies and Materials	2,989		2,989	(900)	2,089		2,089	(900)	2,089		2,089	(900)	2,089		2,089	
Other Objects	1,181,879		1,181,879	(1,863,245)	(681,366)		(681,366)	(1,863,245)	(681,366)		(681,366)	(1,863,245)	(681,366)		(681,366)	
Total Undist. Expend. - Improvement of Inst. Serv.	11,181,879	2,989	11,184,868	(1,171,372)	10,013,496	5,167	10,018,663	(1,171,372)	10,013,496	5,167	10,018,663	(1,171,372)	10,013,496	5,167	10,018,663	
Undist. Expend. - Edu. Media Serv./Sch. Library	922,866	2,663,923	3,586,789	(51,718)	3,535,071		3,535,071	(51,718)	3,535,071		3,535,071	(51,718)	3,535,071		3,535,071	
Salaries	5,500		5,500	8,561	14,061		14,061	8,561	14,061		14,061	8,561	14,061		14,061	
Purchased Professional and Technical Services	116,630		116,630	(117,430)	(800)		(800)	(117,430)	(800)		(800)	(117,430)	(800)		(800)	
Other Purchased Services (400-500 series)	35,804		35,804	(22,535)	13,269		13,269	(22,535)	13,269		13,269	(22,535)	13,269		13,269	
Supplies and Materials	1,680,800		1,680,800	(182)	1,680,618		1,680,618	(182)	1,680,618		1,680,618	(182)	1,680,618		1,680,618	
Other Objects	176,682		176,682	(51,900)	124,782		124,782	(51,900)	124,782		124,782	(51,900)	124,782		124,782	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,848,882	2,663,923	4,512,805	(80,833)	4,431,972		4,431,972	(80,833)	4,431,972		4,431,972	(80,833)	4,431,972		4,431,972	
Undist. Expend. - Instructional Staff Training Serv.	1,657,571		1,657,571	(1,370,402)	287,169		287,169	(1,370,402)	287,169		287,169	(1,370,402)	287,169		287,169	
Salaries	423,137		423,137	2,168	425,305		425,305	2,168	425,305		425,305	2,168	425,305		425,305	
Salaries of Attorneys	975,000		975,000	(1,153,443)	(178,443)		(178,443)	(1,153,443)	(178,443)		(178,443)	(1,153,443)	(178,443)		(178,443)	
Legal Services	150,000		150,000	(899,125)	(749,125)		(749,125)	(899,125)	(749,125)		(749,125)	(899,125)	(749,125)		(749,125)	
Audit Fees	75,000		75,000	(231,693)	(156,693)		(156,693)	(231,693)	(156,693)		(156,693)	(231,693)	(156,693)		(156,693)	
Arbitrated/Engineering Services	1,458,400		1,458,400	(48,293)	1,410,107		1,410,107	(48,293)	1,410,107		1,410,107	(48,293)	1,410,107		1,410,107	
Purchased Professional Services	495,000		495,000	(8,046)	486,954		486,954	(8,046)	486,954		486,954	(8,046)	486,954		486,954	
Purchased Technical Services	577,000		577,000	(89,750)	487,250		487,250	(89,750)	487,250		487,250	(89,750)	487,250		487,250	
Communications/Telephone	80,750		80,750	(110,209)	(29,459)		(29,459)	(110,209)	(29,459)		(29,459)	(110,209)	(29,459)		(29,459)	
BOE Other Purchased Services	1,018,000		1,018,000	(63,836)	954,164		954,164	(63,836)	954,164		954,164	(63,836)	954,164		954,164	
BOE Other Purchased Services (400-500 series)	110,209		110,209	(8,000)	102,209		102,209	(8,000)	102,209		102,209	(8,000)	102,209		102,209	
Supplies and Materials	15,000		15,000	(6,836)	8,164		8,164	(6,836)	8,164		8,164	(6,836)	8,164		8,164	
BOE In-House Training/Media Supplies	240,000		240,000	(34,277)	205,723		205,723	(34,277)	205,723		205,723	(34,277)	205,723		205,723	
Judgments Against The School District	27,800		27,800	(8,000)	19,800		19,800	(8,000)	19,800		19,800	(8,000)	19,800		19,800	
Refundations Expenditures	52,600		52,600	(342,777)	(290,177)		(290,177)	(342,777)	(290,177)		(290,177)	(342,777)	(290,177)		(290,177)	
BOE Membership & Dues	27,800		27,800	(8,000)	19,800		19,800	(8,000)	19,800		19,800	(8,000)	19,800		19,800	
Total Undist. Expend. - Inst. Serv. - General Admin.	1,657,571		1,657,571	(1,370,402)	287,169		287,169	(1,370,402)	287,169		287,169	(1,370,402)	287,169		287,169	
Total Undist. Expend. - Supp. Serv. - General Admin.	423,137		423,137	2,168	425,305		425,305	2,168	425,305		425,305	2,168	425,305		425,305	
Total Undist. Expend.	18,473,111	2,989	18,476,100	(2,493,372)	15,982,728	5,167	15,987,895	(2,493,372)	15,982,728	5,167	15,987,895	(2,493,372)	15,982,728	5,167	15,987,895	
Total General Fund	18,473,111		18,473,111	(2,493,372)	15,982,728		15,982,728	(2,493,372)	15,982,728		15,982,728	(2,493,372)	15,982,728		15,982,728	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Unidit. Expend. - Support Serv. - School Adm.	109,551	1,617,603	1,727,154	(14,940)	1,089,082	1,074,142	95,011	12,746,685	12,801,696	16,540	11,605,913	11,622,453	182,217	3,772,273	3,954,490
Salaries of Principal/Assistant Principals															
Salaries of Other Professional Staff															
Salaries of Secretarial and Clerical Assistants	10,000	4,007,728	4,017,728		174,668	4,192,396	10,000	4,182,396	4,192,396	10,000	3,772,273	3,782,273	10,000	24,484	24,484
Purchased Professional and Technical Services	1,500	87,675	89,175	1,090	(18,485)	90,690	2,590	69,190	71,780	2,590	22,484	25,074	10,000	260,650	270,650
Other Purchased Services (400-5100 series)	3,500	336,945	340,445	1,270	16,191	356,636	4,770	351,136	355,906	4,444	256,106	260,550	2,730	17,309	17,309
Supplies and Materials	2,888	24,897	27,785	(2,600)	(781)	27,004	228	24,116	24,344	219	17,309	17,528	2,730	13,889,759	14,102,487
Other Objects	127,839	16,074,848	16,202,687	166,977	1,260,672	1,427,652	294,816	17,332,533	17,627,349	215,674	15,674,085	15,890,019	2,730	4,516,522	4,519,252
Total Unidit. Expend. - Support Serv. - School Adm.															
Unidit. Expend. - Central Services	5,281,995	5,281,995	5,281,995	(478,455)		4,803,540	4,803,540	4,803,540	4,803,540	4,516,522	4,516,522	4,516,522	249,339	264,384	264,384
Salaries															
Purchased Professional Services	575,000	461,764	1,036,764	1,664	745	1,038,429	464,509	1,502,938	1,502,938	4,182,396	4,182,396	4,182,396	51,189	164,850	164,850
Misc. Purchased Services (400-500) (O/T 594)	112,560	112,560	225,120	(242)	346	225,218	112,318	337,536	337,536	184,850	184,850	184,850	4,235	2,730	2,730
Supplies and Materials	193,115	193,115	386,230	(65)		385,965	61,277	447,242	447,242	5,249,014	5,249,014	5,249,014	593,963	1,335,584	1,335,584
Miscellaneous Expenditures	4,300	4,300	8,600			8,600	4,235	12,835	12,835	2,900	2,900	2,900	58,500	58,500	58,500
Total Unidit. Expend. - Central Services	6,628,754	6,628,754	13,257,508	(478,455)		12,779,053	5,249,014	18,028,067	18,028,067	2,900	2,900	2,900	152,807	152,807	152,807
Unidit. Expend. - Admin Information Technology	479,759	479,759	959,518	166,762		1,126,280	646,321	1,772,601	1,772,601	593,963	593,963	593,963	1,335,584	1,335,584	1,335,584
Salaries															
Purchased Technical Services	1,380,445	1,380,445	2,760,890	111,485		2,872,375	1,491,930	4,364,305	4,364,305	1,335,584	1,335,584	1,335,584	58,500	58,500	58,500
Other Purchased Services (400-500 series)	118,500	118,500	237,000	(35,000)		202,000	83,500	285,500	285,500	58,500	58,500	58,500	152,807	152,807	152,807
Supplies and Materials	236,808	236,808	473,616	12,069		485,685	248,877	734,562	734,562	2,900	2,900	2,900	2,412,872	2,412,872	2,412,872
Objects	2,000	2,000	4,000			4,000	2,000	6,000	6,000	2,412,872	2,412,872	2,412,872	27,418	27,418	27,418
Total Unidit. Expend. - Admin Information Technology	2,217,512	2,217,512	4,435,024	233,316		4,668,340	2,472,828	7,141,168	7,141,168	27,418	27,418	27,418	23,300	23,300	23,300
Total Unidit. Expend. - Admin Information Technology	3,628,064	3,628,064	7,256,532	(242,139)		7,014,393	3,139,149	11,816,635	11,816,635	3,139,149	3,139,149	3,139,149	1,335,584	1,335,584	1,335,584
Budget. Expend. - Required Maintenance for School Facilities	6,947,000	6,947,000	13,894,000	(1,989,482)		11,904,518	4,957,318	16,861,836	16,861,836	4,957,318	4,957,318	4,957,318	881,688	881,688	881,688
Cleaning, Repair, and Maintenance Services	785,000	785,000	1,570,000	200,751		985,751	985,751	1,971,502	1,971,502	40,326	40,326	40,326	7,867,350	7,867,350	7,867,350
General Supplies	138,500	138,500	277,000	15,240		292,240	153,740	445,980	445,980	40,326	40,326	40,326	2,412,872	2,412,872	2,412,872
Other Objects	11,498,500	11,498,500	22,997,000	(2,208,688)		20,788,312	9,279,876	30,067,188	30,067,188	50,000	50,000	50,000	2,300	2,300	2,300
Total Unidit. Expend. - Required Maintenance for School Facilities	300,000	300,000	600,000	(250,000)		350,000	30,000	380,000	380,000	2,500	2,500	2,500	32,500	32,500	32,500
Total Unidit. Expend. - Care & Upkeep of Grounds	302,500	302,500	605,000	(250,000)		355,000	32,500	387,500	387,500	2,500	2,500	2,500	29,718	29,718	29,718
Unidit. Expend. - Custodial Services	610,151	2,344,727	2,954,878	203,021	238,604	3,196,503	813,172	3,414,533	3,414,533	772,872	2,413,144	2,413,144	439,345	439,345	439,345
Salaries of Non-Instructional Aides	764,382	764,382	1,528,764	174,963		1,703,727	939,345	2,643,072	2,643,072	439,345	439,345	439,345	8,477,220	8,477,220	8,477,220
Cleaning, Repair and Maintenance Services	6,422,683	6,422,683	12,845,366	2,308,365		15,153,731	8,931,248	24,084,979	24,084,979	8,931,248	8,931,248	8,931,248	5,353,095	5,353,095	5,353,095
Rent of Land, Building & Other than Lease Purchases	2,296,550	2,296,550	4,593,100	(750,000)		3,843,100	5,846,550	9,689,650	9,689,650	359,681	359,681	359,681	2,412,872	2,412,872	2,412,872
Other Purchased Property Services	154,425	154,425	308,850	200,000		508,850	358,425	867,275	867,275	40,326	40,326	40,326	26,888	26,888	26,888
Insurance	2,347,000	2,347,000	4,694,000	68,000		4,762,000	2,413,000	7,175,000	7,175,000	18,645	18,645	18,645	2,000,308	2,000,308	2,000,308
Miscellaneous Purchased Services	65,000	65,000	130,000	(23,000)		107,000	40,000	147,000	147,000	5,101,948	5,101,948	5,101,948	24,386	24,386	24,386
General Supplies	95,000	39,390	134,390	(5,833)		128,557	128,555	257,112	257,112	30,000	30,000	30,000	2,438,626	2,438,626	2,438,626
Energy (Natural Gas)	2,750,000	2,750,000	5,500,000	(515,000)		5,000,000	2,235,000	7,235,000	7,235,000	2,300	2,300	2,300	5,101,948	5,101,948	5,101,948
Energy (Electricity)	5,200,000	5,200,000	10,400,000	350,000		10,750,000	5,350,000	16,100,000	16,100,000	30,000	30,000	30,000	2,438,626	2,438,626	2,438,626
Energy (Oil)	39,000	39,000	78,000			78,000	30,000	108,000	108,000	2,438,626	2,438,626	2,438,626	27,418	27,418	27,418
Total Unidit. Expend. - Custodial Services	24,755,191	2,384,117	27,139,308	2,214,549	232,769	29,666,626	26,949,740	32,616,386	32,616,386	2,438,626	2,438,626	2,438,626	1,879,996	1,879,996	1,879,996
Total Unidit. Expend. - Security	1,054,286	1,705,568	2,759,854	(146,802)	350,535	2,963,587	907,484	3,871,071	3,871,071	834,828	2,714,824	2,714,824	6,747,504	6,747,504	6,747,504
Salaries	6,918,005	6,918,005	13,836,010	(161,200)		13,674,810	6,756,805	14,431,615	14,431,615	6,747,504	6,747,504	6,747,504	67,158	67,158	67,158
Purchased Professional and Technical Services	10,000	42,676	52,676	15,000	15,000	82,676	23,000	105,676	105,676	48,258	48,258	48,258	17,309	17,309	17,309
General Supplies	60,000	60,000	120,000	(19,000)		101,000	41,000	142,000	142,000	1,928,254	1,928,254	1,928,254	4,599,943	4,599,943	4,599,943
Other Objects	3,042,291	1,748,184	4,790,475	(312,002)	365,898	4,843,371	2,780,289	7,623,660	7,623,660	7,618,531	7,618,531	7,618,531	40,359,274	40,359,274	40,359,274
Total Unidit. Expend. - Oper. & Maint. Of Plant	44,578,516	4,132,301	48,710,817	(619,141)	618,657	48,091,676	43,382,402	52,484,127	52,484,127	48,710,817	48,710,817	48,710,817	2,300	2,300	2,300

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 12	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
UNALLOCATED BENEFITS												
Group Insurance	\$ 15,000	\$ 2,228,206	\$ 15,000	\$ (300,000)	\$ (75,005)	\$ (375,005)	\$ 15,000	\$ 2,153,201	\$ 15,000	\$ 13,893	\$ 13,893	
Social Security Contributions	3,939,000	6,167,206	6,167,206	(942,369)	145,669	(796,700)	5,792,201	5,792,201	5,792,201	3,444,202	3,444,202	
Other Retirement Contributions - Regular	6,072,944	516,445	6,589,389	(40,000)	(40,000)	(80,000)	5,130,575	662,314	5,792,889	5,130,575	459,875	
Other Retirement Contributions - ERIP	40,000	-	40,000	(1,499,863)	(1,499,863)	(1,499,863)	1,000,137	-	1,000,137	1,000,000	1,000,000	
Unemployment Compensation	2,500,000	2,500,000	2,500,000	145,000	-	145,000	934,346	-	934,346	749,866	749,866	
Women's Compensation	789,546	48,444,878	49,234,424	2,381,425	1,066,634	3,448,059	3,988,275	49,211,512	49,211,512	2,708,566	43,709,786	
Health Benefits	1,406,850	-	1,406,850	(53,807)	-	(53,807)	14,707,333	52,327,067	14,707,333	7,807,867	7,807,867	
Other Employee Benefits	14,763,140	51,189,529	65,952,669	-	-	-	-	-	67,034,360	12,900,343	12,900,343	
TOTAL UNALLOCATED BENEFITS												
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	13,239,157	13,239,157	
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	34,007,367	34,007,367	
On Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	58,523,660	58,523,660	
TOTAL ON-BEHALF CONTRIBUTIONS												
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS												
TOTAL UNALLOCATED BENEFITS	26,778,125	51,189,529	77,967,654	78,193	1,137,698	1,215,891	26,836,318	52,327,067	79,182,345	48,137,770	106,683,230	
TOTAL UNALLOCATED BENEFITS	183,911,377	88,785,497	272,696,874	(2,535,545)	5,166,627	2,631,082	181,375,832	93,523,694	274,327,866	210,257,161	286,599,086	
TOTAL UNALLOCATED BENEFITS	202,195,230	255,336,294	457,531,514	(2,144,633)	2,722,230	(413,551)	199,340,677	238,109,224	457,659,801	218,065,306	449,973,630	
CAPITAL OUTLAY												
Equipment												
Grades 1-5		32,000	32,000					32,000	32,000		22,989	22,989
Grades 6-8		39,800	39,800					39,800	39,800		35,953	35,953
Grades 9-12		42,000	282,593					27,764	268,337		23,569	69,496
At-Risk Programs		3,000	3,000			(14,236)	740,593	3,000	3,000		45,927	45,927
School Sponsored Co-Curricular and Extra-Curricular Activities		23,000	23,000					25,000	25,000		18,988	18,988
Under Exposed - Support Serv. - Students - Related & Extracurricular	50,000	90,000	90,000	(60,000)		(60,000)	30,000		30,000		6,063	6,063
Undistributed Expenditures - Technology / Extracurricular	782,514	782,514	782,514	48,628		48,628	831,142		831,142		666,233	666,233
Undistributed Expenditures - Operation of Plant Services	185,000	185,000	185,000	110,395		110,395	295,395		295,395		167,673	167,673
Undistributed Expenditures - Security		41,500	41,500					41,500	41,500		29,600	29,600
Total Equipment	1,298,167	137,590	1,435,757	99,023		99,023	1,397,130	1,691,154	1,566,284		131,101	1,016,997
Facilities Acquisition and Construction Services												
Other Purchased Prof. & Tech. Serv.			175,000				175,000		175,000		101,911	101,911
Construction Services			3,857,810				3,857,810		3,857,810		1,257,540	1,257,540
Total Facilities Acquisition and Construction Services			4,032,810				4,032,810		4,032,810		1,359,451	1,359,451
TOTAL CAPITAL OUTLAY												
TOTAL CAPITAL OUTLAY	5,230,917	183,390	5,314,307	99,023		99,023	5,029,940	1,691,154	5,295,894	2,245,347	131,101	2,376,448

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
SPECIAL SCHOOLS												
Accred. Even/Adult H.S./Post-Grad. -last.	\$ 157,080	\$ 157,080	\$ 157,080	\$ 157,080	\$ 157,080	\$ 157,080	\$ 87,545	\$ 157,080	\$ 157,080	\$ 87,545	\$ 157,080	\$ 87,545
Salaries of Teachers	17,333	17,333	17,333	17,333	17,333	17,333	13,669	17,333	17,333	13,669	17,333	13,669
General Supplies	174,413	-	174,413	174,413	-	174,413	101,214	-	174,413	101,214	-	101,214
Accred. Even/Adult H.S./Post-Grad. -last.	40,740	40,740	40,740	40,740	40,740	40,740	33,660	40,740	40,740	33,660	40,740	33,660
Salaries	215,153	215,153	215,153	215,153	215,153	215,153	134,874	215,153	215,153	134,874	215,153	134,874
Total Accred. Even/Adult H.S./Post-Grad. -last.	40,740	40,740	40,740	40,740	40,740	40,740	33,660	40,740	40,740	33,660	40,740	33,660
Total Adult Education-Local-Instruction	215,153	215,153	215,153	215,153	215,153	215,153	134,874	215,153	215,153	134,874	215,153	134,874
Salaries of Teachers	552,438	552,438	552,438	(31,214)	552,438	521,224	373,463	521,224	521,224	373,463	521,224	373,463
Other Salaries for Instruction	5,184	5,184	5,184	5,184	5,184	5,184	17,841	5,184	5,184	17,841	5,184	17,841
General Supplies	20,000	20,000	20,000	20,000	20,000	20,000	391,304	20,000	20,000	391,304	20,000	391,304
Adult Education-Local-Instruction	577,622	577,622	577,622	(31,214)	577,622	546,408	391,304	546,408	546,408	391,304	546,408	391,304
Salaries	325,171	325,171	325,171	31,214	325,171	356,385	316,285	325,171	356,385	316,285	325,171	316,285
Personal Services - Employee Benefits	110,042	110,042	110,042	110,042	110,042	110,042	53,388	110,042	110,042	53,388	110,042	53,388
Other Purchased Services (400-500 series)	8,148	8,148	8,148	8,148	8,148	8,148	3,125	8,148	8,148	3,125	8,148	3,125
Other Objects	1,494	1,494	1,494	1,494	1,494	1,494	-	1,494	1,494	-	1,494	-
Total Adult Education-Local -Support Serv.	444,855	444,855	444,855	31,214	444,855	476,069	372,998	444,855	476,069	372,998	444,855	372,998
Total Adult Education-Local	1,022,477	1,022,477	1,022,477	1,022,477	1,022,477	1,022,477	764,302	1,022,477	1,022,477	764,302	1,022,477	764,302
GED Test Centers	8,784	8,784	8,784	8,784	8,784	8,784	2,784	8,784	8,784	2,784	8,784	2,784
Salaries	31,216	31,216	31,216	31,216	31,216	31,216	15,453	31,216	31,216	15,453	31,216	15,453
Supplies and Materials	40,000	40,000	40,000	40,000	40,000	40,000	18,237	40,000	40,000	18,237	40,000	18,237
Total GED Testing Centers	1,277,630	1,277,630	1,277,630	1,277,630	1,277,630	1,277,630	917,413	1,277,630	1,277,630	917,413	1,277,630	917,413
TOTAL SPECIAL SCHOOLS	30,398,799	30,398,799	30,398,799	461,842	30,398,799	30,860,641	20,846,854	30,860,641	30,860,641	20,846,854	30,860,641	20,846,854
Transfer of Funds to Charter Schools	239,202,666	\$ 255,569,684	494,772,350	(2,283,778)	\$ 2,708,694	424,916	232,073,120	\$ 238,278,378	495,197,266	232,073,120	\$ 232,041,225	484,114,345
TOTAL EXPENDITURES	208,677,372	(255,569,684)	(46,892,312)	2,274,054	(2,708,694)	(334,640)	222,866,103	(238,278,378)	(47,226,932)	222,866,103	(232,041,225)	824,878
Excess (Deficiency) of Revenues Over (Under) Expenditures												
Other Financing Sources:												
Operating Transfer In:												
Contrib. to School Based Budgets - General Fund	249,019,659	249,019,659	249,019,659	2,708,694	2,708,694	2,708,694	226,165,677	249,019,659	251,728,353	226,165,677	249,019,659	226,165,677
Contrib. to School Based Budgets - Spec. Rev. Fund	6,530,025	6,530,025	6,530,025	6,530,025	6,530,025	6,530,025	5,875,548	6,530,025	6,530,025	5,875,548	6,530,025	5,875,548
Operating Transfers Out:												
Transfer to Special Revenue Fund - Preschool Program	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)	(2,602,962)
Contribution to School Based Budgets	(249,019,659)	(249,019,659)	(249,019,659)	(2,708,694)	(2,708,694)	(251,728,353)	(226,165,677)	(249,019,659)	(251,728,353)	(226,165,677)	(249,019,659)	(226,165,677)
Total Other Financing Sources:	(251,622,621)	255,569,684	3,947,063	(2,708,694)	2,708,694	(2,708,694)	(238,168,632)	232,041,225	3,947,063	(238,168,632)	232,041,225	3,947,063
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(42,945,249)		(42,945,249)	(334,640)		(334,640)	4,097,464		(43,279,899)	4,097,464		4,097,464
Fund Balance, July 1	69,987,244		69,987,244			69,987,244	69,987,244		69,987,244	69,987,244		69,987,244
Fund Balance, June 30	\$ 27,041,995	\$ 27,041,995	\$ 27,041,995	\$ 334,640	\$ 27,041,995	\$ 27,376,635	\$ 74,084,708	\$ 27,376,635	\$ 27,376,635	\$ 74,084,708	\$ 27,376,635	\$ 74,084,708

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources		\$ 337,370	\$ 337,370	\$ 243,648	\$ (93,722)
State Sources	\$ 47,974,652	1,083,073	49,057,725	43,977,737	(5,079,988)
Federal Sources	30,476,011	11,266,093	41,742,104	33,885,266	(7,856,838)
Total Revenues	78,450,663	12,686,536	91,137,199	78,106,651	(13,030,548)
EXPENDITURES					
Instruction					
Salaries of Teachers	19,805,574	(8,687,292)	11,118,282	8,338,252	2,780,030
Other Salaries for Instruction	1,411,013	618,607	2,029,620	1,546,195	483,425
Purchased Professional and Technical Services	684,105	(192,002)	492,103	373,689	118,414
Other Purchased Services (400-500 series)	6,930	241,592	248,522	211,550	36,972
General Supplies	331,000	2,594,857	2,925,857	2,459,992	465,865
Textbooks	30,752	(1,298)	29,454	14,316	15,138
Tuition	6,129,855	(1,153,353)	4,976,502	4,925,993	50,509
Other Objects	1,000	81,910	82,910	77,237	5,673
Total Instruction	28,400,229	(6,496,979)	21,903,250	17,947,224	3,956,026
Support Services					
Salaries of Other Professional Staff	1,994,528	1,673,952	3,668,480	2,915,820	752,660
Salaries of Supervisors of Instruction	541,095	4,099,087	4,640,182	3,924,320	715,862
Salaries of Secretarial and Clerical Asst.	215,663	251,820	467,483	320,334	147,149
Other Salaries	1,751,875	357,554	2,109,429	1,662,263	447,166
Personal Services - Employee Benefits	2,334,681	3,202,443	5,537,124	4,670,181	866,943
Purchased Educational Services - Contracted Pre-K.	38,029,060	(32,481)	37,996,579	35,555,615	2,440,964
Purchased Professional - Educational Services	190,836	2,708,411	2,899,247	2,260,103	639,144
Other Purchased Professional Services	327,655	615,733	943,388	1,125,363	(181,975)
Purchased Technical Services		2,040,882	2,040,882	855,272	1,185,610
Contr. Serv.-Trans. (Field Trips)	27,720	29,761	57,481	26,722	30,759
Travel	25,265	82,542	107,807	36,751	71,056
Other Purchased Services (400-500 series)	560,000	1,351,452	1,911,452	1,725,224	186,228
Supplies & Materials	59,000	1,206,507	1,265,507	838,461	427,046
Indirect Costs		25,154	25,154	85,404	(60,250)
Other Objects	993	314,330	315,323	246,715	68,608
Total Support Services	46,058,371	17,927,147	63,985,518	56,248,548	7,736,970

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (Continued)					
Facilities Acquisition and Construction Services					
Instructional Equipment	\$ 30,000	\$ 345,368	\$ 375,368	\$ 190,285	\$ 185,083
Noninstructional Equipment	15,000	911,000	926,000	448,008	477,992
Total Facilities Acquisition and Construction Services	<u>45,000</u>	<u>1,256,368</u>	<u>1,301,368</u>	<u>638,293</u>	<u>663,075</u>
Sub-Total Expenditures	<u>74,503,600</u>	<u>12,686,536</u>	<u>87,190,136</u>	<u>74,834,065</u>	<u>12,356,071</u>
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Program	2,602,962		2,602,962	2,602,962	
Transfer Out to School Based Budgets (General Fund)	(6,550,025)	-	(6,550,025)	(5,875,548)	674,477
Sub-total Other Financing Sources (Uses)	<u>(3,947,063)</u>	<u>-</u>	<u>(3,947,063)</u>	<u>(3,272,586)</u>	<u>674,477</u>
Total Outflows	<u>78,450,663</u>	<u>12,686,536</u>	<u>91,137,199</u>	<u>78,106,651</u>	<u>13,030,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

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

		<u>General Fund</u>		<u>Special Revenue Fund</u>
Sources/Inflows of Resources				
Actual amounts (budgetary basis) revenue from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 484,939,223	(C-2)	\$ 78,106,651
Difference - Budget to GAAP				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				644,825
Current Year Encumbrances				(162,488)
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2014)		(41,787,041)		
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2013)		<u>44,874,752</u>		<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 488,026,934</u>	(B-2)	<u>\$ 78,588,988</u>
Uses/Outflows of Resources				
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 484,114,345	(C-2)	\$ 74,834,065
Differences - Budget to GAAP				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				644,825
Current Year Encumbrances				<u>(162,488)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 484,114,345</u>	(B-2)	<u>\$ 75,316,402</u>

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

PATERSON PUBLIC SCHOOLS
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2014

	Operating Fund	Blended Resource Fund	Total General Fund
ASSETS			
Cash	\$ 51,004,125	\$ 23,026,167	\$ 74,030,292
Receivables			
Intergovernmental			
Local	321,701		321,701
State	813,671		813,671
Federal	260,149		260,149
Accounts	871,732		871,732
Due from Other Funds	<u>3,427,195</u>	<u>-</u>	<u>3,427,195</u>
 Total Assets	 <u>\$ 56,698,573</u>	 <u>\$ 23,026,167</u>	 <u>\$ 79,724,740</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 12,781,123	\$ 2,587,227	\$ 15,368,350
Accrued Salaries and Wages	5,248,169	20,379,934	25,628,103
Claims and Judgments Payable	3,009,857		3,009,857
Accrued Liability for Insurance Claims	423,688		423,688
Compensated Absences Payable	2,664,959		2,664,959
Unearned Revenue	<u>332,116</u>	<u>-</u>	<u>332,116</u>
 Total Liabilities	 <u>24,459,912</u>	 <u>22,967,161</u>	 <u>47,427,073</u>
Fund Balances			
Restricted			
Capital Reserve	8,000,000		8,000,000
Maintenance Reserve-Designated for Subsequent Year's Expenditures	6,490,858		6,490,858
Emergency Reserve	1,000,000		1,000,000
Excess Surplus	2,168,294		2,168,294
Excess Surplus, Designated in Subsequent Year's Expenditures	6,013,102		6,013,102
Assigned			
Year End Encumbrances	1,070,611	59,006	1,129,617
Designated for Subsequent Year's Expenditures	40,284,512		40,284,512
Unassigned	<u>(32,788,716)</u>	<u>-</u>	<u>(32,788,716)</u>
 Total General Fund	 <u>32,238,661</u>	 <u>59,006</u>	 <u>32,297,667</u>
 Total Liabilities and Fund Balances	 <u>\$ 56,698,573</u>	 <u>\$ 23,026,167</u>	 <u>\$ 79,724,740</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

District-Wide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 251,716,159		\$ 226,153,483	\$ 25,562,676
General Fund Reserve for Encumbrances at June 30, 2013	12,194		12,194	-
Combined General Fund Contribution	251,728,353	97.47%	226,165,677	25,562,676
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	5,893,803		5,287,104	606,699
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,893,803	2.28%	5,287,104	606,699
Title III, Part A: <i>English Language Acq</i>	656,222		588,444	67,778
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	656,222	0.25%	588,444	67,778
Total Restricted Federal Resources	6,550,025	2.53%	5,875,548	674,477
Totals	\$ 258,278,378	100.00%	\$ 232,041,225	\$ 26,237,153

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,916,354		\$ 2,626,842	\$ 289,512
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	2,916,354	97.30%	2,626,842	289,512
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	72,500		65,303	7,197
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>72,500</u>	<u>2.42%</u>	<u>65,303</u>	<u>7,197</u>
Title III, Part A: <i>English Language Acq</i>	8,500		7,656	844
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>8,500</u>	<u>0.28%</u>	<u>7,656</u>	<u>844</u>
Total Restricted Federal Resources	81,000	2.70%	72,959	8,041
Totals	\$ 2,997,354	100.00%	\$ 2,699,801	\$ 297,553

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,338,802		\$ 5,691,809	\$ 646,993
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	6,338,802	97.07%	5,691,809	646,993
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	170,810		153,376	17,434
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	170,810	2.62%	153,376	17,434
Title III, Part A: <i>English Language Acq</i>	20,026		17,982	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	20,026	0.31%	17,982	2,044
Total Restricted Federal Resources	190,836	2.93%	171,358	19,478
Totals	\$ 6,529,638	100.00%	\$ 5,863,167	\$ 666,471

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 3

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,939,071		\$ 3,747,744	\$ 191,327
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	3,939,071	96.53%	3,747,744	191,327
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	126,730		120,574	6,156
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	126,730	3.11%	120,574	6,156
Title III, Part A: <i>English Language Acq</i>	14,858		14,136	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	14,858	0.36%	14,136	722
Total Restricted Federal Resources	141,588	3.47%	134,710	6,878
Totals	\$ 4,080,659	100.00%	\$ 3,882,454	\$ 198,205

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 4

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,215,371		\$ 4,658,722	\$ 556,649
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	5,215,371	97.07%	4,658,722	556,649
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	140,940		125,897	15,043
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	140,940	2.62%	125,897	15,043
Title III, Part A: <i>English Language Acq</i>	16,524		14,760	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	16,524	0.31%	14,760	1,764
Total Restricted Federal Resources	157,464	2.93%	140,657	16,807
Totals	\$ 5,372,835	100.00%	\$ 4,799,379	\$ 573,456

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 5 and Don Bosco

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	\$ 12,011,080		\$ 10,541,800	\$ 1,469,280
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	<u>12,011,080</u>	<u>97.89%</u>	<u>10,541,800</u>	<u>1,469,280</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	230,480		202,286	
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>230,480</u>	<u>1.88%</u>	<u>202,286</u>	<u>28,194</u>
Title III, Part A: <i>English Language Acq</i>	27,608		24,231	3,377
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>27,608</u>	<u>0.23%</u>	<u>24,231</u>	<u>3,377</u>
Total Restricted Federal Resources	<u>258,088</u>	<u>2.11%</u>	<u>226,517</u>	<u>31,571</u>
Totals	<u>\$ 12,269,168</u>	<u>100.00%</u>	<u>\$ 10,768,317</u>	<u>\$ 1,500,851</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 6/APA

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,311,065		\$ 3,969,466	\$ 341,599
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,311,065	97.46%	3,969,466	341,599
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	100,340		92,389	\$ 7,951
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	100,340	2.27%	92,389	7,951
Title III, Part A: <i>English Language Acq</i>	11,764		10,832	932
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	11,764	0.27%	10,832	932
Total Restricted Federal Resources	112,104	2.54%	103,221	8,883
Totals	\$ 4,423,169	100.00%	\$ 4,072,687	\$ 350,482

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 7

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,158,177		\$ 2,897,526	\$ 260,651
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	<u>3,158,177</u>	<u>97.55%</u>	<u>2,897,526</u>	<u>260,651</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	70,760		64,920	5,840
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>70,760</u>	<u>2.19%</u>	<u>64,920</u>	<u>5,840</u>
Title III, Part A: <i>English Language Acq</i>	8,296		7,611	685
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>8,296</u>	<u>0.26%</u>	<u>7,611</u>	<u>685</u>
Total Restricted Federal Resources	<u>79,056</u>	<u>2.45%</u>	<u>72,531</u>	<u>6,525</u>
Totals	<u>\$ 3,237,233</u>	<u>100.00%</u>	<u>\$ 2,970,057</u>	<u>\$ 267,176</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 8

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,774,996		\$ 4,141,673	\$ 633,323
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,774,996	96.76%	4,141,673	633,323
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	143,260		124,259	19,001
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	143,260	2.90%	124,259	19,001
Title III, Part A: <i>English Language Acq</i>	16,795		14,567	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	16,795	0.34%	14,567	2,228
Total Restricted Federal Resources	160,055	3.24%	138,826	21,229
Totals	\$ 4,935,051	100.00%	\$ 4,280,499	\$ 654,552

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No.9

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,495,668		\$ 9,879,832	
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	11,495,668	97.12%	9,879,832	1,615,836
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	304,720		261,888	\$ 42,832
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	304,720	2.57%	261,888	42,832
Title III, Part A: <i>English Language Acq</i>	36,312		31,208	5,104
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	36,312	0.31%	31,208	5,104
Total Restricted Federal Resources	341,032	2.88%	293,096	47,936
Totals	\$ 11,836,700	100.00%	\$ 10,172,928	\$ 1,663,772

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 10

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,326,335		\$ 5,170,762	\$ 155,573
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	5,326,335	97.25%	5,170,762	155,573
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	134,560		130,630	3,930
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	134,560	2.46%	130,630	3,930
Title III, Part A: <i>English Language Acq</i>	15,776		15,315	461
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	15,776	0.29%	15,315	461
Total Restricted Federal Resources	150,336	2.75%	145,945	4,391
Totals	\$ 5,476,671	100.00%	\$ 5,316,707	\$ 159,964

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,178,958		\$ 1,975,751	\$ 203,207
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	2,178,958	97.80%	1,975,751	203,207
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	43,790		39,706	4,084
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	43,790	1.97%	39,706	4,084
Title III, Part A: <i>English Language Acq</i>	5,134		4,655	479
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,134	0.23%	4,655	479
Total Restricted Federal Resources	48,924	2.20%	44,361	4,563
Totals	\$ 2,227,882	100.00%	\$ 2,020,112	\$ 207,770

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,678,061		\$ 4,441,804	\$ 236,257
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,678,061	96.83%	4,441,804	236,257
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	138,040		131,069	6,971
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	138,040	2.86%	131,069	6,971
Title III, Part A: <i>English Language Acq</i>	15,184		14,417	-
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	15,184	0.31%	14,417	767
Total Restricted Federal Resources	153,224	3.17%	145,486	7,738
Totals	\$ 4,831,285	100.00%	\$ 4,587,290	\$ 243,995

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 13

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,846,245		\$ 4,293,338	\$ 552,907
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,846,245	96.47%	4,293,338	552,907
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	158,630		140,532	18,098
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	158,630	3.16%	140,532	18,098
Title III, Part A: <i>English Language Acq</i>	18,598		16,476	2,122
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	18,598	0.37%	16,476	2,122
Total Restricted Federal Resources	177,228	3.53%	157,008	20,220
Totals	\$ 5,023,473	100.00%	\$ 4,450,346	\$ 573,127

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 14

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,315,397		\$ 2,115,115	\$ 200,282
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	2,315,397	97.11%	2,115,115	200,282
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	61,770		56,427	5,343
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	61,770	2.59%	56,427	5,343
Title III, Part A: <i>English Language Acq</i>	7,242		6,616	626
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,242	0.30%	6,616	626
Total Restricted Federal Resources	69,012	2.89%	63,043	5,969
Totals	\$ 2,384,409	100.00%	\$ 2,178,158	\$ 206,251

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 15

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,718,935		\$ 5,796,577	\$ 922,358
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	<u>6,718,935</u>	<u>96.76%</u>	<u>5,796,577</u>	<u>922,358</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	201,550		173,882	27,668
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>201,550</u>	<u>2.90%</u>	<u>173,882</u>	<u>27,668</u>
Title III, Part A: <i>English Language Acq</i>	23,630		20,386	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>23,630</u>	<u>0.34%</u>	<u>20,386</u>	<u>3,244</u>
Total Restricted Federal Resources	<u>225,180</u>	<u>3.24%</u>	<u>194,268</u>	<u>30,912</u>
Totals	<u>\$ 6,944,115</u>	<u>100.00%</u>	<u>\$ 5,990,845</u>	<u>\$ 953,270</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 18 Includes ELC 66

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,441,219		\$ 7,204,389	\$ 1,236,830
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	8,441,219	96.36%	7,204,389	1,236,830
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	285,360		243,548	41,812
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	285,360	3.26%	243,548	41,812
Title III, Part A: <i>English Language Acq</i>	33,456		28,554	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	33,456	0.38%	28,554	4,902
Total Restricted Federal Resources	318,816	3.64%	272,102	46,714
Totals	\$ 8,760,035	100.00%	\$ 7,476,491	\$ 1,283,544

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 19

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,002,596		\$ 2,698,489	\$ 304,107
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	3,002,596	96.58%	2,698,489	304,107
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	95,120		85,486	9,634
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	95,120	3.06%	85,486	9,634
Title III, Part A: <i>English Language Acq</i>	11,152		10,023	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	11,152	0.36%	10,023	1,129
Total Restricted Federal Resources	106,272	3.42%	95,509	10,763
Totals	\$ 3,108,868	100.00%	\$ 2,793,998	\$ 314,870

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 20

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,295,852		\$ 5,215,905	\$ 79,947
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	<u>5,295,852</u>	97.55%	<u>5,215,905</u>	<u>79,947</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	118,900		117,105	1,795
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>118,900</u>	2.19%	<u>117,105</u>	<u>1,795</u>
Title III, Part A: <i>English Language Acq</i>	13,940		13,730	210
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>13,940</u>	0.26%	<u>13,730</u>	<u>210</u>
Total Restricted Federal Resources	<u>132,840</u>	2.45%	<u>130,835</u>	<u>2,005</u>
Totals	<u>\$ 5,428,692</u>	100.00%	<u>\$ 5,346,740</u>	<u>\$ 81,952</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 21

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,967,022		\$ 5,302,438	\$ 664,584
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	5,967,022	96.47%	5,302,438	664,584
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	195,460		173,690	21,770
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>195,460</u>	<u>3.16%</u>	<u>173,690</u>	<u>21,770</u>
Title III, Part A: <i>English Language Acq</i>	22,916		20,364	2,552
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>22,916</u>	<u>0.37%</u>	<u>20,364</u>	<u>2,552</u>
Total Restricted Federal Resources	218,376	3.53%	194,054	24,322
Totals	\$ 6,185,398	100.00%	\$ 5,496,492	\$ 688,906

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,712,609		\$ 5,002,790	\$ 709,819
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	5,712,609	95.65%	5,002,790	709,819
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	231,525		202,757	28,768
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	231,525	3.88%	202,757	28,768
Title III, Part A: <i>English Language Acq</i>	27,880		24,416	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	27,880	0.47%	24,416	3,464
Total Restricted Federal Resources	259,405	4.35%	227,173	32,232
Totals	\$ 5,972,014	100.00%	\$ 5,229,963	\$ 742,051

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 25

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,740,977		\$ 4,915,890	\$ 825,087
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	<u>5,740,977</u>	<u>96.54%</u>	<u>4,915,890</u>	<u>825,087</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	184,440		157,932	26,508
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>184,440</u>	<u>3.10%</u>	<u>157,932</u>	<u>26,508</u>
Title III, Part A: <i>English Language Acq</i>	21,624		18,516	3,108
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>21,624</u>	<u>0.36%</u>	<u>18,516</u>	<u>3,108</u>
Total Restricted Federal Resources	<u>206,064</u>	<u>3.46%</u>	<u>176,448</u>	<u>29,616</u>
Totals	<u>\$ 5,947,041</u>	<u>100.00%</u>	<u>\$ 5,092,338</u>	<u>\$ 854,703</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 26

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,748,069		\$ 4,160,747	
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,748,069	96.36%	4,160,747	587,322
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	160,660		140,787	\$ 19,873
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	160,660	3.26%	140,787	19,873
Title III, Part A: <i>English Language Acq</i>	18,836		16,506	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	18,836	0.38%	16,506	2,330
Total Restricted Federal Resources	179,496	3.64%	157,293	22,203
Totals	\$ 4,927,565	100.00%	\$ 4,318,040	\$ 609,525

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 27

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,389,866		\$ 5,845,302	\$ 544,564
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	6,389,866	96.14%	5,845,302	544,564
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	230,550		210,901	19,649
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>230,550</u>	<u>3.47%</u>	<u>210,901</u>	<u>19,649</u>
Title III, Part A: <i>English Language Acq</i>	26,030		23,812	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>26,030</u>	<u>0.39%</u>	<u>23,812</u>	<u>2,218</u>
Total Restricted Federal Resources	256,580	3.86%	234,713	21,867
Totals	\$ 6,646,446	100.00%	\$ 6,080,015	\$ 566,431

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 28

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,281,534		\$ 3,852,440	\$ 429,094
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,281,534	97.35%	3,852,440	429,094
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	104,400		93,937	10,463
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	104,400	2.37%	93,937	10,463
Title III, Part A: <i>English Language Acq</i>	12,240		11,013	-
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	12,240	0.28%	11,013	1,227
Total Restricted Federal Resources	116,640	2.65%	104,950	11,690
Totals	\$ 4,398,174	100.00%	\$ 3,957,390	\$ 440,784

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

of: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
Local Fund Contribution to School Based Budgets	\$ 2,777,154		\$ 2,549,019	\$ 228,135
Local Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Blended General Fund Contribution	2,777,154	96.45%	2,549,019	228,135
Restricted Federal Resources				
Elementary I, Part A of NCLB: <i>Improving Basic Programs</i>	91,640		84,112	7,528
Elementary I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	91,640	3.18%	84,112	7,528
Elementary III, Part A: <i>English Language Acquisition</i>	10,744		9,861	883
Elementary III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	10,744	0.37%	9,861	883
Restricted Federal Resources	102,384	3.55%	93,973	8,411
Total	\$ 2,879,538	100.00%	\$ 2,642,992	\$ 236,546

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 30 MLK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,944,961		\$ 8,353,328	\$ 591,633
General Fund Reserve for Encumbrances at June 30, 2013	7,036		7,036	-
Combined General Fund Contribution	8,951,997	97.81%	8,360,364	591,633
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	190,838		178,226	12,612
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	190,838	2.08%	178,226	12,612
Title III, Part A: <i>English Language Acq</i>	10,374		9,688	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	10,374	0.11%	9,688	686
Total Restricted Federal Resources	201,212	2.19%	187,914	13,298
Totals	\$ 9,153,209	100.00%	\$ 8,548,278	\$ 604,931

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 33 EWK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,731,961		\$ 3,548,041	\$ 183,920
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	<u>3,731,961</u>	96.67%	<u>3,548,041</u>	<u>183,920</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	116,000		110,283	5,717
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>116,000</u>	3.00%	<u>110,283</u>	<u>5,717</u>
Title III, Part A: <i>English Language Acq</i>	12,600		11,979	621
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>12,600</u>	0.33%	<u>11,979</u>	<u>621</u>
Total Restricted Federal Resources	<u>128,600</u>	3.33%	<u>122,262</u>	<u>6,338</u>
Totals	<u>\$ 3,860,561</u>	100.00%	<u>\$ 3,670,303</u>	<u>\$ 190,258</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 34 RC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,800,593		\$ 2,508,414	\$ 292,179
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	2,800,593	98.27%	2,508,414	292,179
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	44,080		39,481	4,599
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>44,080</u>	<u>1.55%</u>	<u>39,481</u>	<u>4,599</u>
Title III, Part A: <i>English Language Acq</i>	5,168		4,629	539
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>5,168</u>	<u>0.18%</u>	<u>4,629</u>	<u>539</u>
Total Restricted Federal Resources	49,248	1.73%	44,110	5,138
Totals	\$ 2,849,841	100.00%	\$ 2,552,524	\$ 297,317

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 36 Alexander Hamilton Acad

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,362,762		\$ 3,925,820	\$ 436,942
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,362,762	97.63%	3,925,820	436,942
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	94,830		85,333	9,497
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	94,830	2.12%	85,333	9,497
Title III, Part A: <i>English Language Acq</i>	11,118		10,005	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	11,118	0.25%	10,005	1,113
Total Restricted Federal Resources	105,948	2.37%	95,338	10,610
Totals	\$ 4,468,710	100.00%	\$ 4,021,158	\$ 447,552

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,546,238		\$ 1,318,292	\$ 227,946
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	<u>1,546,238</u>	97.53%	<u>1,318,292</u>	<u>227,946</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	35,090		29,917	5,173
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>35,090</u>	2.21%	<u>29,917</u>	<u>5,173</u>
Title III, Part A: <i>English Language Acq</i>	4,114		3,508	606
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>4,114</u>	0.26%	<u>3,508</u>	<u>606</u>
Total Restricted Federal Resources	<u>39,204</u>	2.47%	<u>33,425</u>	<u>5,779</u>
Totals	<u>\$ 1,585,442</u>	100.00%	<u>\$ 1,351,717</u>	<u>\$ 233,725</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 41 Dale Ave

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,751,039		\$ 3,377,622	\$ 373,417
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	3,751,039	98.20%	3,377,622	373,417
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	61,480		55,360	6,120
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	61,480	1.61%	55,360	6,120
Title III, Part A: <i>English Language Acq</i>	7,208		6,490	718
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,208	0.19%	6,490	718
Total Restricted Federal Resources	68,688	1.80%	61,850	6,838
Totals	\$ 3,819,727	100.00%	\$ 3,439,472	\$ 380,255

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 52 Rosa Parks High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,545,696		\$ 4,282,881	\$ 262,815
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	4,545,696	98.50%	4,282,881	262,815
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	62,060		58,472	-
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	62,060	1.34%	58,472	3,588
Title III, Part A: <i>English Language Acq</i>	7,062		6,654	408
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,062	0.15%	6,654	408
Total Restricted Federal Resources	69,122	1.50%	65,126	3,996
Totals	\$ 4,614,818	100.00%	\$ 4,348,007	\$ 266,811

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,232,553		\$ 3,644,114	\$ 588,439
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	4,232,553	98.25%	3,644,114	588,439
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	67,570		58,176	
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	67,570	1.57%	58,176	9,394
Title III, Part A: <i>English Language Acq</i>	7,922		6,821	1,101
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,922	0.18%	6,821	1,101
Total Restricted Federal Resources	75,492	1.75%	64,997	10,495
Totals	\$ 4,308,045	100.00%	\$ 3,709,111	\$ 598,934

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 3,841,087		\$ 3,235,596	\$ 605,491
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	3,841,087	98.59%	3,235,596	605,491
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	49,010		41,284	7,726
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	49,010	1.26%	41,284	7,726
Title III, Part A: <i>English Language Acq</i>	5,746		4,840	906
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,746	0.15%	4,840	906
Total Restricted Federal Resources	54,756	1.41%	46,124	8,632
Totals	\$ 3,895,843	100.00%	\$ 3,281,720	\$ 614,123

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 6,397,326		\$ 5,809,639	\$ 587,687
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	6,397,326	98.02%	5,809,639	587,687
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	116,870		106,134	10,736
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	116,870	1.79%	106,134	10,736
Title III, Part A: <i>English Language Acq</i>	12,702		11,535	1,167
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	12,702	0.19%	11,535	1,167
Total Restricted Federal Resources	129,572	1.98%	117,669	11,903
Totals	\$ 6,526,898	100.00%	\$ 5,927,308	\$ 599,590

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: High School Academics

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	\$ 3,634,673		\$ 2,332,488	\$ 1,302,185
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	3,634,673	99.45%	2,332,488	1,302,185
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	17,980		11,538	6,442
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	17,980	0.49%	11,538	6,442
Title III, Part A: <i>English Language Acq</i>	2,108		1,353	755
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	2,108	0.06%	1,353	755
Total Restricted Federal Resources	20,088	0.55%	12,891	7,197
Totals	\$ 3,654,761	100.00%	\$ 2,345,379	\$ 1,309,382

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,033,356		\$ 7,366,764	\$ 666,592
General Fund Reserve for Encumbrances at June 30, 2013	328		328	-
Combined General Fund Contribution	8,033,684	98.11%	7,367,092	666,592
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,200		127,650	
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	139,200	1.70%	127,650	11,550
Title III, Part A: <i>English Language Acq</i>	15,320		14,049	1,271
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	15,320	0.19%	14,049	1,271
Total Restricted Federal Resources	154,520	1.89%	141,699	12,821
Totals	\$ 8,188,204	100.00%	\$ 7,508,791	\$ 679,413

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 9,749,865		\$ 8,751,279	\$ 998,586
General Fund Reserve for Encumbrances at June 30, 2013	328		328	-
Combined General Fund Contribution	9,750,193	98.44%	8,751,607	998,586
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,200		124,944	14,256
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>139,200</u>	<u>1.41%</u>	<u>124,944</u>	<u>14,256</u>
Title III, Part A: <i>English Language Acq</i>	15,320		13,751	-
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>15,320</u>	<u>0.15%</u>	<u>13,751</u>	<u>1,569</u>
Total Restricted Federal Resources	154,520	1.56%	138,695	15,825
Totals	\$ 9,904,713	100.00%	\$ 8,890,302	\$ 1,014,411

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 7,107,478		\$ 6,200,795	\$ 906,683
General Fund Reserve for Encumbrances at June 30, 2013	4,502		4,502	-
Combined General Fund Contribution	<u>7,111,980</u>	<u>97.87%</u>	<u>6,205,297</u>	<u>906,683</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,200		121,454	17,746
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>139,200</u>	<u>1.92%</u>	<u>121,454</u>	<u>17,746</u>
Title III, Part A: <i>English Language Acq</i>	15,320		13,367	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>15,320</u>	<u>0.21%</u>	<u>13,367</u>	<u>1,953</u>
Total Restricted Federal Resources	<u>154,520</u>	<u>2.13%</u>	<u>134,821</u>	<u>19,699</u>
Totals	<u>\$ 7,266,500</u>	<u>100.00%</u>	<u>\$ 6,340,118</u>	<u>\$ 926,382</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,103,524		\$ 8,740,843	\$ 362,681
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	9,103,524	99.85%	8,740,843	362,681
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	12,470		11,973	497
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	12,470	0.13%	11,973	497
Title III, Part A: <i>English Language Acq</i>	1,462		1,404	58
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	1,462	0.02%	1,404	58
Total Restricted Federal Resources	13,932	0.15%	13,377	555
Totals	\$ 9,117,456	100.00%	\$ 8,754,220	\$ 363,236

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 75 NSW

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,578,072		\$ 3,418,166	\$ 159,906
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	<u>3,578,072</u>	<u>97.99%</u>	<u>3,418,166</u>	<u>159,906</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	65,830		62,888	2,942
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>65,830</u>	<u>1.80%</u>	<u>62,888</u>	<u>2,942</u>
Title III, Part A: <i>English Language Acq</i>	7,616		7,276	340
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>7,616</u>	<u>0.21%</u>	<u>7,276</u>	<u>340</u>
Total Restricted Federal Resources	<u>73,446</u>	<u>2.01%</u>	<u>70,164</u>	<u>3,282</u>
Totals	<u>\$ 3,651,518</u>	<u>100.00%</u>	<u>\$ 3,488,330</u>	<u>\$ 163,188</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 7,334,950		\$ 6,950,372	\$ 384,578
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	<u>7,334,950</u>	<u>98.06%</u>	<u>6,950,372</u>	<u>384,578</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	130,790		123,933	
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>130,790</u>	<u>1.75%</u>	<u>123,933</u>	<u>6,857</u>
Title III, Part A: <i>English Language Acq</i>	14,334		13,582	752
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>14,334</u>	<u>0.19%</u>	<u>13,582</u>	<u>752</u>
Total Restricted Federal Resources	<u>145,124</u>	<u>1.94%</u>	<u>137,515</u>	<u>7,609</u>
Totals	<u>\$ 7,480,074</u>	<u>100.00%</u>	<u>\$ 7,087,887</u>	<u>\$ 392,187</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,109,477		\$ 5,582,109	\$ 527,368
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	6,109,477	97.68%	5,582,109	527,368
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	130,790		119,500	11,290
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>130,790</u>	<u>2.09%</u>	<u>119,500</u>	<u>11,290</u>
Title III, Part A: <i>English Language Acq</i>	14,334		13,097	1,237
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>14,334</u>	<u>0.23%</u>	<u>13,097</u>	<u>1,237</u>
Total Restricted Federal Resources	145,124	2.32%	132,597	12,527
Totals	\$ 6,254,601	100.00%	\$ 5,714,706	\$ 539,895

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 6,762,223		\$ 5,935,954	\$ 826,269
General Fund Reserve for Encumbrances at June 30, 2013			-	-
Combined General Fund Contribution	<u>6,762,223</u>	<u>97.90%</u>	<u>5,935,954</u>	<u>826,269</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	130,790		114,809	15,981
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>130,790</u>	<u>1.89%</u>	<u>114,809</u>	<u>15,981</u>
Title III, Part A: <i>English Language Acq</i>	14,334		12,583	
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	<u>14,334</u>	<u>0.21%</u>	<u>12,583</u>	<u>1,751</u>
Total Restricted Federal Resources	<u>145,124</u>	<u>2.10%</u>	<u>127,392</u>	<u>17,732</u>
Totals	<u>\$ 6,907,347</u>	<u>100.00%</u>	<u>\$ 6,063,346</u>	<u>\$ 844,001</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,471,834		\$ 6,928,937	\$ 542,897
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	7,471,834	98.09%	6,928,937	542,897
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	130,790		121,287	9,503
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	130,790	1.72%	121,287	9,503
Title III, Part A: <i>English Language Acq</i>	14,334		13,293	1,041
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	14,334	0.19%	13,293	1,041
Total Restricted Federal Resources	145,124	1.91%	134,580	10,544
Totals	\$ 7,616,958	100.00%	\$ 7,063,517	\$ 553,441

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 6,095,078		\$ 5,245,859	\$ 849,219
General Fund Reserve for Encumbrances at June 30, 2013	-		-	-
Combined General Fund Contribution	6,095,078	96.29%	5,245,859	849,219
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	222,000		191,069	30,931
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	222,000	3.51%	191,069	30,931
Title III, Part A: <i>English Language Acq</i>	12,661		10,897	1,764
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	12,661	0.20%	10,897	1,764
Total Restricted Federal Resources	234,661	3.71%	201,966	32,695
Totals	\$ 6,329,739	100.00%	\$ 5,447,825	\$ 881,914

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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	\$ 6,503,558	\$ 568,149	\$ 7,071,707	\$ 6,340,892	\$ 730,815
Grades 1-5 - Salaries of Teachers	39,466,657	(1,459,968)	38,006,689	34,291,946	3,714,743
Grades 6-8 - Salaries of Teachers	23,761,864	(486,541)	23,275,323	21,545,593	1,729,730
Grades 9-12 - Salaries of Teachers	25,584,791	2,883,582	28,468,373	26,543,773	1,924,600
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	4,429,350	345,290	4,774,640	4,212,451	562,189
Purchased Professional-Educational Services	189,308	183,250	372,558	262,846	109,712
Purchased Technical Services	38,876	4,030	42,906	6,250	36,656
Other Purchased Services (400-500 series)	83,272	(5,532)	77,740	44,957	32,783
General Supplies	3,080,533	15,918	3,096,451	2,555,474	540,977
Textbooks	389,948	(21,355)	368,593	205,378	163,215
Other Objects	85,231	4,518	89,749	54,180	35,569
TOTAL REGULAR PROGRAMS - INSTRUCTION	103,613,388	2,031,341	105,644,729	96,063,740	9,580,989
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	617,627	441,612	1,059,239	1,033,676	25,563
Other Salaries for Instruction	382,017	370,025	752,042	690,251	61,791
Purchased Professional-Educational Services	12,400	(5,400)	7,000	7,000	-
General Supplies	28,030	10,000	38,030	25,221	12,809
Textbooks	4,050	-	4,050	1,964	2,086
Total Cognitive - Mild	1,044,124	816,237	1,860,361	1,758,112	102,249
Cognitive - Moderate:					
Salaries of Teachers	545,734	(12,002)	533,732	482,624	51,108
Other Salaries for Instruction	385,539	(131,888)	253,651	184,373	69,278
General Supplies	9,275	2,700	11,975	6,573	5,402
Textbooks	2,725	-	2,725	271	2,454
Total Cognitive - Moderate	943,273	(141,190)	802,083	673,841	128,242
Learning and/or Language Disabilities:					
Salaries of Teachers	2,835,072	633,661	3,468,733	3,105,168	363,565
Other Salaries for Instruction	2,704,259	211,544	2,915,803	2,458,926	456,877
Purchased Professional-Educational Services	500	-	500	-	500
Other Purchased Services (400-500 series)	49	-	49	48	1
General Supplies	66,058	(1,149)	64,909	44,111	20,798
Textbooks	13,749	2,138	15,887	6,678	9,209
Other Objects	585	(200)	385	88	297
Total Learning and/or Language Disabilities	5,620,272	845,994	6,466,266	5,615,019	851,247
Visual Impairments:					
General Supplies	100	-	100	100	-
Total Visual Impairments	100	-	100	100	-
Auditory Impairments:					
Salaries of Teachers	107,422	(50,000)	57,422	48,296	9,126
Total Auditory Impairments	107,422	(50,000)	57,422	48,296	9,126

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND (5
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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	\$ 841,841	\$ 159,855	\$ 1,001,696	\$ 802,704	\$ 198,992
Other Salaries for Instruction	594,459	298,228	892,687	747,667	145,020
Purchased Professional-Educational Services	1,500	(1,500)			
General Supplies	15,208	(986)	14,222	7,923	6,299
Textbooks	5,200	(400)	4,800	1,425	3,375
Other Objects	100	(100)	-	-	-
Total Behavioral Disabilities	1,458,308	455,097	1,913,405	1,559,719	353,686
Multiple Disabilities:					
Salaries of Teachers	955,275	(279,656)	675,619	635,317	40,302
Other Salaries for Instruction	581,996	(4,264)	577,732	527,673	50,059
General Supplies	35,680	425	36,105	26,308	9,797
Textbooks	22,200	-	22,200	15,886	6,314
Total Multiple Disabilities	1,595,151	(283,495)	1,311,656	1,205,184	106,472
Resource Room/Resource Center:					
Salaries of Teachers	18,387,525	(588,557)	17,798,968	15,625,433	2,173,535
Other Salaries for Instruction	416,730	(9,085)	407,645	293,568	114,077
Purchased Professional-Educational Services	6,000		6,000		6,000
Other Purchased Services (400-500 series)	84		84	84	
General Supplies	84,849		84,849	49,946	34,903
Textbooks	23,100		23,100	6,837	16,263
Other Objects	480	-	480	378	102
Total Resource Room/Resource Center	18,918,768	(597,642)	18,321,126	15,976,246	2,344,880
Autism:					
Salaries of Teachers	1,282,209	(122,031)	1,160,178	1,036,772	123,406
Other Salaries for Instruction	893,304	69,021	962,325	931,961	30,364
General Supplies	17,052	1,472	18,524	16,303	2,221
Textbooks	5,500	-	5,500	5,000	500
Total Autism	2,198,065	(51,538)	2,146,527	1,990,036	156,491
TOTAL SPECIAL EDUCATION - INSTRUCTION	31,885,483	993,463	32,878,946	28,826,553	4,052,393
Bilingual Education - Instruction:					
Salaries of Teachers	16,012,117	(413,744)	15,598,373	13,072,758	2,525,615
Other Salaries for Instruction	478,121	59,607	537,728	456,673	81,055
Purchased Professional-Educational Services	7,000		7,000	5,000	2,000
Other Purchased Services (400-500 series)	8,159		8,159	368	7,791
General Supplies	252,192	1,000	253,192	155,080	98,112
Textbooks	37,550		37,550	19,803	17,747
Other Objects	1,945	-	1,945	1,574	371
Total Bilingual Education - Instruction	16,797,084	(353,137)	16,443,947	13,711,256	2,732,691
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	188,150	(9,481)	178,669	164,733	13,936
Purchased Services (300-500 series)	2,180		2,180	876	1,304
Supplies and Materials	16,300		16,300	736	15,564
Other Objects	365		365		365
Transfers to Cover Deficit (Agency Funds)	-		-		-
Total School-Spon. Cocurricular Actvts. - Inst.	206,995	(9,481)	197,514	166,345	31,169

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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	\$ 804,119	\$ 378,531	\$ 1,182,650	\$ 1,007,971	\$ 174,679
Purchased Services (300-500 series)	184,035	(450)	183,585	181,356	2,229
Supplies and Materials	189,200	35,300	224,500	180,823	43,677
Other Objects	33,500		33,500	25,900	7,600
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	1,210,854	413,381	1,624,235	1,396,050	228,185
Before/After School Programs - Instruction					
Salaries of Teachers	447,732	(23,825)	423,907	184,902	239,005
Other Salaries for Instruction	78,372	524	78,896	43,715	35,181
Supplies and Materials	11,350	-	11,350	6,013	5,337
Total Before/After School Programs - Instruction	537,454	(23,301)	514,153	234,630	279,523
Before/After School Programs - Support					
Salaries	13,841	9,840	23,681	9,910	13,771
Total Before/After School Programs - Support	13,841	9,840	23,681	9,910	13,771
Total Before/After School Programs	551,295	(13,461)	537,834	244,540	293,294
Summer School - Instruction					
Salaries of Teachers	42,520	(2,560)	39,960	31,942	8,018
Other Salaries for Instruction	48,600	(3,186)	45,414	44,232	1,182
General Supplies	2,300	-	2,300	2,151	149
Total Summer School - Instruction	93,420	(5,746)	87,674	78,325	9,349
Summer School - Support					
Salaries	13,000	(2,288)	10,712	7,496	3,216
Total Summer School - Support	13,000	(2,288)	10,712	7,496	3,216
Total Summer School	106,420	(8,034)	98,386	85,821	12,565
Alternative Education Program - Instruction					
Salaries of Teachers	3,357,392	(348,055)	3,009,337	2,972,505	36,832
Other Salaries for Instruction	260,227	184,113	444,340	444,114	226
Purchased Professional & Technical Services	4,850	498,050	502,900	500,000	2,900
Other Purchased Services (400-500 series)	2,850		2,850		2,850
General Supplies	27,644	817	28,461	24,917	3,544
Textbooks	11,930	(1,000)	10,930	3,701	7,229
Other Objects	4,200	-	4,200	1,907	2,293
Total Alternative Education Program - Instruction	3,669,093	333,925	4,003,018	3,947,144	55,874
Alternative Education Program - Support					
Salaries	1,157,586	227,454	1,385,040	1,326,816	58,224
Purchased Professional and Technical Services	2,900	(425)	2,475		2,475
Purchased Services (400-500 series)	1,590		1,590	325	1,265
Supplies and Materials	18,650	758	19,408	11,947	7,461
Other Objects	1,300	-	1,300	808	492
Total Alternative Education Program - Support	1,182,026	227,787	1,409,813	1,339,896	69,917
Total Alternative Education Program	4,851,119	561,712	5,412,831	5,287,040	125,791
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	5,448,027	(4,479,125)	968,902	529,449	439,453
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	4,000	-	4,000	3,958	42
Total Supplemental/At-Risk Programs - Instruction	5,453,027	(4,479,125)	973,902	533,407	440,495

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>District-wide</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Other Supplemental/At-Risk Programs - Support					
Salaries	\$ 1,915,402	\$ (1,584,256)	\$ 331,146	\$ 245,030	\$ 86,116
Purchased Professional and Technical Services	4,300	(2,900)	1,400		1,400
Purchased Services (400-500 series)	380	5,600	5,980	5,455	525
Supplies and Materials	5,010	1,115	6,125	2,960	3,165
Other Objects	130	85	215	192	23
Total Other Supplemental/At-Risk Programs - Support	<u>1,925,222</u>	<u>(1,580,356)</u>	<u>344,866</u>	<u>253,637</u>	<u>91,229</u>
Total Other Supplemental/At-Risk Programs	<u>7,378,249</u>	<u>(6,059,481)</u>	<u>1,318,768</u>	<u>787,044</u>	<u>531,724</u>
Total Instruction	<u>166,600,887</u>	<u>(2,443,697)</u>	<u>164,157,190</u>	<u>146,568,389</u>	<u>17,588,801</u>
Undistributed Expend. - Attend. & Social Work:					
Salaries	614,775	285,170	899,945	754,025	145,920
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	546,829	15,043	561,872	435,208	126,664
Salaries of Community/School Coordinators	152,556		152,556	77,223	75,333
Purchased Professional and Technical Services	-7,000		7,000	4,500	2,500
Supplies and Materials	5,550	-	5,550	2,593	2,957
Total Undistributed Expend. - Attend. & Social Work	<u>1,326,710</u>	<u>300,213</u>	<u>1,626,923</u>	<u>1,273,549</u>	<u>353,374</u>
Undistributed Expenditures - Health Services:					
Salaries	3,574,892	224,889	3,799,781	3,392,263	407,518
Supplies and Materials	10,820		10,820	6,233	4,587
Other Objects	144	-	144	-	144
Total Undistributed Expenditures - Health Services	<u>3,585,856</u>	<u>224,889</u>	<u>3,810,745</u>	<u>3,398,496</u>	<u>412,249</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,163,451	372,518	6,535,969	5,888,534	647,435
Salaries of Secretarial and Clerical Assistants	318,770	(26,785)	291,985	235,592	56,393
Purchased Professional - Educational Services	1,500	(700)	800	695	105
Supplies and Materials	30,585	(510)	30,075	19,237	10,838
Total Undist. Expend. - Guidance Services	<u>6,514,306</u>	<u>344,523</u>	<u>6,858,829</u>	<u>6,144,058</u>	<u>714,771</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	-	5,167	5,167	5,167	-
Total Undist. Expend. - Child Study Teams	<u>-</u>	<u>5,167</u>	<u>5,167</u>	<u>5,167</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,966,408	1,160,725	3,127,133	2,969,632	157,501
Salaries of Secr and Clerical Assist.	30,734		30,734	28,324	2,410
Other Salaries	98,507	89,958	188,465	96,198	92,267
Sal of Facilitators, Math & Literacy Coaches	457,493	(74,813)	382,680	249,502	133,178
Purchased Prof- Educational Services	22,000	(3,598)	18,402	16,000	2,402
Supplies and Materials	20,440	(900)	19,540	8,644	10,896
Other Objects	2,595	-	2,595	252	2,343
Total Undist. Expend. - Improvement of Inst. Serv.	<u>2,598,177</u>	<u>1,171,372</u>	<u>3,769,549</u>	<u>3,368,552</u>	<u>400,997</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,668,923	32,818	2,701,741	2,429,947	271,794
Purchased Professional and Technical Services	8,561		8,561	1,489	7,072
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	222,535	77,343	299,878	222,471	77,407
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>2,900,819</u>	<u>110,161</u>	<u>3,010,980</u>	<u>2,653,907</u>	<u>357,073</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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. - Instructional Staff Training Serv.					
Other Salaries		\$ 1,020	\$ 1,020	\$ 918	\$ 102
Purchased Professional - Educational Service	\$ 27,000	(8,000)	19,000	2,839	16,161
Other Purchased Services (400-500 series)	8,700	850	9,550	827	8,723
Supplies and Materials	7,250		7,250	194	7,056
Other Objects	220	-	220	189	31
Total Undist. Expend. - Instructional Staff Training Serv.	43,170	(6,130)	37,040	4,967	32,073
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	11,617,603	1,089,082	12,706,685	11,605,913	1,100,772
Salaries of Secretarial and Clerical Assistants	4,007,728	174,668	4,182,396	3,772,273	410,123
Other Purchased Services (400-500 series)	87,675	(18,485)	69,190	22,484	46,706
Supplies and Materials	336,945	16,191	353,136	256,106	97,030
Other Objects	24,897	(781)	24,116	17,309	6,807
Total Undist. Expend. - Support Serv. - School Admin.	16,074,848	1,260,675	17,335,523	15,674,085	1,661,438
Undist. Expend. - Custodial Services					
Salaries	2,344,727	258,604	2,603,331	2,413,144	190,187
General Supplies	39,390	(5,835)	33,555	18,645	14,910
Total Undist. Expend. - Custodial Services	2,384,117	252,769	2,636,886	2,431,789	205,097
Undist. Expend. - Security					
Salaries	1,705,508	350,535	2,056,043	1,879,996	176,047
General Supplies	42,676	15,363	58,039	48,258	9,781
Total Undist. Expend. - Security	1,748,184	365,898	2,114,082	1,928,254	185,828
Total Undist. Expend. - Oper. & Maint. Of Plant	4,132,301	618,667	4,750,968	4,360,043	390,925
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	419,691	(408)	419,283	301,141	118,142
Total Undist. Expend. - Student Transportation Serv.	419,691	(408)	419,283	301,141	118,142
UNALLOCATED BENEFITS					
Social Security Contributions	2,228,206	(75,005)	2,153,201	1,988,109	165,092
Other Retirement Contributions - Regular	516,445	145,869	662,314	459,875	202,439
Health Benefits	48,444,878	1,066,634	49,511,512	45,709,786	3,801,726
TOTAL UNALLOCATED BENEFITS	51,189,529	1,137,498	52,327,027	48,157,770	4,169,257
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	51,189,529	1,137,498	52,327,027	48,157,770	4,169,257
TOTAL UNDISTRIBUTED EXPENDITURES	88,785,407	5,166,627	93,952,034	85,341,735	8,610,299
TOTAL CURRENT EXPENDITURES	255,386,294	2,722,930	258,109,224	231,910,124	26,199,100
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	32,000		32,000	22,989	9,011
Grades 6-8	39,800		39,800	35,955	3,845
Grades 9-12	42,000	(14,236)	27,764	23,569	4,195
At-Risk Programs	3,000		3,000	-	3,000
School-Sponsored Co-Curricular and Extra-Curricular Activity	25,000		25,000	18,988	6,012
Undistributed Expenditures - Security	41,590	-	41,590	29,600	11,990
Total Equipment	183,390	(14,236)	169,154	131,101	38,053
TOTAL CAPITAL OUTLAY	183,390	(14,236)	169,154	131,101	38,053
District-wide School Based Expenditures	255,569,684	2,708,694	258,278,378	232,041,225	26,237,153
Other Financing Sources:					
Operating Transfer In	\$ 255,569,684	\$ 2,708,694	\$ 258,278,378	\$ 232,041,225	\$ 26,237,153
Total Other Financing Sources	255,569,684	2,708,694	258,278,378	232,041,225	26,237,153
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, 2014

<u>School: No. 1</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 159,805	\$ (49,392)	\$ 110,413	\$ 103,665	\$ 6,748
Grades 1-5 - Salaries of Teachers	835,411		835,411	749,047	86,364
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	99,976		99,976	90,850	9,126
Other Purchased Services (400-500 series)	1,800	(480)	1,320	1,320	
General Supplies	32,760	1,257	34,017	31,674	2,343
Textbooks	525	-	525	525	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,130,277</u>	<u>(48,615)</u>	<u>1,081,662</u>	<u>977,081</u>	<u>104,581</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,607	94,190	149,797	149,797	
Other Salaries for Instruction		129,024	129,024	121,276	7,748
General Supplies		1,386	1,386	1,386	
Textbooks	-	414	414	-	414
Total Learning and/or Language Disabilities	<u>55,607</u>	<u>225,014</u>	<u>280,621</u>	<u>272,459</u>	<u>8,162</u>
Behavioral Disabilities:					
General Supplies	1,008	(1,008)	-	-	-
Total Behavioral Disabilities	<u>1,008</u>	<u>(1,008)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	400,930	(135,666)	265,264	265,264	-
General Supplies	2,184	-	2,184	2,135	49
Total Resource Room/Resource Center	<u>403,114</u>	<u>(135,666)</u>	<u>267,448</u>	<u>267,399</u>	<u>49</u>
Autism:					
Salaries of Teachers	228,254	(228,254)	-	-	-
Other Salaries for Instruction	32,418	(12,298)	20,120	20,120	
General Supplies	2,352	(1,228)	1,124	1,113	11
Total Autism	<u>263,024</u>	<u>(241,780)</u>	<u>21,244</u>	<u>21,233</u>	<u>11</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>722,753</u>	<u>(153,440)</u>	<u>569,313</u>	<u>561,091</u>	<u>8,222</u>
Before/After School Programs - Instruction					
Salaries of Teachers	10,289	-	10,289	4,868	5,421
Total Before/After School Programs - Instruction	<u>10,289</u>	<u>-</u>	<u>10,289</u>	<u>4,868</u>	<u>5,421</u>
Total Before/After School Programs					
Total Instruction and At-Risk Programs	<u>1,863,319</u>	<u>(202,055)</u>	<u>1,661,264</u>	<u>1,543,040</u>	<u>118,224</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	8,030	9,848	8,565	1,283
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	87,316	(27,354)	59,962	35,104	24,858
Supplies and Materials	100	-	100	100	-
Total Undistributed Expend. - Attend. & Social Work	<u>89,234</u>	<u>(19,324)</u>	<u>69,910</u>	<u>43,769</u>	<u>26,141</u>
Undistributed Expenditures - Health Services					
Salaries	98,838		98,838	91,122	7,716
Supplies and Materials	200	-	200	197	3
Total Undistributed Expenditures - Health Services	<u>99,038</u>	<u>-</u>	<u>99,038</u>	<u>91,319</u>	<u>7,719</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	121,073	(15,000)	106,073	50,829	55,244
Supplies and Materials	100	-	100	93	7
Total Undist. Expend. - Guidance Services	<u>121,173</u>	<u>(15,000)</u>	<u>106,173</u>	<u>50,922</u>	<u>55,251</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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. - Improvement of Inst. Serv.					
Other Salaries	\$ 2,856		\$ 2,856		\$ 2,856
Supplies and Materials	500	-	500	\$ 465	35
Total Undist. Expend. - Improvement of Inst. Serv.	3,356	-	3,356	465	2,891
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108	\$ (23,310)	85,798	40,663	45,135
Supplies and Materials	1,000	-	1,000	523	477
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,108	(23,310)	86,798	41,186	45,612
Undist. Expend. - Instructional Staff Training Serv.					
Other Objects	220	-	220	189	31
	220	-	220	189	31
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	97,807	93,117	190,924	190,924	
Salaries of Secretarial and Clerical Assistants	30,586		30,586	28,399	2,187
Other Purchased Services (400-500 series)	950	(560)	390	194	196
Supplies and Materials	500	-	500	498	2
Total Undist. Expend. - Support Serv. - School Admin.	129,843	92,557	222,400	220,015	2,385
Undist. Expend. - Custodial Services					
Salaries	56,012	-	56,012	54,475	1,537
Total Undist. Expend. - Custodial Services	56,012	-	56,012	54,475	1,537
Total Undist. Expend. - Oper. & Maint. Of Plant	56,012	-	56,012	54,475	1,537
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,750	-	2,750	2,692	58
Total Undist. Expend. - Student Transportation Serv.	2,750	-	2,750	2,692	58
UNALLOCATED BENEFITS					
Social Security Contributions	50,740		50,740	30,836	19,904
Other Retirement Contributions - Regular	7,986		7,986	4,499	3,487
Health Benefits	630,707	-	630,707	616,394	14,313
TOTAL UNALLOCATED BENEFITS	689,433	-	689,433	651,729	37,704
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	689,433	-	689,433	651,729	37,704
TOTAL UNDISTRIBUTED EXPENDITURES	1,301,167	34,923	1,336,090	1,156,761	179,329
TOTAL CURRENT EXPENDITURES	3,164,486	(167,132)	2,997,354	2,699,801	297,553
TOTAL SCHOOL BASED EXPENDITURES	3,164,486	(167,132)	2,997,354	2,699,801	297,553
Other Financing Sources:					
Operating Transfer In	3,164,486	(167,132)	2,997,354	2,699,801	297,553
Total Other Financing Sources	3,164,486	(167,132)	2,997,354	2,699,801	297,553
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, 2014

School: No. 2	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 331,520		\$ 331,520	\$ 197,845	\$ 133,675
Grades 1-5 - Salaries of Teachers	830,491		830,491	809,314	21,177
Grades 6-8 - Salaries of Teachers	738,197		738,197	579,181	159,016
Regular Programs - Undistributed Instruction					
-Other Salaries for Instruction	80,960	\$ 21,090	102,050	102,050	
General Supplies	90,000		90,000	72,726	17,274
Textbooks	5,500	-	5,500	3,280	2,220
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,076,668	21,090	2,097,758	1,764,396	333,362
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	316,647		316,647	295,585	21,062
Other Salaries for Instruction	194,613		194,613	181,795	12,818
General Supplies	5,000		5,000	4,975	25
Textbooks	2,000	-	2,000	2,000	-
Total Learning and/or Language Disabilities	518,260	-	518,260	484,355	33,905
Resource Room/Resource Center:					
Salaries of Teachers	441,307	(55,332)	385,975	358,997	26,978
Total Resource Room/Resource Center	441,307	(55,332)	385,975	358,997	26,978
Autism:					
Salaries of Teachers	457,514		457,514	398,389	59,125
Other Salaries for Instruction	347,124	(42,469)	304,655	301,237	3,418
General Supplies	7,000		7,000	6,034	966
Textbooks	5,000	-	5,000	5,000	-
Total Autism	816,638	(42,469)	774,169	710,660	63,509
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,776,205	(97,801)	1,678,404	1,554,012	124,392
Bilingual Education - Instruction					
Salaries of Teachers	607,858		607,858	559,415	48,443
Other Salaries for Instruction	32,752		32,752	30,410	2,342
Other Purchased Services (400-500 series)	6,000		6,000		6,000
General Supplies	4,500		4,500	550	3,950
Textbooks	4,000	-	4,000	1,123	2,877
Total Bilingual Education - Instruction	655,110	-	655,110	591,498	63,612
Before/After School Programs - Instruction					
Salaries of Teachers	8,094	-	8,094	-	8,094
Total Before/After School Programs - Instruction	8,094	-	8,094	-	8,094
Total Before/After School Programs					
Total Instruction and At-Risk Programs	4,516,077	(76,711)	4,439,366	3,909,906	529,460
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	5,299	9,843	9,843	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	4,965	9,509	9,509	
Supplies and Materials	400	-	400	-	400
Total Undistributed Expend. - Attend. & Social Work	9,488	10,264	19,752	19,352	400
Undistributed Expenditures - Health Services					
Salaries	99,238	(446)	98,792	82,640	16,152
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	99,438	(446)	98,992	82,640	16,352
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	117,308	(337)	116,971	108,003	8,968
Supplies and Materials	400	-	400	113	287
Total Undist. Expend. - Guidance Services	117,708	(337)	117,371	108,116	9,255
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	2,000	-	2,000	1,446	554
Total Undist. Expend. - Improvement of Inst. Serv.	2,000	-	2,000	1,446	554
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	23,694	24,368	48,062	48,062	
Purchased Professional and Technical Services	1,100		1,100		1,100
Supplies and Materials	9,000	(1,438)	7,562	2,881	4,681
Total Undist. Expend. - Edu. Media Serv./Sch. Library	33,794	22,930	56,724	50,943	5,781

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 2	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 265,935	\$ (25,000)	\$ 240,935	\$ 229,454	\$ 11,481
Salaries of Secretarial and Clerical Assistants	97,798		97,798	89,510	8,288
Other Purchased Services (400-500 series)	400		400	400	400
Supplies and Materials	1,100	-	1,100	696	404
Total Undist. Expend. - Support Serv. - School Admin.	365,233	(25,000)	340,233	319,660	20,573
Undist. Expend. - Custodial Services					
Salaries	59,096	-	59,096	57,525	1,571
Total Undist. Expend. - Custodial Services	59,096	-	59,096	57,525	1,571
Undist. Expend. - Security					
Salaries		25,000	25,000	22,276	2,724
General Supplies	-	1,438	1,438	1,151	287
Total Undist. Expend. - Security	-	26,438	26,438	23,427	3,011
Total Undist. Expend. - Oper. & Maint. Of Plant	59,096	26,438	85,534	80,952	4,582
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,650	-	4,650	2,436	2,214
Total Undist. Expend. - Student Transportation Serv.	4,650	-	4,650	2,436	2,214
UNALLOCATED BENEFITS					
Social Security Contributions	78,663	(3,791)	74,872	69,360	5,512
Other Retirement Contributions - Regular	14,874	3,791	18,665	11,734	6,931
Health Benefits	1,416,479	(145,000)	1,271,479	1,206,622	64,857
TOTAL UNALLOCATED BENEFITS	1,510,016	(145,000)	1,365,016	1,287,716	77,300
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,510,016	(145,000)	1,365,016	1,287,716	77,300
TOTAL UNDISTRIBUTED EXPENDITURES	2,201,423	(111,151)	2,090,272	1,953,261	137,011
TOTAL CURRENT EXPENDITURES	6,717,500	(187,862)	6,529,638	5,863,167	666,471
TOTAL SCHOOL BASED EXPENDITURES	6,717,500	(187,862)	6,529,638	5,863,167	666,471
Other Financing Sources:					
Operating Transfer In	6,717,500	(187,862)	6,529,638	5,863,167	666,471
Total Other Financing Sources	6,717,500	(187,862)	6,529,638	5,863,167	666,471
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, 2014

<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:					
Grades 1-5 - Salaries of Teachers	\$ 847,863	\$ (101,245)	\$ 746,618	\$ 746,618	
Grades 6-8 - Salaries of Teachers	503,883	106,952	610,835	610,540	\$ 295
Regular Programs - Undistributed Instruction					
General Supplies	55,420		55,420	52,171	3,249
Textbooks	300		300	300	
Other Objects	1,495	-	1,495	1,480	15
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,408,961</u>	<u>5,707</u>	<u>1,414,668</u>	<u>1,411,109</u>	<u>3,559</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	486,802	(51,138)	435,664	395,278	40,386
General Supplies	7,400		7,400	6,929	471
Textbooks	200	-	200	200	-
Total Resource Room/Resource Center	<u>494,402</u>	<u>(51,138)</u>	<u>443,264</u>	<u>402,407</u>	<u>40,857</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>494,402</u>	<u>(51,138)</u>	<u>443,264</u>	<u>402,407</u>	<u>40,857</u>
Bilingual Education - Instruction					
Salaries of Teachers	793,224		793,224	693,926	99,298
Other Salaries for Instruction	35,117		35,117	31,678	3,439
General Supplies	24,595		24,595	22,203	2,392
Textbooks	250	-	250	168	82
Total Bilingual Education - Instruction	<u>853,186</u>	<u>-</u>	<u>853,186</u>	<u>747,975</u>	<u>105,211</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,754	340
Total Before/After School Programs - Instruction	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,754</u>	<u>340</u>
Total Before/After School Programs	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,754</u>	<u>340</u>
Total Instruction and At-Risk Programs	<u>2,759,643</u>	<u>(45,431)</u>	<u>2,714,212</u>	<u>2,564,245</u>	<u>149,967</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726	1,278	4,004	2,638	1,366
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	2,846	7,390	7,322	68
Supplies and Materials	300	-	300	300	-
Total Undistributed Expend. - Attend. & Social Work	<u>7,570</u>	<u>4,124</u>	<u>11,694</u>	<u>10,260</u>	<u>1,434</u>
Undistributed Expenditures - Health Services					
Salaries	98,838		98,838	91,122	7,716
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	<u>99,038</u>	<u>-</u>	<u>99,038</u>	<u>91,322</u>	<u>7,716</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	121,108		121,108	113,183	7,925
Supplies and Materials	250	-	250	250	-
Total Undist. Expend. - Guidance Services	<u>121,358</u>	<u>-</u>	<u>121,358</u>	<u>113,433</u>	<u>7,925</u>
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	3,671		3,671		3,671
Supplies and Materials	300	-	300	297	3
Total Undist. Expend. - Improvement of Inst. Serv.	<u>3,971</u>	<u>-</u>	<u>3,971</u>	<u>297</u>	<u>3,674</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 176,751	\$ 21,180	\$ 197,931	\$ 197,931	
Salaries of Secretarial and Clerical Assistants	44,382		44,382	41,209	\$ 3,173
Other Purchased Services (400-500 series)	400		400		400
Supplies and Materials	7,500	(7,000)	500	217	283
Other Objects	219	-	219	-	219
Total Undist. Expend. - Support Serv. - School Admin.	229,252	14,180	243,432	239,357	4,075
Undist. Expend. - Custodial Services					
Salaries	56,012	-	56,012	55,225	787
Total Undist. Expend. - Custodial Services	56,012	-	56,012	55,225	787
Undist. Expend. - Security					
General Supplies	-	1,200	1,200	1,151	49
Total Undist. Expend. - Security	-	1,200	1,200	1,151	49
Total Undist. Expend. - Oper. & Maint. Of Plant	56,012	1,200	57,212	56,376	836
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500	(3,200)	2,300	645	1,655
Total Undist. Expend. - Student Transportation Serv.	5,500	(3,200)	2,300	645	1,655
UNALLOCATED BENEFITS					
Social Security Contributions	21,076	(2,989)	18,087	18,087	-
Other Retirement Contributions - Regular	12,680	2,989	15,669	11,177	4,492
Health Benefits	783,686	10,000	793,686	777,255	16,431
TOTAL UNALLOCATED BENEFITS	817,442	10,000	827,442	806,519	20,923
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	817,442	10,000	827,442	806,519	20,923
TOTAL UNDISTRIBUTED EXPENDITURES	1,345,143	21,304	1,366,447	1,318,209	48,238
TOTAL CURRENT EXPENDITURES	4,104,786	(24,127)	4,080,659	3,882,454	198,205
TOTAL SCHOOL BASED EXPENDITURES	4,104,786	(24,127)	4,080,659	3,882,454	198,205
Other Financing Sources:					
Operating Transfer In	4,104,786	(24,127)	4,080,659	3,882,454	198,205
Total Other Financing Sources	4,104,786	(24,127)	4,080,659	3,882,454	198,205
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, 2014

School: No. 4	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 142,649	\$ (142,649)			
Grades 1-5 - Salaries of Teachers	1,167,764		\$ 1,167,764	\$ 941,923	\$ 225,841
Grades 6-8 - Salaries of Teachers	1,492,957	(59,648)	1,433,309	1,380,282	53,027
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	70,283	(59,516)	10,767		10,767
General Supplies	77,750		77,750	69,224	8,526
Textbooks	25,000		25,000	6,785	18,215
Other Objects	8,000	(3,500)	4,500	-	4,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,984,403	(265,313)	2,719,090	2,398,214	320,876
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	52,969	3,254	56,223	56,223	
Other Salaries for Instruction	46,537		46,537	43,021	3,516
General Supplies	1,350	(1,350)			
Textbooks	1,000	(1,000)	-	-	-
Total Cognitive - Mild	101,856	904	102,760	99,244	3,516
Cognitive - Moderate:					
General Supplies	2,500	(2,500)			
Textbooks	2,000	(2,000)	-	-	-
Total Cognitive - Moderate	4,500	(4,500)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	120,437	38,391	158,828	158,795	33
Other Salaries for Instruction	113,914		113,914	80,547	33,367
General Supplies		3,798	3,798		3,798
Textbooks	-	829	829	-	829
Total Learning and/or Language Disabilities	234,351	43,018	277,369	239,342	38,027
Multiple Disabilities:					
General Supplies	2,000	(1,289)	711	709	2
Total Multiple Disabilities	2,000	(1,289)	711	709	2
Resource Room/Resource Center:					
Salaries of Teachers	333,430		333,430	291,543	41,887
General Supplies	1,500	-	1,500	1,468	32
Total Resource Room/Resource Center	334,930	-	334,930	293,011	41,919
TOTAL SPECIAL EDUCATION - INSTRUCTION	677,637	38,133	715,770	632,306	83,464
Bilingual Education - Instruction					
Salaries of Teachers	116,223		116,223	104,277	11,946
General Supplies	1,500	-	1,500	-	1,500
Total Bilingual Education - Instruction	117,723	-	117,723	104,277	13,446
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	1,828	1,266
Other Salaries for Instruction	2,184	-	2,184	2,160	24
Total Before/After School Programs - Instruction	5,278	-	5,278	3,988	1,290
Total Before/After School Programs	5,278	-	5,278	3,988	1,290
Total Instruction and At-Risk Programs	3,785,041	(227,180)	3,557,861	3,138,785	419,076
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726		2,726	2,580	146
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	2,926	-	2,926	2,580	346
Undistributed Expenditures - Health Services					
Salaries		54,303	54,303	54,303	-
Supplies and Materials	250	-	250	-	250
Total Undistributed Expenditures - Health Services	250	54,303	54,553	54,303	250

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 4	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 118,305		\$ 118,305	\$ 107,639	\$ 10,666
Supplies and Materials	250	-	250	-	250
Total Undist. Expend. - Guidance Services	118,555	-	118,555	107,639	10,916
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	-	500
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	\$ 32,816	32,816	16,408	16,408
Supplies and Materials	9,000	-	9,000	8,787	213
Total Undist. Expend. - Edu. Media Serv./Sch. Library	9,000	32,816	41,816	25,195	16,621
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Instructional Staff Training Serv.	1,000	-	1,000	-	1,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	258,635	18,003	276,638	276,638	-
Salaries of Secretarial and Clerical Assistants	79,376	-	79,376	73,051	6,325
Other Purchased Services (400-500 series)	1,000	-	1,000	850	150
Supplies and Materials	5,000	-	5,000	4,810	190
Total Undist. Expend. - Support Serv. - School Admin.	344,011	18,003	362,014	355,349	6,665
Undist. Expend. - Custodial Services					
Salaries	58,296	-	58,296	57,350	946
General Supplies	6,000	-	6,000	3,742	2,258
Total Undist. Expend. - Custodial Services	64,296	-	64,296	61,092	3,204
Undist. Expend. - Security					
Salaries	57,024	-	57,024	54,841	2,183
General Supplies	-	3,500	3,500	2,015	1,485
Total Undist. Expend. - Security	57,024	3,500	60,524	56,856	3,668
Total Undist. Expend. - Oper. & Maint. Of Plant	121,320	3,500	124,820	117,948	6,872
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	10,700	-	10,700	1,580	9,120
Total Undist. Expend. - Student Transportation Serv.	10,700	-	10,700	1,580	9,120
UNALLOCATED BENEFITS					
Social Security Contributions	44,284	(3,659)	40,625	31,493	9,132
Other Retirement Contributions - Regular	13,661	3,659	17,320	11,009	6,311
Health Benefits	1,090,145	(50,000)	1,040,145	953,498	86,647
TOTAL UNALLOCATED BENEFITS	1,148,090	(50,000)	1,098,090	996,000	102,090
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,148,090	(50,000)	1,098,090	996,000	102,090
TOTAL UNDISTRIBUTED EXPENDITURES	1,756,352	58,622	1,814,974	1,660,594	154,380
TOTAL CURRENT EXPENDITURES	5,541,393	(168,558)	5,372,835	4,799,379	573,456
TOTAL SCHOOL BASED EXPENDITURES	5,541,393	(168,558)	5,372,835	4,799,379	573,456
Other Financing Sources:					
Operating Transfer In	5,541,393	(168,558)	5,372,835	4,799,379	573,456
Total Other Financing Sources	5,541,393	(168,558)	5,372,835	4,799,379	573,456
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDÉD RESOURCE FUND 15
SCHEDULE OF BLENDÉD EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 5 and Don Bosco</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 241,275	\$ (32,275)	\$ 209,000	\$ 117,069	\$ 91,931
Grades 1-5 - Salaries of Teachers	2,316,752	36,449	2,353,201	1,970,433	382,768
Grades 6-8 - Salaries of Teachers	2,584,757	(39,862)	2,544,895	2,417,578	127,317
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	278,989		278,989	143,654	135,335
Purchased Professional-Educational Services	10,000	54,000	64,000	60,000	4,000
Purchased Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	500		500		500
General Supplies	160,334	(15,000)	145,334	108,518	36,816
Textbooks	33,000	-	33,000	25,914	7,086
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,626,607	3,312	5,629,919	4,843,166	786,753
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	165,227	43,929	209,156	154,375	54,781
Other Salaries for Instruction	61,519	50,944	112,463	112,463	
General Supplies	4,000		4,000	3,317	683
Textbooks	1,750	-	1,750	772	978
Total Learning and/or Language Disabilities	232,496	94,873	327,369	270,927	56,442
Resource Room/Resource Center:					
Salaries of Teachers	1,006,078	(1,505)	1,004,573	882,154	122,419
Purchased Professional-Educational Services	5,000		5,000		5,000
General Supplies	7,500		7,500	2,661	4,839
Textbooks	3,500	-	3,500	2,136	1,364
Total Resource Room/Resource Center	1,022,078	(1,505)	1,020,573	886,951	133,622
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,254,574	93,368	1,347,942	1,157,878	190,064
Bilingual Education - Instruction					
Salaries of Teachers	1,165,292	27,511	1,192,803	1,017,418	175,385
Purchased Professional-Educational Services	5,000		5,000	5,000	
General Supplies	11,000		11,000	6,945	4,055
Textbooks	2,500	-	2,500	2,191	309
Total Bilingual Education - Instruction	1,183,792	27,511	1,211,303	1,031,554	179,749
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	5,000	-	5,000	605	4,395
Total School-Spon. Cocurricular Actvts. - Inst.	5,000	-	5,000	605	4,395
Before/After School Programs - Instruction					
Salaries of Teachers	15,028		15,028	4,583	10,445
Other Salaries for Instruction	9,384		9,384	1,932	7,452
Supplies and Materials	1,300	-	1,300	-	1,300
Total Before/After School Programs - Instruction	25,712	-	25,712	6,515	19,197
Total Before/After School Programs	25,712	-	25,712	6,515	19,197
Total Instruction and At-Risk Programs	8,095,685	124,191	8,219,876	7,039,718	1,180,158
Undistributed Expend. - Attend. & Social Work					
Salaries	5,235	(724)	4,511	2,724	1,787
Total Undistributed Expend. - Attend. & Social Work	5,235	(724)	4,511	2,724	1,787
Undistributed Expenditures - Health Services					
Salaries	205,860	(84,548)	121,312	113,282	8,030
Supplies and Materials	1,250	-	1,250	719	531
Total Undistributed Expenditures - Health Services	207,110	(84,548)	122,562	114,001	8,561
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	311,735	(18,601)	293,134	238,297	54,837
Supplies and Materials	550	-	550	298	252
Total Undist. Expend. - Guidance Services	312,285	(18,601)	293,684	238,595	55,089

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 5 and Don Bosco</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	\$ 13,540	-	\$ 13,540	-	\$ 13,540
Total Undist. Expend. - Improvement of Inst. Serv.	<u>13,540</u>	<u>-</u>	<u>13,540</u>	<u>-</u>	<u>13,540</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	161,784	\$ (7,209)	154,575	\$ 148,617	5,958
Supplies and Materials	33,950	11,000	44,950	26,548	18,402
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>195,734</u>	<u>3,791</u>	<u>199,525</u>	<u>175,165</u>	<u>24,360</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	618,606	5,483	624,089	622,636	1,453
Salaries of Secretarial and Clerical Assistants	162,596	(6,700)	155,896	148,853	7,043
Other Purchased Services (400-500 series)	800	-	800	-	800
Supplies and Materials	6,200	-	6,200	5,422	778
Total Undist. Expend. - Support Serv. - School Admin.	<u>788,202</u>	<u>(1,217)</u>	<u>786,985</u>	<u>776,911</u>	<u>10,074</u>
Undist. Expend. - Custodial Services					
Salaries	120,460	-	120,460	116,450	4,010
General Supplies	3,000	-	3,000	1,928	1,072
Total Undist. Expend. - Custodial Services	<u>123,460</u>	<u>-</u>	<u>123,460</u>	<u>118,378</u>	<u>5,082</u>
Undist. Expend. - Security					
Salaries	55,310	69,319	124,619	93,979	30,640
General Supplies	1,100	-	1,100	591	509
Total Undist. Expend. - Security	<u>56,410</u>	<u>69,309</u>	<u>125,719</u>	<u>94,570</u>	<u>31,149</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>179,870</u>	<u>69,309</u>	<u>249,179</u>	<u>212,948</u>	<u>36,231</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	12,000	-	12,000	7,265	4,735
Total Undist. Expend. - Student Transportation Serv.	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>7,265</u>	<u>4,735</u>
UNALLOCATED BENEFITS					
Social Security Contributions	65,861	(5,639)	60,222	60,206	16
Other Retirement Contributions - Regular	15,413	13,529	28,942	18,525	10,417
Health Benefits	2,299,142	(51,000)	2,248,142	2,092,659	155,483
TOTAL UNALLOCATED BENEFITS	<u>2,380,416</u>	<u>(43,110)</u>	<u>2,337,306</u>	<u>2,171,390</u>	<u>165,916</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>2,380,416</u>	<u>(43,110)</u>	<u>2,337,306</u>	<u>2,171,390</u>	<u>165,916</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>4,094,392</u>	<u>(75,100)</u>	<u>4,019,292</u>	<u>3,698,999</u>	<u>1,500,851</u>
TOTAL CURRENT EXPENDITURES	<u>12,190,077</u>	<u>49,091</u>	<u>12,239,168</u>	<u>10,738,717</u>	<u>1,500,451</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	30,000	-	30,000	29,600	400
Total Equipment	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>29,600</u>	<u>400</u>
TOTAL CAPITAL OUTLAY	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>29,600</u>	<u>400</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>12,220,077</u>	<u>49,091</u>	<u>12,269,168</u>	<u>10,768,317</u>	<u>1,500,851</u>
Other Financing Sources:					
Operating Transfer In	12,220,077	49,091	12,269,168	10,768,317	1,500,851
Total Other Financing Sources	<u>12,220,077</u>	<u>49,091</u>	<u>12,269,168</u>	<u>10,768,317</u>	<u>1,500,851</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, 2014

School: No. 6/APA	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 107,630	\$ 43,996	\$ 151,626	\$ 150,665	\$ 961
Grades 1-5 - Salaries of Teachers	999,383		999,383	942,431	56,952
Grades 6-8 - Salaries of Teachers	783,108	(120,446)	662,662	637,881	24,781
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	95,554	18,478	114,032	113,635	397
Purchased Professional-Educational Services	7,500		7,500		7,500
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	53,400	(6,800)	46,600	17,127	29,473
Textbooks	5,000	6,800	11,800		11,800
Other Objects	2,500	-	2,500	-	2,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,055,075	(57,972)	1,997,103	1,861,739	135,364
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	150	(150)			
Textbooks	100	(100)	-	-	-
Total Cognitive - Mild	250	(250)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	60,703	(60,703)			
Other Salaries for Instruction	54,209	(54,209)			
General Supplies	1,800	(1,800)			
Textbooks	449	(449)	-	-	-
Total Learning and/or Language Disabilities	117,161	(117,161)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	54,218		54,218		54,218
Other Salaries for Instruction	47,267	(47,267)			
General Supplies	1,450	(1,450)			
Textbooks	300	(300)	-	-	-
Total Behavioral Disabilities	103,235	(49,017)	54,218	-	54,218
Multiple Disabilities:					
Salaries of Teachers		101,733	101,733	96,055	5,678
Other Salaries for Instruction		93,103	93,103	91,259	1,844
General Supplies		2,516	2,516	2,419	97
Textbooks	0	850	850	-	850
Total Multiple Disabilities	-	198,202	198,202	189,733	8,469
Resource Room/Resource Center:					
Salaries of Teachers	250,281		250,281	228,839	21,442
General Supplies	5,250	-	5,250	-	5,250
Total Resource Room/Resource Center	255,531	-	255,531	228,839	26,692
TOTAL SPECIAL EDUCATION - INSTRUCTION	476,177	31,774	507,951	418,572	89,379
Bilingual Education - Instruction					
Salaries of Teachers	55,867		55,867	52,936	2,931
General Supplies	7,000	-	7,000	1,241	5,759
Total Bilingual Education - Instruction	62,867	-	62,867	54,177	8,690
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	1,938	1,156
Other Salaries for Instruction	2,184	-	2,184	1,588	596
Total Before/After School Programs - Instruction	5,278	-	5,278	3,526	1,752
Total Before/After School Programs	5,278	-	5,278	3,526	1,752
Total Instruction and At-Risk Programs	2,599,397	(26,198)	2,573,199	2,338,014	235,185
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	2,113	6,657	5,550	1,107
Total Undistributed Expend. - Attend. & Social Work	4,544	2,113	6,657	5,550	1,107

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 6/APA	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 56,966		\$ 56,966	\$ 51,982	\$ 4,984
Supplies and Materials	500	-	500	-	500
Total Undistributed Expenditures - Health Services	57,466	-	57,466	51,982	5,484
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	67,222	\$ 5,308	72,530	72,530	
Supplies and Materials	800	-	800	-	800
Total Undist. Expend. - Guidance Services	68,022	5,308	73,330	72,530	800
Undist. Expend. - Improvement of Inst. Serv.					
Undist. Expend. - Edu. Media Serv./Sch. Library					
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,800	-	1,800	-	1,800
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	414,408	50,931	465,339	465,339	
Salaries of Secretarial and Clerical Assistants	157,505		157,505	149,332	8,173
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	4,000	-	4,000	-	4,000
Total Undist. Expend. - Support Serv. - School Admin.	576,713	50,931	627,644	614,671	12,973
Undist. Expend. - Custodial Services					
Salaries	57,546		57,546	55,975	1,571
General Supplies	500	-	500	465	35
Total Undist. Expend. - Custodial Services	58,046	-	58,046	56,440	1,606
Undist. Expend. - Security					
Salaries	54,374	-	54,374	50,487	3,887
Total Undist. Expend. - Security	54,374	-	54,374	50,487	3,887
Total Undist. Expend. - Oper. & Maint. Of Plant	112,420	-	112,420	106,927	5,493
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500		3,500		3,500
Total Undist. Expend. - Student Transportation Serv.	3,500		3,500		3,500
UNALLOCATED BENEFITS					
Social Security Contributions	48,348	(3,992)	44,356	41,241	3,115
Other Retirement Contributions - Regular	8,492	3,992	12,484	7,867	4,617
Health Benefits	910,313	-	910,313	833,905	76,408
TOTAL UNALLOCATED BENEFITS	967,153	-	967,153	883,013	84,140
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	967,153	-	967,153	883,013	84,140
TOTAL UNDISTRIBUTED EXPENDITURES	1,791,618	58,352	1,849,970	1,734,673	
TOTAL CURRENT EXPENDITURES	4,391,015	32,154	4,423,169	4,072,687	350,482
TOTAL SCHOOL BASED EXPENDITURES	4,391,015	32,154	4,423,169	4,072,687	350,482
Other Financing Sources:					
Operating Transfer In	4,391,015	32,154	4,423,169	4,072,687	350,482
Total Other Financing Sources	4,391,015	32,154	4,423,169	4,072,687	350,482
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, 2014

School: No. 7	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 317,867	\$ (33,503)	\$ 284,364	\$ 250,976	\$ 33,388
Grades 6-8 - Salaries of Teachers	998,695	(85,046)	913,649	913,649	-
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	11,700	-	11,700	11,700	-
General Supplies	26,100	-	26,100	22,489	3,611
Textbooks	250	-	250	-	250
Other Objects	1,500	-	1,500	1,500	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,356,112	(118,549)	1,237,563	1,200,314	37,249
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	42,401	-	42,401	-	42,401
General Supplies	1,000	-	1,000	1,000	-
Total Cognitive - Mild	43,401	-	43,401	1,000	42,401
Learning and/or Language Disabilities:					
Salaries of Teachers	57,805	(57,805)	-	-	-
Other Salaries for Instruction	30,397	-	30,397	22,805	7,592
General Supplies	1,000	-	1,000	1,000	-
Total Learning and/or Language Disabilities	89,202	(57,805)	31,397	23,805	7,592
Behavioral Disabilities:					
Salaries of Teachers	52,969	(6,910)	46,059	-	46,059
Other Salaries for Instruction	30,397	(30,397)	-	-	-
General Supplies	1,000	-	1,000	1,000	-
Total Behavioral Disabilities	84,366	(37,307)	47,059	1,000	46,059
Multiple Disabilities:					
Salaries of Teachers	67,490	152,660	220,150	220,150	-
Other Salaries for Instruction	46,537	114,059	160,596	160,596	-
General Supplies	1,000	3,509	4,509	4,505	4
Textbooks	-	850	850	-	850
Total Multiple Disabilities	115,027	271,078	386,105	385,251	854
Resource Room/Resource Center:					
Salaries of Teachers	278,947	(1,990)	276,957	257,128	19,829
General Supplies	1,600	-	1,600	931	669
Total Resource Room/Resource Center	280,547	(1,990)	278,557	258,059	20,498
TOTAL SPECIAL EDUCATION - INSTRUCTION	612,543	173,976	786,519	669,115	117,404
Bilingual Education - Instruction					
Salaries of Teachers	82,216	-	82,216	51,911	30,305
General Supplies	400	-	400	387	13
Total Bilingual Education - Instruction	82,616	-	82,616	52,298	30,318
Before/After School Programs - Instruction					
Salaries of Teachers	9,094	-	9,094	7,718	1,376
Total Before/After School Programs - Instruction	9,094	-	9,094	7,718	1,376
Total Before/After School Programs	9,094	-	9,094	7,718	1,376
Total Instruction and At-Risk Programs	2,060,365	55,427	2,115,792	1,929,445	186,347
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	2,939	4,757	4,757	-
Total Undistributed Expend. - Attend. & Social Work	1,818	2,939	4,757	4,757	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 7	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 54,069	\$ (191)	\$ 53,878	\$ 50,077	\$ 3,801
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	54,269	(191)	54,078	50,277	3,801
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	121,801	-	121,801	112,472	9,329
Total Undist. Expend. - Guidance Services	121,801	-	121,801	112,472	9,329
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	61,101	-	61,101	53,162	7,939
Supplies and Materials	2,500	-	2,500	2,259	241
Total Undist. Expend. - Edu. Media Serv./Sch. Library	63,601	-	63,601	55,421	8,180
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	99,977	-	99,977	96,132	3,845
Salaries of Secretarial and Clerical Assistants	45,832	-	45,832	41,909	3,923
Other Purchased Services (400-500 series)	5,000	-	5,000	2,914	2,086
Total Undist. Expend. - Support Serv. - School Admin.	150,809	-	150,809	140,955	9,854
Undist. Expend. - Custodial Services					
Salaries	53,932	20,843	74,775	57,450	17,325
Total Undist. Expend. - Custodial Services	53,932	20,843	74,775	57,450	17,325
Total Undist. Expend. - Oper. & Maint. Of Plant	53,932	20,843	74,775	57,450	17,325
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	3,136	1,864
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	3,136	1,864
UNALLOCATED BENEFITS					
Social Security Contributions	27,145	(844)	26,301	26,301	-
Other Retirement Contributions - Regular	6,124	844	6,968	5,542	1,426
Health Benefits	613,351	-	613,351	584,301	29,050
TOTAL UNALLOCATED BENEFITS	646,620	-	646,620	616,144	30,476
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	646,620	-	646,620	616,144	30,476
TOTAL UNDISTRIBUTED EXPENDITURES	1,097,850		1,121,441	1,040,612	
TOTAL CURRENT EXPENDITURES	3,158,215	79,018	3,237,233	2,970,057	267,176
TOTAL SCHOOL BASED EXPENDITURES	3,158,215	79,018	3,237,233	2,970,057	267,176
Other Financing Sources:					
Operating Transfer In	3,158,215	79,018	3,237,233	2,970,057	267,176
Total Other Financing Sources	3,158,215	79,018	3,237,233	2,970,057	267,176
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, 2014

School: No. 8	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 108,069		\$ 108,069	\$ 102,817	\$ 5,252
Grades 1-5 - Salaries of Teachers	1,197,726		1,197,726	958,301	239,425
Grades 6-8 - Salaries of Teachers	702,444	\$ (89,545)	612,899	612,537	362
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	117,593	(40,063)	77,530	69,658	7,872
Other Purchased Services (400-500 series)	1,800		1,800		1,800
General Supplies	50,700		50,700	42,132	8,568
Textbooks	24,450	-	24,450	11,190	13,260
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,202,782	(129,608)	2,073,174	1,796,635	276,539
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies		2,084	2,084	1,000	1,084
Textbooks	-	834	834	-	834
Total Cognitive - Moderate	-	2,918	2,918	1,000	1,918
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	61,106	61,106	29,063	32,043
Total Learning and/or Language Disabilities	-	61,106	61,106	29,063	32,043
Behavioral Disabilities:					
Salaries of Teachers	59,603	428	60,031	60,031	-
Other Salaries for Instruction	47,575	-	47,575	-	47,575
Total Behavioral Disabilities	107,178	428	107,606	60,031	47,575
Resource Room/Resource Center:					
Salaries of Teachers	383,633	16,257	399,890	399,890	-
General Supplies	8,450	-	8,450	7,765	685
Total Resource Room/Resource Center	392,083	16,257	408,340	407,655	685
TOTAL SPECIAL EDUCATION - INSTRUCTION	499,261	80,709	579,970	497,749	82,221
Bilingual Education - Instruction					
Salaries of Teachers	408,036		408,036	348,438	59,598
Other Salaries for Instruction		59,607	59,607	29,799	29,808
General Supplies	27,000	-	27,000	21,171	5,829
Total Bilingual Education - Instruction	435,036	59,607	494,643	399,408	95,235
Before/After School Programs - Instruction					
Salaries of Teachers	12,394	-	12,394	2,958	9,436
Total Before/After School Programs - Instruction	12,394	-	12,394	2,958	9,436
Total Before/After School Programs - Support					
Total Before/After School Programs	12,394	-	12,394	2,958	9,436
Total Instruction and At-Risk Programs	3,149,473	10,708	3,160,181	2,696,750	463,431
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	5,628	10,172	9,665	507
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	3,937	8,481	8,481	-
Total Undistributed Expend. - Attend. & Social Work	9,088	9,565	18,653	18,146	507
Undistributed Expenditures - Health Services					
Salaries	57,805	(11,732)	46,073	30,240	15,833
Total Undistributed Expenditures - Health Services	57,805	(11,732)	46,073	30,240	15,833
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	120,392		120,392	63,509	56,883
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undist. Expend. - Guidance Services	121,392	-	121,392	64,509	56,883
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	56,733	56,733	45,386	11,347
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	56,733	56,733	45,386	11,347
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	248,835	55,327	304,162	304,162	-
Salaries of Secretarial and Clerical Assistants	58,315		58,315	54,146	4,169
Other Purchased Services (400-500 series)	500		500	65	435
Supplies and Materials	2,500		2,500	2,495	5
Other Objects	300	-	300	188	112
Total Undist. Expend. - Support Serv. - School Admin.	310,450	55,327	365,777	361,056	4,721

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 8</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 41,530	\$ 55	\$ 41,585	\$ 41,585	
General Supplies	1,000	-	1,000	448	\$ 552
Total Undist. Expend. - Custodial Services	42,530	55	42,585	42,033	552
Undist. Expend. - Security					
Salaries	56,624	-	56,624	51,937	4,687
Total Undist. Expend. - Security	56,624	-	56,624	51,937	4,687
Total Undist. Expend. - Oper. & Maint. Of Plant	99,154	55	99,209	93,970	5,239
UNALLOCATED BENEFITS					
Social Security Contributions	36,025	(4,622)	31,403	30,198	1,205
Other Retirement Contributions - Regular	12,954	4,622	17,576	11,119	6,457
Health Benefits	1,018,054	-	1,018,054	929,125	88,929
TOTAL UNALLOCATED BENEFITS	1,067,033	-	1,067,033	970,442	96,591
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,067,033	-	1,067,033	970,442	96,591
TOTAL UNDISTRIBUTED EXPENDITURES	1,664,922	109,948	1,774,870	1,583,749	
TOTAL CURRENT EXPENDITURES	4,814,395	120,656	4,935,051	4,280,499	654,552
TOTAL SCHOOL BASED EXPENDITURES	4,814,395	120,656	4,935,051	4,280,499	654,552
Other Financing Sources:					
Operating Transfer In	4,814,395	120,656	4,935,051	4,280,499	654,552
Total Other Financing Sources	4,814,395	120,656	4,935,051	4,280,499	654,552
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 9	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 217,960		\$ 217,960	\$ 201,427	\$ 16,533
Grades 1-5 - Salaries of Teachers	3,547,604		3,547,604	3,051,935	495,669
Grades 6-8 - Salaries of Teachers	1,887,418		1,887,418	1,605,441	281,977
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	286,206		286,206	232,242	53,964
Purchased Professional-Educational Services	9,000		9,000	-	9,000
General Supplies	241,500		241,500	227,801	13,699
Textbooks	20,000		20,000	3,193	16,807
Other Objects	4,000	-	4,000	3,108	892
TOTAL REGULAR PROGRAMS - INSTRUCTION	6,213,688	-	6,213,688	5,325,147	888,541
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	103,038		103,038	52,041	50,997
Other Salaries for Instruction	46,537		46,537	236	46,281
General Supplies	1,000		1,000	157	843
Textbooks	500	-	500	-	500
Total Learning and/or Language Disabilities	151,075	-	151,075	52,434	98,621
Resource Room/Resource Center:					
Salaries of Teachers	826,340		826,340	654,506	171,834
General Supplies	3,000	-	3,000	367	2,633
Total Resource Room/Resource Center	829,340	-	829,340	654,873	174,467
TOTAL SPECIAL EDUCATION - INSTRUCTION	980,415	-	980,415	707,327	273,088
Bilingual Education - Instruction					
Salaries of Teachers	1,094,300		1,094,300	938,346	155,954
Other Salaries for Instruction	91,256		91,256	82,814	8,442
General Supplies	4,000	-	4,000	1,210	2,790
Total Bilingual Education - Instruction	1,189,556	-	1,189,556	1,022,370	167,186
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,958	136
Other Salaries for Instruction	2,184	-	2,184	2,088	96
Total Before/After School Programs - Instruction	5,278	-	5,278	5,046	232
Total Before/After School Programs	5,278	-	5,278	5,046	232
Total Instruction and At-Risk Programs	8,388,937	-	8,388,937	7,059,890	1,329,047
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	-	4,544	972	3,572
Total Undistributed Expend. - Attend. & Social Work	4,544	-	4,544	972	3,572
Undistributed Expenditures - Health Services					
Salaries	103,222		103,222	95,192	8,030
Supplies and Materials	500	-	500	442	58
Total Undistributed Expenditures - Health Services	103,722	-	103,722	95,634	8,088
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	177,500		177,500	160,626	16,874
Supplies and Materials	1,000	-	1,000	832	168
Total Undist. Expend. - Guidance Services	178,500	-	178,500	161,458	17,042
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,000		2,000	-	2,000
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. 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, 2014

<u>School No. 9</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 108,708		\$ 108,708	\$ 98,858	\$ 9,850
Supplies and Materials	7,000	-	7,000	6,419	581
Total Undist. Expend. - Edu. Media Serv./Sch. Library	115,708	-	115,708	105,277	10,431
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	1,146	3,854
	5,000	-	5,000	1,146	3,854
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	328,546		328,546	302,707	25,839
Salaries of Secretarial and Clerical Assistants	124,375		124,375	112,690	11,685
Other Purchased Services (400-500 series)	2,500		2,500		2,500
Supplies and Materials	10,000	-	10,000	5,741	4,259
Total Undist. Expend. - Support Serv. - School Admin.	465,421	-	465,421	421,138	44,283
Undist. Expend. - Custodial Services					
Salaries	59,830		59,830	58,225	1,605
General Supplies	500	-	500	441	59
Total Undist. Expend. - Custodial Services	60,330	-	60,330	58,666	1,664
Undist. Expend. - Security					
Salaries	37,088		37,088	34,436	2,652
General Supplies	250	-	250	235	15
Total Undist. Expend. - Security	37,338	-	37,338	34,671	2,667
Total Undist. Expend. - Oper. & Maint. Of Plant	97,668	-	97,668	93,337	4,331
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	3,310	1,690
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	3,310	1,690
UNALLOCATED BENEFITS					
Social Security Contributions	76,009	\$ (11,133)	64,876	57,430	7,446
Other Retirement Contributions - Regular	29,022	11,133	40,155	26,241	13,914
Health Benefits	1,297,535	1,066,634	2,364,169	2,147,095	217,074
TOTAL UNALLOCATED BENEFITS	1,402,566	1,066,634	2,469,200	2,230,766	238,434
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,402,566	1,066,634	2,469,200	2,230,766	238,434
TOTAL UNDISTRIBUTED EXPENDITURES	2,381,129	1,066,634	3,447,763	3,113,038	
TOTAL CURRENT EXPENDITURES	10,770,066	1,066,634	11,836,700	10,172,928	1,663,772
TOTAL SCHOOL BASED EXPENDITURES	10,770,066	1,066,634	11,836,700	10,172,928	1,663,772
Other Financing Sources:					
Operating Transfer In	10,770,066	1,066,634	11,836,700	10,172,928	1,663,772
Total Other Financing Sources	10,770,066	1,066,634	11,836,700	10,172,928	1,663,772
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, 2014

School: No. 10	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 265,191	\$ (83,443)	\$ 181,748	\$ 181,748	
Grades 1-5 - Salaries of Teachers	1,148,394	(62,189)	1,086,205	1,083,773	\$ 2,432
Grades 6-8 - Salaries of Teachers	442,451	206,691	649,142	649,142	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	143,096		143,096	129,254	13,842
Other Purchased Services (400-500 series)	1,500		1,500		1,500
General Supplies	73,000		73,000	40,111	32,889
Textbooks	7,000		7,000		7,000
Other Objects	2,000	-	2,000	604	1,396
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,082,632</u>	<u>61,059</u>	<u>2,143,691</u>	<u>2,084,632</u>	<u>59,059</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	57,148	90,658	147,806	147,773	33
Other Salaries for Instruction	84,606	(7,383)	77,223	75,261	1,962
General Supplies	500	-	500	-	500
Total Learning and/or Language Disabilities	<u>142,254</u>	<u>83,275</u>	<u>225,529</u>	<u>223,034</u>	<u>2,495</u>
Resource Room/Resource Center:					
Salaries of Teachers	576,925	(94,396)	482,529	482,529	
General Supplies	500	-	500	-	500
Total Resource Room/Resource Center	<u>577,425</u>	<u>(94,396)</u>	<u>483,029</u>	<u>482,529</u>	<u>500</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>719,679</u>	<u>(11,121)</u>	<u>708,558</u>	<u>705,563</u>	<u>2,995</u>
Bilingual Education - Instruction					
Salaries of Teachers	608,301	(43,659)	564,642	564,642	
Other Salaries for Instruction	54,920		54,920	50,004	4,916
General Supplies	500	-	500	-	500
Total Bilingual Education - Instruction	<u>663,721</u>	<u>(43,659)</u>	<u>620,062</u>	<u>614,646</u>	<u>5,416</u>
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	1,000	-	1,000	-	1,000
Total School-Spon. Cocurricular Actvts. - Inst.	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	-	2,184	1,902	282
Total Before/After School Programs - Instruction	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>1,902</u>	<u>3,376</u>
Total Before/After School Programs	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>1,902</u>	<u>3,376</u>
Total Instruction and At-Risk Programs	<u>3,472,310</u>	<u>6,279</u>	<u>3,478,589</u>	<u>3,406,743</u>	<u>71,846</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726	4,224	6,950	4,911	2,039
Total Undistributed Expend. - Attend. & Social Work	<u>2,726</u>	<u>4,224</u>	<u>6,950</u>	<u>4,911</u>	<u>2,039</u>
Undistributed Expenditures - Health Services					
Salaries	78,630	(5,971)	72,659	72,358	301
Supplies and Materials	200	-	200	191	9
Total Undistributed Expenditures - Health Services	<u>78,830</u>	<u>(5,971)</u>	<u>72,859</u>	<u>72,549</u>	<u>310</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	129,769		129,769	120,581	9,188
Purchased Professional - Educational Services	1,500	(700)	800	695	105
Supplies and Materials	200	-	200	175	25
Total Undist. Expend. - Guidance Services	<u>131,469</u>	<u>(700)</u>	<u>130,769</u>	<u>121,451</u>	<u>9,318</u>
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	2,000	-	2,000	-	2,000
Total Undist. Expend. - Improvement of Inst. Serv.	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		54,856	54,856	54,856	
Supplies and Materials	1,500	-	1,500	-	1,500
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,500</u>	<u>54,856</u>	<u>56,356</u>	<u>54,856</u>	<u>1,500</u>
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	-	700	700	-	700
	-	700	700	-	700
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	381,882	1,020	382,902	382,902	
Salaries of Secretarial and Clerical Assistants	99,429		99,429	92,810	6,619
Other Purchased Services (400-500 series)	2,800		2,800		2,800
Supplies and Materials	15,300		15,300	1,679	13,621
Other Objects	1,000	-	1,000	210	790
Total Undist. Expend. - Support Serv. - School Admin.	<u>500,411</u>	<u>1,020</u>	<u>501,431</u>	<u>477,601</u>	<u>23,830</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 10	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 60,846		\$ 60,846	\$ 59,275	\$ 1,571
General Supplies	2,000	-	2,000	-	2,000
Total Undist. Expend. - Custodial Services	62,846	-	62,846	59,275	3,571
Undist. Expend. - Security					
Salaries	36,115		36,115	33,533	2,582
General Supplies	2,000	-	2,000	-	2,000
Total Undist. Expend. - Security	38,115	-	38,115	33,533	4,582
Total Undist. Expend. - Oper. & Maint. Of Plant	100,961	-	100,961	92,808	8,153
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,500	-	2,500	2,083	417
Total Undist. Expend. - Student Transportation Serv.	2,500	-	2,500	2,083	417
UNALLOCATED BENEFITS					
Social Security Contributions	47,375	\$ (5,323)	42,052	42,052	
Other Retirement Contributions - Regular	12,204	5,323	17,527	11,750	5,777
Health Benefits	1,038,977	20,000	1,058,977	1,029,903	29,074
TOTAL UNALLOCATED BENEFITS	1,098,556	20,000	1,118,556	1,083,705	34,851
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,098,556	20,000	1,118,556	1,083,705	34,851
TOTAL UNDISTRIBUTED EXPENDITURES	1,918,953	74,129	1,993,082	1,909,964	83,118
TOTAL CURRENT EXPENDITURES	5,391,263	80,408	5,471,671	5,316,707	154,964
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	5,000	-	5,000	-	5,000
Total Equipment	5,000	-	5,000	-	5,000
TOTAL CAPITAL OUTLAY	5,000	-	5,000	-	5,000
TOTAL SCHOOL BASED EXPENDITURES	5,396,263	80,408	5,476,671	5,316,707	159,964
Other Financing Sources:					
Operating Transfer In	5,396,263	80,408	5,476,671	5,316,707	159,964
Total Other Financing Sources	5,396,263	80,408	5,476,671	5,316,707	159,964
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, 2014

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 162,077	\$ 12,234	\$ 174,311	\$ 174,311	
Grades 6-8 - Salaries of Teachers	109,108	81,377	190,485	190,485	
Regular Programs - Undistributed Instruction					
General Supplies	28,520		28,520	14,971	\$ 13,549
Textbooks	6,940		6,940	-	6,940
Other Objects	2,140	-	2,140	1,938	202
TOTAL REGULAR PROGRAMS - INSTRUCTION	308,785	93,611	402,396	381,705	20,691
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	60,584	(60,584)	-	-	-
Total Cognitive - Mild	60,584	(60,584)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		55,003	55,003	55,003	
Other Salaries for Instruction	48,580	-	48,580	45,318	3,262
Total Learning and/or Language Disabilities	48,580	55,003	103,583	100,321	3,262
Multiple Disabilities:					
Salaries of Teachers		48,062	48,062	24,031	24,031
Other Salaries for Instruction		22,991	22,991	2,299	20,692
General Supplies		1,258	1,258	-	1,258
Textbooks	-	500	500	-	500
Total Multiple Disabilities	-	72,811	72,811	26,330	46,481
Resource Room/Resource Center:					
Salaries of Teachers	-	33,827	33,827	33,827	-
Total Resource Room/Resource Center	-	33,827	33,827	33,827	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	109,164	101,057	210,221	160,478	49,743
Bilingual Education - Instruction					
Salaries of Teachers	695,322	-	695,322	651,467	43,855
Total Bilingual Education - Instruction	695,322	-	695,322	651,467	43,855
Before/After School Programs - Instruction					
Salaries of Teachers	11,594		11,594	1,500	10,094
Supplies and Materials	3,800	-	3,800	3,701	99
Total Before/After School Programs - Instruction	15,394	-	15,394	5,201	10,193
Total Before/After School Programs	15,394	-	15,394	5,201	10,193
Summer School - Instruction					
General Supplies	500	-	500	500	-
Total Summer School - Instruction	500	-	500	500	-
Total Summer School	500	-	500	500	-
Total Instruction and At-Risk Programs	1,129,165	194,668	1,323,833	1,199,351	124,482
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	-	4,544	3,327	1,217
Total Undistributed Expend. - Attend. & Social Work	4,544	-	4,544	3,327	1,217
Undistributed Expenditures - Health Services					
Salaries	70,128		70,128	34,747	35,381
Supplies and Materials	200	-	200	106	94
Total Undistributed Expenditures - Health Services	70,328	-	70,328	34,853	35,475
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	107,422		107,422	99,692	7,730
Supplies and Materials	200	-	200	43	157
Total Undist. Expend. - Guidance Services	107,622	-	107,622	99,735	7,887

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 240,230	\$ (96,536)	\$ 143,694	\$ 123,239	\$ 20,455
Salaries of Secretarial and Clerical Assistants	30,586		30,586	28,399	2,187
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	1,000	-	1,000	457	543
Total Undist. Expend. - Support Serv. - School Admin.	272,316	(96,536)	175,780	152,095	23,685
Undist. Expend. - Custodial Services					
Salaries	46,652	323	46,975	46,975	-
Total Undist. Expend. - Custodial Services	46,652	323	46,975	46,975	-
Undist. Expend. - Security					
Salaries	55,824	-	55,824	51,187	4,637
Total Undist. Expend. - Security	55,824	-	55,824	51,187	4,637
Total Undist. Expend. - Oper. & Maint. Of Plant	102,476	323	102,799	98,162	4,637
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,200	-	1,200	800	400
Total Undist. Expend. - Student Transportation Serv.	1,200	-	1,200	800	400
UNALLOCATED BENEFITS					
Social Security Contributions	17,746	(1,598)	16,148	16,148	
Other Retirement Contributions - Regular	3,898	1,598	5,496	3,660	1,836
Health Benefits	390,132	30,000	420,132	411,981	8,151
TOTAL UNALLOCATED BENEFITS	411,776	30,000	441,776	431,789	9,987
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	411,776	30,000	441,776	431,789	9,987
TOTAL UNDISTRIBUTED EXPENDITURES	970,262	(66,213)	904,049	820,761	83,288
TOTAL CURRENT EXPENDITURES	2,099,427	128,455	2,227,882	2,020,112	207,770
TOTAL SCHOOL BASED EXPENDITURES	2,099,427	128,455	2,227,882	2,020,112	207,770
Other Financing Sources:					
Operating Transfer In	2,099,427	128,455	2,227,882	2,020,112	207,770
Total Other Financing Sources	2,099,427	128,455	2,227,882	2,020,112	207,770
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, 2014

<u>School: No. 12</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 1,326,011	\$ 29,699	\$ 1,355,710	\$ 1,355,710	
Grades 6-8 - Salaries of Teachers	822,595	18,600	841,195	841,195	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	9,000		9,000		\$ 9,000
Other Purchased Services (400-500 series)	4,730		4,730	279	4,451
General Supplies	72,000		72,000	55,384	16,616
Textbooks	2,500		2,500		2,500
Other Objects	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,237,836	48,299	2,286,135	2,252,568	33,567
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	60,153	(2,170)	57,983	55,202	2,781
Other Salaries for Instruction	-	16,496	16,496	15,182	1,314
Total Learning and/or Language Disabilities	60,153	14,326	74,479	70,384	4,095
Resource Room/Resource Center:					
Salaries of Teachers	550,172	(1,900)	548,272	499,316	48,956
Total Resource Room/Resource Center	550,172	(1,900)	548,272	499,316	48,956
TOTAL SPECIAL EDUCATION - INSTRUCTION	610,325	12,426	622,751	569,700	53,051
Bilingual Education - Instruction					
Salaries of Teachers	345,855	(54,048)	291,807	291,807	-
Total Bilingual Education - Instruction	345,855	(54,048)	291,807	291,807	-
Before/After School Programs - Instruction					
Salaries of Teachers	25,090		25,090	4,420	20,670
Supplies and Materials	2,000	-	2,000	614	1,386
Total Before/After School Programs - Instruction	27,090	-	27,090	5,034	22,056
Total Before/After School Programs	27,090	-	27,090	5,034	22,056
Total Instruction and At-Risk Programs	3,221,106	6,677	3,227,783	3,119,109	108,674
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818		1,818	1,335	483
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	64,868	-	64,868	49,547	15,321
Total Undistributed Expend. - Attend. & Social Work	66,686	-	66,686	50,882	15,804
Undistributed Expenditures - Health Services					
Salaries	57,805	-	57,805	50,988	6,817
Total Undistributed Expenditures - Health Services	57,805	-	57,805	50,988	6,817
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	86,631	33,112	119,743	119,743	
Supplies and Materials	200	-	200	130	70
Total Undist. Expend. - Guidance Services	86,831	33,112	119,943	119,873	70
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof. Educational Services	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	2,000	(2,000)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		33,892	33,892	33,892	
Supplies and Materials	300	-	300	-	300
Total Undist. Expend. - Edu. Media Serv./Sch. Library	300	33,892	34,192	33,892	300
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	210,082	(3,184)	206,898	172,235	34,663
Salaries of Secretarial and Clerical Assistants	113,831	(39,211)	74,620	74,620	
Other Purchased Services (400-500 series)	3,200	(3,000)	200	198	2
Supplies and Materials		5,000	5,000	3,090	1,910
Other Objects	250	-	250	-	250
Total Undist. Expend. - Support Serv. - School Admin.	327,363	(40,395)	286,968	250,143	36,825

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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. - Custodial Services					
Salaries	-	\$ 52,489	\$ 52,489	\$ 49,455	\$ 3,034
Total Undist. Expend. - Custodial Services	-	52,489	52,489	49,455	3,034
Undist. Expend. - Security					
Salaries	\$ 36,763	-	36,763	35,434	1,329
Total Undist. Expend. - Security	36,763	-	36,763	35,434	1,329
Total Undist. Expend. - Oper. & Maint. Of Plant	36,763	52,489	89,252	84,889	4,363
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	1,483	3,517
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	1,483	3,517
UNALLOCATED BENEFITS					
Social Security Contributions	29,030	(2,917)	26,113	26,113	
Other Retirement Contributions - Regular	12,319	2,917	15,236	12,706	2,530
Health Benefits	893,307	-	893,307	831,018	62,289
TOTAL UNALLOCATED BENEFITS	934,656	-	934,656	869,837	64,819
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	934,656	-	934,656	869,837	64,819
TOTAL UNDISTRIBUTED EXPENDITURES	1,517,404	77,098	1,594,502	1,461,987	132,515
TOTAL CURRENT EXPENDITURES	4,738,510	83,775	4,822,285	4,581,096	241,189
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	9,000	-	9,000	6,194	2,806
Total Equipment	9,000	-	9,000	6,194	2,806
TOTAL CAPITAL OUTLAY	9,000	-	9,000	6,194	2,806
TOTAL SCHOOL BASED EXPENDITURES	4,747,510	83,775	4,831,285	4,587,290	243,995
Other Financing Sources:					
Operating Transfer In	4,747,510	83,775	4,831,285	4,587,290	243,995
Total Other Financing Sources	4,747,510	83,775	4,831,285	4,587,290	243,995
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, 2014

School: No. 13	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 271,350		\$ 271,350	\$ 265,105	\$ 6,245
Grades 1-5 - Salaries of Teachers	1,518,948	\$ (107,692)	1,411,256	1,160,152	251,104
Grades 6-8 - Salaries of Teachers	824,018	(25,850)	798,168	703,702	94,466
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	96,733	53,485	150,218	150,218	
Other Purchased Services (400-500 series)	3,300	(1,500)	1,800	(641)	2,441
General Supplies	84,780	1,500	86,280	77,357	8,923
Other Objects	4,800	1,143	5,943	5,639	304
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,803,929	(78,914)	2,725,015	2,361,532	363,483
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Learning and/or Language Disabilities:					
Salaries of Teachers		48,062	48,062	48,062	
Other Salaries for Instruction		43,570	43,570	43,570	
General Supplies		1,056	1,056		1,056
Textbooks	-	207	207	-	207
Total Learning and/or Language Disabilities	-	92,895	92,895	91,632	1,263
Behavioral Disabilities:					
Salaries of Teachers	51,763	(51,763)			
Other Salaries for Instruction	111,552	(111,552)			
Purchased Professional-Educational Services	1,500	(1,500)			
General Supplies	500	(500)			
Total Behavioral Disabilities	165,315	(165,315)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	342,338		342,338	315,106	27,232
General Supplies	250	-	250	-	250
Total Resource Room/Resource Center	342,588	-	342,588	315,106	27,482
TOTAL SPECIAL EDUCATION - INSTRUCTION	507,903	(72,420)	435,483	406,738	28,745
Bilingual Education - Instruction					
Salaries of Teachers	178,648	(6,707)	171,941	157,011	14,930
General Supplies	300		300		300
Textbooks	7,000	-	7,000	5,901	1,099
Total Bilingual Education - Instruction	185,948	(6,707)	179,241	162,912	16,329
Before/After School Programs - Instruction					
Salaries of Teachers	12,950		12,950	1,853	11,097
Supplies and Materials	1,000	-	1,000	-	1,000
Total Before/After School Programs - Instruction	13,950	-	13,950	1,853	12,097
Total Before/After School Programs	13,950	-	13,950	1,853	12,097
Total Instruction and At-Risk Programs	3,511,730	(158,041)	3,353,689	2,933,035	420,654
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	4,620	9,164	9,164	-
Total Undistributed Expend. - Attend. & Social Work	4,544	4,620	9,164	9,164	-
Undistributed Expenditures - Health Services					
Salaries	77,930	53,187	131,117	113,175	17,942
Supplies and Materials	100	-	100	-	100
Total Undistributed Expenditures - Health Services	78,030	53,187	131,217	113,175	18,042
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	73,485	4,641	78,126	78,126	
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Guidance Services	73,985	4,641	78,626	78,126	500
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		23,102	23,102	22,642	460
Supplies and Materials	4,750	-	4,750	3,850	900
Total Undist. Expend. - Edu. Media Serv./Sch. Library	4,750	23,102	27,852	26,492	1,360

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 13</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	\$ 2,000	-	\$ 2,000	\$ 1,693	\$ 307
	2,000	-	2,000	1,693	307
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	268,629		268,629	262,918	5,711
Salaries of Secretarial and Clerical Assistants	77,344	\$ (658)	76,686	70,514	6,172
Other Purchased Services (400-500 series)	700		700	329	371
Supplies and Materials	14,800	-	14,800	13,522	1,278
Total Undist. Expend. - Support Serv. - School Admin.	361,473	(658)	360,815	347,283	13,532
Undist. Expend. - Custodial Services					
Salaries	44,158	675	44,833	44,833	
General Supplies	4,550	(2,585)	1,965	1,965	-
Total Undist. Expend. - Custodial Services	48,708	(1,910)	46,798	46,798	-
Undist. Expend. - Security					
Salaries		26,826	26,826	26,826	
General Supplies	250	-	250	-	250
Total Undist. Expend. - Security	250	26,826	27,076	26,826	250
Total Undist. Expend. - Oper. & Maint. Of Plant	48,958	24,916	73,874	73,624	250
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,600	1,442	9,042	7,161	1,881
Total Undist. Expend. - Student Transportation Serv.	7,600	1,442	9,042	7,161	1,881
UNALLOCATED BENEFITS					
Social Security Contributions	43,023	(4,849)	38,174	34,783	3,391
Other Retirement Contributions - Regular	14,815	4,849	19,664	12,289	7,375
Health Benefits	915,466	-	915,466	813,521	101,945
TOTAL UNALLOCATED BENEFITS	973,304	-	973,304	860,593	112,711
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	973,304	-	973,304	860,593	112,711
TOTAL UNDISTRIBUTED EXPENDITURES	1,554,644	111,250	1,665,894	1,517,311	148,583
TOTAL CURRENT EXPENDITURES	5,066,374	(46,791)	5,019,583	4,450,346	569,237
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	3,890	-	3,890	-	3,890
Total Equipment	3,890	-	3,890	-	3,890
TOTAL CAPITAL OUTLAY	3,890	-	3,890	-	3,890
TOTAL SCHOOL BASED EXPENDITURES	5,070,264	(46,791)	5,023,473	4,450,346	573,127
Other Financing Sources:					
Operating Transfer In	5,070,264	(46,791)	5,023,473	4,450,346	573,127
Total Other Financing Sources	5,070,264	(46,791)	5,023,473	4,450,346	573,127
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, 2014

School: No. 14	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 134,143		\$ 134,143	\$ 120,824	\$ 13,319
Grades 1-5 - Salaries of Teachers	878,342		878,342	762,916	115,426
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	83,436		83,436	75,917	7,519
General Supplies	39,428		39,428	33,622	5,806
Textbooks	1,000		1,000	-	1,000
Other Objects	1,200	-	1,200	843	357
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,137,549	-	1,137,549	994,122	143,427
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	166,074		166,074	153,969	12,105
General Supplies	1,000	-	1,000	386	614
Total Resource Room/Resource Center	167,074	-	167,074	154,355	12,719
TOTAL SPECIAL EDUCATION - INSTRUCTION	167,074	-	167,074	154,355	12,719
Bilingual Education - Instruction					
Salaries of Teachers	105,736		105,736	96,727	9,009
General Supplies	500	-	500	431	69
Total Bilingual Education - Instruction	106,236	-	106,236	97,158	9,078
Before/After School Programs - Instruction					
Salaries of Teachers	3,366	-	3,366	2,448	918
Total Before/After School Programs - Instruction	3,366	-	3,366	2,448	918
Total Before/After School Programs	3,366	-	3,366	2,448	918
Total Instruction and At-Risk Programs	1,414,225	-	1,414,225	1,248,083	166,142
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726	\$ (1,921)	805	-	805
Total Undistributed Expend. - Attend. & Social Work	2,726	(1,921)	805	-	805
Undistributed Expenditures - Health Services					
Salaries	57,915	-	57,915	53,453	4,462
Total Undistributed Expenditures - Health Services	57,915	-	57,915	53,453	4,462
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	53,711		53,711	50,046	3,665
Supplies and Materials	200	-	200	52	148
Total Undist. Expend. - Guidance Services	53,911	-	53,911	50,098	3,813
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108		109,108	101,658	7,450
Supplies and Materials	2,500	-	2,500	2,443	57
Total Undist. Expend. - Edu. Media Serv./Sch. Library	111,608	-	111,608	104,101	7,507
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	137,679		137,679	132,522	5,157
Salaries of Secretarial and Clerical Assistants	51,966	(153)	51,813	47,601	4,212
Other Purchased Services (400-500 series)	500		500	39	461
Supplies and Materials	5,000	-	5,000	2,282	2,718
Total Undist. Expend. - Support Serv. - School Admin.	195,145	(153)	194,992	182,444	12,548
Undist. Expend. - Custodial Services					
Salaries	46,522	153	46,675	46,342	333
Total Undist. Expend. - Custodial Services	46,522	153	46,675	46,342	333
Undist. Expend. - Security					
Salaries	36,439	-	36,439	33,834	2,605
Total Undist. Expend. - Security	36,439	-	36,439	33,834	2,605
Total Undist. Expend. - Oper. & Maint. Of Plant	82,961	153	83,114	80,176	2,938

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,000	-	\$ 1,000	\$ 989	\$ 11
Total Undist. Expend. - Student Transportation Serv.	1,000	-	1,000	989	11
UNALLOCATED BENEFITS					
Social Security Contributions	21,787	\$ (2,700)	19,087	18,782	305
Other Retirement Contributions - Regular	5,580	2,700	8,280	4,493	3,787
Health Benefits	414,472	25,000	439,472	435,539	3,933
TOTAL UNALLOCATED BENEFITS	441,839	25,000	466,839	458,814	8,025
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	441,839	25,000	466,839	458,814	8,025
TOTAL UNDISTRIBUTED EXPENDITURES	947,105	23,079	970,184	930,075	40,109
TOTAL CURRENT EXPENDITURES	2,361,330	23,079	2,384,409	2,178,158	206,251
TOTAL SCHOOL BASED EXPENDITURES	2,361,330	23,079	2,384,409	2,178,158	206,251
Other Financing Sources:					
Operating Transfer In	2,361,330	23,079	2,384,409	2,178,158	206,251
Total Other Financing Sources	2,361,330	23,079	2,384,409	2,178,158	206,251
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, 2014

School: No. 15	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 175,604	\$ 38,786	\$ 214,390	\$ 214,390	
Grades 1-5 - Salaries of Teachers	1,986,840	34,682	2,021,522	1,979,918	\$ 41,604
Grades 6-8 - Salaries of Teachers	349,019	(270,894)	78,125		78,125
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	163,852		163,852	150,772	13,080
Purchased Professional-Educational Services	16,000		16,000	12,000	4,000
Purchased Technical Services	12,000		12,000	-	12,000
Other Purchased Services (400-500 series)	2,000		2,000	653	1,347
General Supplies	66,082	3,251	69,313	68,144	1,169
Textbooks	10,000		10,000	9,831	169
Other Objects	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,782,377	(194,175)	2,588,202	2,435,708	152,494
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,318	143,744	199,062	199,082	
Other Salaries for Instruction	114,866	3,837	118,703	108,785	9,918
General Supplies	5,000	1,832	6,832	6,589	243
Textbooks	1,000	207	1,207	-	1,207
Total Learning and/or Language Disabilities	176,184	149,620	325,804	314,436	11,368
Behavioral Disabilities:					
Salaries of Teachers	54,618	(32,038)	22,580		22,580
General Supplies	2,000	-	2,000	2,000	-
Total Behavioral Disabilities	56,618	(32,038)	24,580	2,000	22,580
Resource Room/Resource Center:					
Salaries of Teachers	749,853	-	749,853	534,136	215,717
Total Resource Room/Resource Center	749,853	-	749,853	534,136	215,717
TOTAL SPECIAL EDUCATION - INSTRUCTION	982,655	117,582	1,100,237	850,572	249,665
Bilingual Education - Instruction					
Salaries of Teachers	851,317		851,317	579,640	71,677
Other Salaries for Instruction	46,137		46,137	42,115	4,022
General Supplies	6,000		6,000	5,979	21
Textbooks	3,000	-	3,000	2,715	285
Total Bilingual Education - Instruction	706,454	-	706,454	630,449	76,005
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	300	-	300	131	169
Total School-Spon. Cocurricular Actvts. - Inst.	300	-	300	131	169
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	425	2,669
Other Salaries for Instruction	2,184	-	2,184	396	1,788
Total Before/After School Programs - Instruction	5,278	-	5,278	821	4,457
Total Before/After School Programs	5,278	-	5,278	821	4,457
Total Instruction and At-Risk Programs	4,477,064	(76,593)	4,400,471	3,917,681	482,790
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	4,324	8,868	8,868	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,366	2,374	10,740	9,068	1,672
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	13,110	6,698	19,808	17,936	1,872
Undistributed Expenditures - Health Services					
Salaries	59,453	-	59,453	58,283	1,170
Total Undistributed Expenditures - Health Services	59,453	-	59,453	58,283	1,170
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	135,156		135,156	125,347	9,809
Supplies and Materials	300	-	300	248	52
Total Undist. Expend. - Guidance Services	135,456	-	135,456	125,595	9,861

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 15	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	\$ 19,040	-	\$ 19,040	-	\$ 19,040
Total Undist. Expend. - Improvement of Inst. Serv.	19,040	-	19,040	-	19,040
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	60,552	-	60,552	\$ 53,453	7,099
Supplies and Materials	5,000	-	5,000	3,615	1,385
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,552	-	65,552	57,068	8,484
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	406,171	-	406,171	254,270	151,901
Salaries of Secretarial and Clerical Assistants	131,718	-	131,718	79,261	52,457
Supplies and Materials	5,000	-	5,000	4,999	1
Other Objects	700	-	700	-	700
Total Undist. Expend. - Support Serv. - School Admin.	543,589	-	543,589	338,530	205,059
Undist. Expend. - Custodial Services					
Salaries	59,830	-	59,830	58,225	1,605
General Supplies	5,500	\$ (3,250)	2,250	1,250	1,000
Total Undist. Expend. - Custodial Services	65,330	(3,250)	62,080	59,475	2,605
Undist. Expend. - Security					
Salaries	43,349	-	43,349	38,858	4,491
General Supplies	576	-	576	576	-
Total Undist. Expend. - Security	43,925	-	43,925	39,434	4,491
Total Undist. Expend. - Oper. & Maint. Of Plant	109,255	(3,250)	106,005	98,909	7,096
Undist. Expend. - Student Transportation Serv.					
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					
Social Security Contributions	61,947	(3,787)	58,160	47,799	10,361
Other Retirement Contributions - Regular	18,963	3,787	22,750	14,622	8,128
Health Benefits	1,488,831	-	1,488,831	1,289,433	199,398
TOTAL UNALLOCATED BENEFITS	1,569,741	-	1,569,741	1,351,854	217,887
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,569,741	-	1,569,741	1,351,854	217,887
TOTAL UNDISTRIBUTED EXPENDITURES	2,517,196	3,448	2,520,644	2,050,175	470,469
TOTAL CURRENT EXPENDITURES	6,994,260	(73,145)	6,921,115	5,967,856	953,259
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	23,000	-	23,000	22,989	11
Total Equipment	23,000	-	23,000	22,989	11
TOTAL CAPITAL OUTLAY	23,000	-	23,000	22,989	11
TOTAL SCHOOL BASED EXPENDITURES	7,017,260	(73,145)	6,944,115	5,990,845	953,270
Other Financing Sources:					
Operating Transfer In	7,017,260	(73,145)	6,944,115	5,990,845	953,270
Total Other Financing Sources	7,017,260	(73,145)	6,944,115	5,990,845	953,270
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, 2014

School: No. 18 Includes ELC 66	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 440,438		\$ 440,438	\$ 432,578	\$ 7,860
Grades 1-5 - Salaries of Teachers	1,706,155	\$ (97,777)	1,608,378	1,591,717	16,661
Grades 6-8 - Salaries of Teachers	1,185,254		1,185,254	921,819	263,435
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	230,948		230,948	211,976	18,972
Other Purchased Services (400-500 series)	150		150	150	150
General Supplies	176,400	(1,000)	175,400	161,489	13,911
Textbooks	12,000		12,000	11,190	810
Other Objects	6,400	-	6,400	5,720	680
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,757,745	(98,777)	3,658,968	3,336,489	322,479
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		48,062	48,062	41,715	6,347
Other Salaries for Instruction		70,288	70,288	28,357	41,931
General Supplies		1,056	1,056	-	1,056
Textbooks	-	207	207	-	207
Total Learning and/or Language Disabilities	-	119,613	119,613	70,072	49,541
Behavioral Disabilities:					
Salaries of Teachers	58,343		58,343	4,806	53,537
Other Salaries for Instruction	26,178	(26,178)	-	-	-
General Supplies	1,500	(1,500)	-	-	-
Textbooks	600	(600)	-	-	-
Total Behavioral Disabilities	86,621	(28,278)	58,343	4,806	53,537
Multiple Disabilities:					
Salaries of Teachers	51,763	(51,763)	-	-	-
Other Salaries for Instruction	50,196	(50,196)	-	-	-
General Supplies	1,800	(1,351)	449	440	9
Textbooks	750	(750)	-	-	-
Total Multiple Disabilities	104,509	(104,060)	449	440	9
Resource Room/Resource Center:					
Salaries of Teachers	889,347	21,538	910,885	630,250	280,635
General Supplies	7,200		7,200	770	6,430
Textbooks	950		950	-	950
Total Resource Room/Resource Center	897,497	21,538	919,035	631,020	288,015
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,088,627	8,813	1,097,440	706,338	391,102
Bilingual Education - Instruction					
Salaries of Teachers	842,942		842,942	564,739	278,203
Other Salaries for Instruction	30,397		30,397	28,224	2,173
General Supplies	45,650	1,000	46,650	11,979	34,671
Textbooks	3,500		3,500	280	3,220
Other Objects	300	-	300	180	140
Total Bilingual Education - Instruction	922,789	1,000	923,789	605,382	318,407
Before/After School Programs - Instruction					
Salaries of Teachers	6,188	(13)	6,175	4,914	1,261
Other Salaries for Instruction	2,184	13	2,197	2,197	-
Total Before/After School Programs - Instruction	8,372	-	8,372	7,111	1,261
Total Before/After School Programs	8,372	-	8,372	7,111	1,261
Total Instruction and At-Risk Programs	5,777,533	(88,964)	5,688,569	4,655,320	1,033,249
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726		2,726	1,587	1,139
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	-	4,544	2,260	2,284
Total Undistributed Expend. - Attend. & Social Work	7,270	-	7,270	3,847	3,423

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 18 Includes ELC 66	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 107,422	\$ 35,390	\$ 142,812	\$ 135,082	\$ 7,730
Supplies and Materials	200	-	200	147	53
Total Undistributed Expenditures - Health Services	107,622	35,390	143,012	135,229	7,783
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	192,992	-	192,992	178,635	14,357
Supplies and Materials	300	-	300	297	3
Total Undist. Expend. - Guidance Services	193,292	-	193,292	178,932	14,360
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	109,831	(62,595)	47,236	9,336	37,900
Instructional Coaches	64,871	(43,530)	21,341	-	21,341
Supplies and Materials	110	-	110	110	-
Total Undist. Expend. - Improvement of Inst. Serv.	174,812	(106,125)	68,687	9,446	59,241
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	62,771	(659)	62,112	58,283	3,829
Supplies and Materials	3,500	-	3,500	3,498	2
Total Undist. Expend. - Edu. Media Serv./Sch. Library	66,271	(659)	65,612	61,781	3,831
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	284,026	213,737	497,763	497,763	-
Salaries of Secretarial and Clerical Assistants	156,649	(8,982)	147,667	143,302	4,365
Other Purchased Services (400-500 series)	10,150	(8,000)	2,150	2,017	133
Supplies and Materials	3,000	8,000	11,000	4,078	6,922
Total Undist. Expend. - Support Serv. - School Admin.	453,825	204,755	658,580	647,160	11,420
Undist. Expend. - Custodial Services					
Salaries	104,234	187	104,421	96,550	7,871
General Supplies	1,700	-	1,700	768	932
Total Undist. Expend. - Custodial Services	105,934	187	106,121	97,318	8,803
Undist. Expend. - Security					
Salaries	57,024	-	57,024	51,039	5,985
General Supplies	750	-	750	576	174
Total Undist. Expend. - Security	57,774	-	57,774	51,615	6,159
Total Undist. Expend. - Oper. & Maint. Of Plant	163,708	187	163,895	148,933	14,962
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	10,400	-	10,400	6,345	4,055
Total Undist. Expend. - Student Transportation Serv.	10,400	-	10,400	6,345	4,055
UNALLOCATED BENEFITS					
Social Security Contributions	70,841	(8,927)	61,914	57,733	4,181
Other Retirement Contributions - Regular	24,096	8,927	33,023	20,981	12,042
Health Benefits	1,665,781	-	1,665,781	1,550,784	114,997
TOTAL UNALLOCATED BENEFITS	1,760,718	-	1,760,718	1,629,498	131,220
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,760,718	-	1,760,718	1,629,498	131,220
TOTAL UNDISTRIBUTED EXPENDITURES	2,937,918	133,548	3,071,466	2,821,171	250,295
TOTAL CURRENT EXPENDITURES	8,715,451	44,584	8,760,035	7,476,491	1,283,544
TOTAL SCHOOL BASED EXPENDITURES	8,715,451	44,584	8,760,035	7,476,491	1,283,544
Other Financing Sources:					
Operating Transfer In	8,715,451	44,584	8,760,035	7,476,491	1,283,544
Total Other Financing Sources	8,715,451	44,584	8,760,035	7,476,491	1,283,544
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, 2014

School: No. 19	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 108,836		\$ 108,836	\$ 100,405	\$ 8,431
Grades 1-5 - Salaries of Teachers	1,196,260	\$ (49,731)	1,146,529	1,046,908	99,621
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	81,069		81,069	74,655	6,414
General Supplies	47,300		47,300	43,759	3,541
Textbooks	1,715	-	1,715	1,467	248
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,435,180	(49,731)	1,385,449	1,267,194	118,255
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	55,318	(55,318)			
Other Salaries for Instruction	47,971	(47,971)			
General Supplies	1,000	(7)	993	849	144
Textbooks	200	(200)	-	-	-
Total Cognitive - Mild	104,489	(103,496)	993	849	144
Cognitive - Moderate:					
Salaries of Teachers		50,713	50,713	50,713	
General Supplies		2,083	2,083	1,976	107
Textbooks	-	833	833	271	562
Total Cognitive - Moderate	-	53,629	53,629	52,960	669
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	43,916	43,916	43,916	-
Total Learning and/or Language Disabilities	-	43,916	43,916	43,916	-
Resource Room/Resource Center:					
Salaries of Teachers	109,052		109,052	52,243	56,809
General Supplies	1,000		1,000		1,000
Textbooks	250	-	250	-	250
Total Resource Room/Resource Center	110,302	-	110,302	52,243	58,059
TOTAL SPECIAL EDUCATION - INSTRUCTION	214,791	(5,951)	208,840	149,968	58,872
Bilingual Education - Instruction					
Salaries of Teachers	180,846		180,846	167,867	12,979
General Supplies	750		750	493	257
Textbooks	250	-	250	-	250
Total Bilingual Education - Instruction	181,846	-	181,846	168,360	13,486
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,848	246
Total Before/After School Programs - Instruction	3,094	-	3,094	2,848	246
Total Before/After School Programs	3,094	-	3,094	2,848	246
Total Instruction and At-Risk Programs	1,834,911	(55,682)	1,779,229	1,588,370	190,859
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	1,000	2,818	2,076	742
Total Undistributed Expend. - Attend. & Social Work	1,818	1,000	2,818	2,076	742
Undistributed Expenditures - Health Services					
Salaries	102,936		102,936	94,327	8,609
Supplies and Materials	100	-	100	-	100
Total Undistributed Expenditures - Health Services	103,036	-	103,036	94,327	8,709
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	54,554	-	54,554	50,829	3,725
Supplies and Materials	100	-	100	-	100
Total Undist. Expend. - Guidance Services	54,654	-	54,654	50,829	3,825
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108		109,108	100,858	8,250
Supplies and Materials	17,535	-	17,535	10,940	6,595
Total Undist. Expend. - Edu. Media Serv./Sch. Library	126,643	-	126,643	111,798	14,845

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 137,826	\$ 49,731	\$ 187,557	\$ 187,557	
Salaries of Secretarial and Clerical Assistants	45,082		45,082	41,209	\$ 3,873
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	16,000	-	16,000	14,122	1,878
Total Undist. Expend. - Support Serv. - School Admin.	<u>199,708</u>	<u>49,731</u>	<u>249,439</u>	<u>242,888</u>	<u>6,551</u>
Undist. Expend. - Custodial Services					
Salaries	56,782		56,782	55,225	1,537
General Supplies	500	-	500	292	208
Total Undist. Expend. - Custodial Services	<u>57,282</u>	<u>-</u>	<u>57,282</u>	<u>55,517</u>	<u>1,745</u>
Undist. Expend. - Security					
Salaries	48,190	-	48,190	34,721	13,469
Total Undist. Expend. - Security	<u>48,190</u>	<u>-</u>	<u>48,190</u>	<u>34,721</u>	<u>13,469</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>105,452</u>	<u>-</u>	<u>105,452</u>	<u>90,238</u>	<u>15,214</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	3,173	827
Total Undist. Expend. - Student Transportation Serv.	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,173</u>	<u>827</u>
UNALLOCATED BENEFITS					
Social Security Contributions	28,773	(3,116)	25,657	23,936	1,721
Other Retirement Contributions - Regular	8,530	3,116	11,646	6,645	5,001
Health Benefits	646,294	-	646,294	579,718	66,576
TOTAL UNALLOCATED BENEFITS	<u>683,597</u>	<u>-</u>	<u>683,597</u>	<u>610,299</u>	<u>73,298</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>683,597</u>	<u>-</u>	<u>683,597</u>	<u>610,299</u>	<u>73,298</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,278,908</u>	<u>50,731</u>	<u>1,329,639</u>	<u>1,205,628</u>	<u>124,011</u>
TOTAL CURRENT EXPENDITURES	<u>3,113,819</u>	<u>(4,951)</u>	<u>3,108,868</u>	<u>2,793,998</u>	<u>314,870</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,113,819</u>	<u>(4,951)</u>	<u>3,108,868</u>	<u>2,793,998</u>	<u>314,870</u>
Other Financing Sources:					
Operating Transfer In	3,113,819	(4,951)	3,108,868	2,793,998	314,870
Total Other Financing Sources	<u>3,113,819</u>	<u>(4,951)</u>	<u>3,108,868</u>	<u>2,793,998</u>	<u>314,870</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School No. 20</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 267,426	\$ (19,069)	\$ 248,357	\$ 248,357	
Grades 1-5 - Salaries of Teachers	1,103,553	(145,752)	957,801	957,801	
Grades 6-8 - Salaries of Teachers	661,075	(84,128)	576,947	576,947	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	127,930	(35,335)	92,595	92,307	\$ 288
General Supplies	88,840		88,840	79,175	9,665
Textbooks	14,400	(2,613)	11,787	11,787	
Other Objects	2,000	(2,000)	-	-	
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,265,224	(288,897)	1,976,327	1,966,374	9,953
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	56,156	(56,156)			
Other Salaries for Instruction	87,413	(87,413)			
General Supplies	930	(930)			
Textbooks	300	(300)			
Total Cognitive - Mild	144,799	(144,799)			
Learning and/or Language Disabilities:					
Salaries of Teachers	108,457	(107,771)	686	-	686
Other Salaries for Instruction	98,532	(13,784)	84,748	82,949	1,799
General Supplies	930	(930)			
Textbooks	300	(300)			
Total Learning and/or Language Disabilities	208,219	(122,785)	85,434	82,949	2,485
Behavioral Disabilities:					
Salaries of Teachers		250,730	250,730	250,730	
Other Salaries for Instruction		326,943	326,943	326,943	
General Supplies		1	1		1
Textbooks		250	250		250
Total Behavioral Disabilities		577,924	577,924	577,673	251
Multiple Disabilities:					
Salaries of Teachers	123,484	(123,484)			
Other Salaries for Instruction	77,245	(77,245)			
General Supplies	930	(930)			
Textbooks	300	(300)			
Total Multiple Disabilities	201,959	(201,959)			
Resource Room/Resource Center:					
Salaries of Teachers	465,198	(157,115)	308,083	308,083	
General Supplies	300		300		300
Total Resource Room/Resource Center	465,498	(157,115)	308,383	308,083	300
Autism:					
Salaries of Teachers		106,223	106,223	101,371	4,852
Other Salaries for Instruction		165,413	165,413	165,338	75
Total Autism		271,636	271,636	266,709	4,927
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,020,475	222,902	1,243,377	1,235,414	7,963
Bilingual Education - Instruction					
Salaries of Teachers	163,393		163,393	148,633	14,760
General Supplies	300		300		300
Total Bilingual Education - Instruction	163,693		163,693	148,633	15,060
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	3,043	51
Total Before/After School Programs - Instruction	3,094		3,094	3,043	51
Total Before/After School Programs					
Total Instruction and At-Risk Programs	3,452,486	(65,995)	3,386,491	3,353,464	33,027
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	(4,544)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	13,632	(10,903)	2,729	2,729	
Total Undistributed Expend. - Attend. & Social Work	18,176	(15,447)	2,729	2,729	
Undistributed Expenditures - Health Services					
Salaries	105,336	(10,609)	94,727	94,727	
Supplies and Materials	200		200		200
Total Undistributed Expenditures - Health Services	105,536	(10,609)	94,927	94,727	200

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 20	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 118,595	\$ 8,510	\$ 127,105	\$ 127,105	
Supplies and Materials	400	-	400	216	\$ 184
Total Undist. Expend. - Guidance Services	118,995	8,510	127,505	127,321	184
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		10,191	10,191	10,191	
Supplies and Materials	600	-	600	-	600
Total Undist. Expend. - Improvement of Inst. Serv.	600	10,191	10,791	10,191	600
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	105,736	(64,778)	40,958	40,958	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	105,736	(64,778)	40,958	40,958	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	8,000	(8,000)			
Supplies and Materials	300	-	300	-	300
	8,300	(8,000)	300	-	300
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	214,676	106,680	321,356	321,356	
Salaries of Secretarial and Clerical Assistants	107,433	(8,131)	99,302	99,302	
Other Purchased Services (400-500 series)	250		250	180	70
Supplies and Materials	2,570		2,570	2,296	274
Other Objects	800	-	800	-	800
Total Undist. Expend. - Support Serv. - School Admin.	325,729	98,549	424,278	423,134	1,144
Undist. Expend. - Custodial Services					
Salaries	60,846	-	60,846	59,275	1,571
Total Undist. Expend. - Custodial Services	60,846	-	60,846	59,275	1,571
Undist. Expend. - Security					
Salaries	55,074	11,845	66,919	66,919	-
Total Undist. Expend. - Security	55,074	11,845	66,919	66,919	-
Total Undist. Expend. - Oper. & Maint. Of Plant	115,920	11,845	127,765	126,194	1,571
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,695	305
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,695	305
UNALLOCATED BENEFITS					
Social Security Contributions	57,861	16,735	74,596	74,596	
Other Retirement Contributions - Regular	10,447	2,584	13,031	8,676	4,355
Health Benefits	1,103,321	20,000	1,123,321	1,083,055	40,266
TOTAL UNALLOCATED BENEFITS	1,171,629	39,319	1,210,948	1,166,327	44,621
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,171,629	39,319	1,210,948	1,166,327	44,621
TOTAL UNDISTRIBUTED EXPENDITURES	1,972,621	69,580	2,042,201	1,993,276	
TOTAL CURRENT EXPENDITURES	5,425,107	3,585	5,428,692	5,346,740	81,952
TOTAL SCHOOL BASED EXPENDITURES	5,425,107	3,585	5,428,692	5,346,740	81,952
Other Financing Sources:					
Operating Transfer In	5,425,107	3,585	5,428,692	5,346,740	81,952
Total Other Financing Sources	5,425,107	3,585	5,428,692	5,346,740	81,952
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, 2014

School: No. 21	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 217,268		\$ 217,268	\$ 199,382	\$ 17,886
Grades 1-5 - Salaries of Teachers	1,426,612		1,426,612	1,163,096	263,516
Grades 6-8 - Salaries of Teachers	1,047,645		1,047,645	1,001,108	46,537
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	112,853		112,853	102,928	9,925
Other Purchased Services (400-500 series)	1,700		1,700	-	1,700
General Supplies	125,000		125,000	88,318	36,682
Textbooks	7,150	-	7,150	5,115	2,035
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,938,228	-	2,938,228	2,559,947	378,281
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 147,245	147,245	134,987	12,258
Other Salaries for Instruction	40,140	42,816	82,956	82,956	-
General Supplies		2,111	2,111	-	2,111
Textbooks	-	414	414	-	414
Total Learning and/or Language Disabilities	40,140	192,586	232,726	217,943	14,783
Multiple Disabilities:					
Salaries of Teachers	129,292	(129,292)	-	-	-
Other Salaries for Instruction	81,751	(73,893)	7,858	-	7,858
General Supplies	2,000	(2,000)	-	-	-
Textbooks	500	(500)	-	-	-
Total Multiple Disabilities	213,543	(205,685)	7,858	-	7,858
Resource Room/Resource Center:					
Salaries of Teachers	447,306		447,306	387,530	59,776
General Supplies	250	-	250	-	250
Total Resource Room/Resource Center	447,556	-	447,556	387,530	60,026
TOTAL SPECIAL EDUCATION - INSTRUCTION	701,239	(13,099)	688,140	605,473	82,667
Bilingual Education - Instruction					
Salaries of Teachers	402,220	17,400	419,620	419,620	-
Other Salaries for Instruction	53,720		53,720	49,362	4,358
General Supplies	5,000		5,000	4,774	226
Textbooks	2,000	-	2,000	370	1,630
Total Bilingual Education - Instruction	462,940	17,400	480,340	474,126	6,214
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,992	102
Other Salaries for Instruction	2,184	-	2,184	1,926	258
Total Before/After School Programs - Instruction	5,278	-	5,278	4,918	360
Total Before/After School Programs	5,278	-	5,278	4,918	360
Total Instruction and At-Risk Programs	4,107,685	4,301	4,111,986	3,644,464	467,522
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726		2,726	2,641	85
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	3,626	8,170	8,170	-
Total Undistributed Expend. - Attend. & Social Work	7,270	3,626	10,896	10,811	85
Undistributed Expenditures - Health Services					
Salaries	64,523	(1,124)	63,399	59,910	3,489
Supplies and Materials	250	-	250	242	8
Total Undistributed Expenditures - Health Services	64,773	(1,124)	63,649	60,152	3,497
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	107,422	2,597	110,019	110,019	-
Supplies and Materials	250	-	250	158	92
Total Undist. Expend. - Guidance Services	107,672	2,597	110,269	110,177	92
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	996	4
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	996	4
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	56,048		56,048	52,041	4,007
Supplies and Materials	9,000	-	9,000	9,000	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,048	-	65,048	61,041	4,007

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 21</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 431,998	\$ 380	\$ 432,378	\$ 301,702	\$ 130,676
Salaries of Secretarial and Clerical Assistants	105,433		105,433	96,602	8,831
Other Purchased Services (400-500 series)	600		600	198	402
Supplies and Materials	5,000	-	5,000	3,327	1,673
Total Undist. Expend. - Support Serv. - School Admin.	543,031	380	543,411	401,829	141,582
Undist. Expend. - Custodial Services					
Salaries	60,630		60,630	58,958	1,672
General Supplies	1,500	-	1,500	-	1,500
Total Undist. Expend. - Custodial Services	62,130	-	62,130	58,958	3,172
Undist. Expend. - Security					
Salaries	36,115		36,115	34,795	1,320
General Supplies	2,000	-	2,000	1,900	100
Total Undist. Expend. - Security	38,115	-	38,115	36,695	1,420
Total Undist. Expend. - Oper. & Maint. Of Plant	100,245	-	100,245	95,653	4,592
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	3,779	1,221
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	3,779	1,221
UNALLOCATED BENEFITS					
Social Security Contributions	52,806	(6,675)	46,131	44,149	1,982
Other Retirement Contributions - Regular	17,632	6,675	24,307	15,483	8,824
Health Benefits	1,103,456	-	1,103,456	1,047,958	55,498
TOTAL UNALLOCATED BENEFITS	1,173,894	-	1,173,894	1,107,590	66,304
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,173,894	-	1,173,894	1,107,590	66,304
TOTAL UNDISTRIBUTED EXPENDITURES	2,067,933	5,479	2,073,412	1,852,028	
TOTAL CURRENT EXPENDITURES	6,175,618	9,780	6,185,398	5,496,492	688,906
TOTAL SCHOOL BASED EXPENDITURES	6,175,618	9,780	6,185,398	5,496,492	688,906
Other Financing Sources:					
Operating Transfer In	6,175,618	9,780	6,185,398	5,496,492	688,906
Total Other Financing Sources	6,175,618	9,780	6,185,398	5,496,492	688,906
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, 2014

<u>School: No. 24</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 223,073		\$ 223,073	\$ 201,070	\$ 22,003
Grades 1-5 - Salaries of Teachers	1,499,092	\$ (66,179)	1,432,913	1,358,753	74,160
Grades 6-8 - Salaries of Teachers	706,852		706,852	529,278	177,574
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	175,094		175,094	122,662	52,432
Purchased Professional-Educational Services	4,650		4,650	-	4,650
General Supplies	114,350		114,350	92,614	21,736
Textbooks	10,000		10,000	1,574	8,426
Other Objects	2,000	-	2,000	2,000	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,735,111</u>	<u>(66,179)</u>	<u>2,668,932</u>	<u>2,307,951</u>	<u>360,981</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		95,622	95,622	95,822	
Other Salaries for Instruction	64,167	10,441	74,608	74,608	
Purchased Professional-Educational Services	500		500		500
General Supplies	7,000		7,000	4,775	2,225
Textbooks	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	<u>72,667</u>	<u>106,063</u>	<u>178,730</u>	<u>175,005</u>	<u>3,725</u>
Behavioral Disabilities:					
Salaries of Teachers	168,176	(102,624)	65,552	64,692	10,860
Other Salaries for Instruction	-	3,453	3,453	1,381	2,072
Total Behavioral Disabilities	<u>168,176</u>	<u>(99,171)</u>	<u>69,005</u>	<u>56,073</u>	<u>12,932</u>
Resource Room/Resource Center:					
Salaries of Teachers	219,790	57,937	277,727	261,534	16,193
Purchased Professional-Educational Services	1,000		1,000		1,000
General Supplies	1,000	-	1,000	999	1
Total Resource Room/Resource Center	<u>221,790</u>	<u>57,937</u>	<u>279,727</u>	<u>262,533</u>	<u>17,194</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>462,633</u>	<u>64,829</u>	<u>527,462</u>	<u>493,611</u>	<u>33,851</u>
Bilingual Education - Instruction					
Salaries of Teachers	527,810		527,810	480,853	46,957
Other Salaries for Instruction	33,076		33,076	30,711	2,365
Purchased Professional-Educational Services	1,000		1,000		1,000
General Supplies	27,000		27,000	16,061	10,939
Textbooks	2,000	-	2,000	-	2,000
Total Bilingual Education - Instruction	<u>590,886</u>	<u>-</u>	<u>590,886</u>	<u>527,625</u>	<u>63,261</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,230	864
Other Salaries for Instruction	2,184	-	2,184	1,718	466
Total Before/After School Programs - Instruction	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>3,946</u>	<u>1,332</u>
Total Before/After School Programs	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>3,946</u>	<u>1,332</u>
Total Instruction and At-Risk Programs	<u>3,793,908</u>	<u>(1,350)</u>	<u>3,792,558</u>	<u>3,333,133</u>	<u>459,425</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544		4,544		4,544
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	-	4,544	133	4,411
Total Undistributed Expend. - Attend. & Social Work	<u>9,088</u>	<u>-</u>	<u>9,088</u>	<u>133</u>	<u>8,955</u>
Undistributed Expenditures - Health Services					
Salaries	72,476		72,476	68,644	5,832
Supplies and Materials	300	-	300	290	10
Total Undistributed Expenditures - Health Services	<u>72,776</u>	<u>-</u>	<u>72,776</u>	<u>68,934</u>	<u>5,842</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	107,809		107,809	95,731	12,078
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	<u>107,959</u>	<u>-</u>	<u>107,959</u>	<u>95,881</u>	<u>12,078</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 121,654		\$ 121,654	\$ 112,956	\$ 8,698
Supplies and Materials	45,000	\$ (3,453)	41,547	32,363	9,184
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>166,654</u>	<u>(3,453)</u>	<u>163,201</u>	<u>145,319</u>	<u>17,882</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	287,839	380	288,219	273,354	14,865
Salaries of Secretarial and Clerical Assistants	87,710		87,710	64,384	23,326
Other Purchased Services (400-500 series)	300		300		300

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 24</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Supplies and Materials	6,000	14,000	20,000	18,918	1,084
Total Undist. Expend. - Support Serv. - School Admin.	381,849	14,380	396,229	356,654	39,575
Undist. Expend. - Custodial Services					
Salaries	49,850	425	50,275	50,275	-
Total Undist. Expend. - Custodial Services	49,850	425	50,275	50,275	-
Undist. Expend. - Security					
Salaries	39,298	-	39,298	35,838	3,460
Total Undist. Expend. - Security	39,298	-	39,298	35,838	3,460
Total Undist. Expend. - Oper. & Maint. Of Plant	89,148	425	89,573	86,113	3,460
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,538	462
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,538	462
UNALLOCATED BENEFITS					
Social Security Contributions	51,792	(7,478)	44,314	41,292	3,022
Other Retirement Contributions - Regular	20,415	7,478	27,893	17,736	10,157
Health Benefits	1,266,423	-	1,266,423	1,085,230	181,193
TOTAL UNALLOCATED BENEFITS	1,338,630	-	1,338,630	1,144,258	194,372
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,338,630	-	1,338,630	1,144,258	194,372
TOTAL UNDISTRIBUTED EXPENDITURES	2,168,104	11,352	2,179,456	1,896,830	
TOTAL CURRENT EXPENDITURES	5,962,012	10,002	5,972,014	5,229,963	742,051
TOTAL SCHOOL BASED EXPENDITURES	5,962,012	10,002	5,972,014	5,229,963	742,051
Other Financing Sources:					
Operating Transfer In	5,962,012	10,002	5,972,014	5,229,963	742,051
Total Other Financing Sources	5,962,012	10,002	5,972,014	5,229,963	742,051
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, 2014

<u>School: No. 25</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 313,499	\$ 77,695	\$ 391,194	\$ 391,194	
Grades 1-5 - Salaries of Teachers	1,712,838		1,712,838	1,234,450	\$ 478,388
Grades 6-8 - Salaries of Teachers	914,461	(104,892)	809,569	778,504	31,065
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	137,463	25,156	162,619	162,619	
Purchased Technical Services	400		400		400
Other Purchased Services (400-500 series)	892		892	890	2
General Supplies	84,766		84,766	82,759	2,007
Textbooks	8,000		8,000	7,483	517
Other Objects	5,100	-	5,100	3,010	2,090
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,177,419	(2,041)	3,175,378	2,660,909	514,469
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	122,567		122,567	112,554	10,013
Other Salaries for Instruction	91,322		91,322	84,168	7,154
Other Purchased Services (400-500 series)	49		49	48	1
General Supplies	6,478		6,478	5,851	627
Textbooks	1,000		1,000	729	271
Other Objects	280	-	280	75	205
Total Learning and/or Language Disabilities	221,696	-	221,696	203,425	18,271
Resource Room/Resource Center:					
Salaries of Teachers	270,878	1,986	272,864	272,864	
Other Purchased Services (400-500 series)	84		84	84	
General Supplies	8,915		8,915	8,283	632
Textbooks	1,500		1,500	1,396	104
Other Objects	480	-	480	378	102
Total Resource Room/Resource Center	281,857	1,986	283,843	283,005	838
TOTAL SPECIAL EDUCATION - INSTRUCTION	503,553	1,986	505,539	486,430	19,109
Bilingual Education - Instruction					
Salaries of Teachers	176,698		176,698	105,305	71,393
Other Purchased Services (400-500 series)	159		159	158	1
General Supplies	17,147		17,147	14,931	2,216
Textbooks	2,600		2,600	1,483	1,117
Other Objects	910	-	910	769	141
Total Bilingual Education - Instruction	197,514	-	197,514	122,646	74,868
Before/After School Programs - Instruction					
Salaries of Teachers	7,994	-	7,994	2,907	5,087
Total Before/After School Programs - Instruction	7,994	-	7,994	2,907	5,087
Total Before/After School Programs	7,994	-	7,994	2,907	5,087
Total Instruction and At-Risk Programs	3,886,480	(55)	3,886,425	3,272,892	613,533
Undistributed Expend. - Attend. & Social Work					
Salaries	13,632	(3,000)	10,632		10,632
Supplies and Materials	130	-	130	80	50
Total Undistributed Expend. - Attend. & Social Work	13,762	(3,000)	10,762	80	10,682
Undistributed Expenditures - Health Services					
Salaries	99,238		99,238	91,822	7,416
Supplies and Materials	300	-	300	278	22
Total Undistributed Expenditures - Health Services	99,538	-	99,538	92,100	7,438

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 25	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 118,595		\$ 118,595	\$ 110,337	\$ 8,258
Supplies and Materials	400	-	400	126	274
Total Undist. Expend. - Guidance Services	118,995	-	118,995	110,463	8,532
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	4,760		4,760		4,760
Supplies and Materials	2,000	-	2,000	1,320	680
Total Undist. Expend. - Improvement of Inst. Serv.	6,760	-	6,760	1,320	5,440
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108	\$ (68,069)	41,039	3,788	37,251
Supplies and Materials	400	-	400	390	10
Total Undist. Expend. - Edu. Media Serv./Sch. Library	109,508	(68,069)	41,439	4,178	37,261
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	700	-	700	-	700
	700	-	700	-	700
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	399,249		399,249	392,127	7,122
Salaries of Secretarial and Clerical Assistants	105,316		105,316	74,856	30,460
Other Purchased Services (400-500 series)	2,000		2,000	928	1,072
Supplies and Materials	7,000		7,000	5,252	1,748
Other Objects	500	-	500	473	27
Total Undist. Expend. - Support Serv. - School Admin.	514,065	-	514,065	473,636	40,429
Undist. Expend. - Custodial Services					
Salaries	41,530	55	41,585	41,585	
General Supplies	600	-	600	-	600
Total Undist. Expend. - Custodial Services	42,130	55	42,185	41,585	600
Undist. Expend. - Security					
Salaries	55,074		55,074	50,487	4,587
General Supplies	600	-	600	595	5
Total Undist. Expend. - Security	55,674	-	55,674	51,082	4,592
Total Undist. Expend. - Oper. & Maint. Of Plant	97,804	55	97,859	92,667	5,192
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,700	-	5,700	3,269	2,431
Total Undist. Expend. - Student Transportation Serv.	5,700	-	5,700	3,269	2,431
UNALLOCATED BENEFITS					
Social Security Contributions	48,112	(4,536)	43,576	41,038	2,538
Other Retirement Contributions - Regular	17,087	4,536	21,623	13,672	7,951
Health Benefits	1,099,599	-	1,099,599	987,023	112,576
TOTAL UNALLOCATED BENEFITS	1,164,798	-	1,164,798	1,041,733	123,065
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,164,798	-	1,164,798	1,041,733	123,065
TOTAL UNDISTRIBUTED EXPENDITURES	2,131,630	(71,014)	2,060,616	1,819,446	241,170
TOTAL CURRENT EXPENDITURES	6,018,110	(71,069)	5,947,041	5,092,338	854,703
TOTAL SCHOOL BASED EXPENDITURES	6,018,110	(71,069)	5,947,041	5,092,338	854,703
Other Financing Sources:					
Operating Transfer In	6,018,110	(71,069)	5,947,041	5,092,338	854,703
Total Other Financing Sources	6,018,110	(71,069)	5,947,041	5,092,338	854,703
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, 2014

School: No. 26

School: No. 26	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 154,355		\$ 154,355	\$ 154,044	\$ 311
Grades 1-5 - Salaries of Teachers	1,149,724		1,149,724	980,248	169,476
Grades 6-8 - Salaries of Teachers	997,249		997,249	825,314	171,935
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	80,678	\$ 13,936	94,614	94,614	
Purchased Technical Services	3,000		3,000		3,000
Other Purchased Services (400-500 series)	400		400		400
General Supplies	74,279		74,279	72,658	1,621
Textbooks	5,000		5,000	4,889	111
Other Objects	5,000		5,000		5,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,469,685	13,936	2,483,621	2,131,767	351,854
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	-	43,916	43,916	43,916	-
Total Cognitive - Mild	-	43,916	43,916	43,916	-
Cognitive - Moderate:					
Salaries of Teachers		53,453	53,453	53,453	
General Supplies		2,083	2,083		2,083
Textbooks		833	833		833
Total Cognitive - Moderate		56,369	56,369	53,453	2,916
Learning and/or Language Disabilities:					
Salaries of Teachers	57,915	(57,915)			
Other Salaries for Instruction	47,971	(47,971)			
General Supplies	2,000	(632)	1,368	1,368	-
Total Learning and/or Language Disabilities	107,886	(106,518)	1,368	1,368	-
Resource Room/Resource Center:					
Salaries of Teachers	436,218		436,218	358,860	77,358
Total Resource Room/Resource Center	436,218		436,218	358,860	77,358
TOTAL SPECIAL EDUCATION - INSTRUCTION	544,104	(6,233)	537,871	457,597	80,274
Bilingual Education - Instruction					
Salaries of Teachers	110,449	(30,417)	80,032	80,032	
Other Purchased Services (400-500 series)	2,000		2,000	210	1,790
Total Bilingual Education - Instruction	112,449	(30,417)	82,032	80,242	1,790
Before/After School Programs - Instruction					
Salaries of Teachers	35,065	(7,355)	27,710	2,618	25,092
Total Before/After School Programs - Instruction	35,065	(7,355)	27,710	2,618	25,092
Total Before/After School Programs	35,065	(7,355)	27,710	2,618	25,092
Total Instruction and At-Risk Programs	3,161,303	(30,069)	3,131,234	2,672,224	459,010
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726	(605)	2,121		2,121
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	4,671	9,215	9,215	-
Total Undistributed Expend. - Attend. & Social Work	7,270	4,066	11,336	9,215	2,121
Undistributed Expenditures - Health Services					
Salaries	98,838		98,838	91,122	7,716
Total Undistributed Expenditures - Health Services	98,838		98,838	91,122	7,716
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	86,159		86,159	77,691	8,468
Supplies and Materials	700		700	242	458
Total Undist. Expend. - Guidance Services	86,859		86,859	77,933	8,926
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	4,000		4,000		4,000
Total Undist. Expend. - Improvement of Inst. Serv.	4,000		4,000		4,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,422		107,422	100,092	7,330
Supplies and Materials	1,000		1,000	994	6
Total Undist. Expend. - Edu. Media Serv./Sch. Library	108,422		108,422	101,086	7,336
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	331,326		331,326	296,684	34,642
Salaries of Secretarial and Clerical Assistants	106,633		106,633	98,152	8,481
Supplies and Materials	6,000		6,000	3,819	2,181
Other Objects	400		400		400
Total Undist. Expend. - Support Serv. - School Admin.	444,359		444,359	398,655	45,704

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 26</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 51,618	\$ 457	\$ 52,075	\$ 52,075	
General Supplies	1,200	-	1,200	888	\$ 312
Total Undist. Expend. - Custodial Services	<u>52,818</u>	<u>457</u>	<u>53,275</u>	<u>52,963</u>	<u>312</u>
Undist. Expend. - Security					
Salaries	-	41,021	41,021	41,021	-
Total Undist. Expend. - Security	<u>-</u>	<u>41,021</u>	<u>41,021</u>	<u>41,021</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>52,818</u>	<u>41,478</u>	<u>94,296</u>	<u>93,984</u>	<u>312</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	2,597	403
Total Undist. Expend. - Student Transportation Serv.	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,597</u>	<u>403</u>
UNALLOCATED BENEFITS					
Social Security Contributions	34,770	(486)	34,284	34,284	
Other Retirement Contributions - Regular	15,041	486	15,527	12,156	3,371
Health Benefits	889,610	-	889,610	819,884	69,726
TOTAL UNALLOCATED BENEFITS	<u>939,421</u>	<u>-</u>	<u>939,421</u>	<u>866,324</u>	<u>73,097</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>939,421</u>	<u>-</u>	<u>939,421</u>	<u>866,324</u>	<u>73,097</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,744,987</u>	<u>45,544</u>	<u>1,790,531</u>	<u>1,640,916</u>	<u>149,615</u>
TOTAL CURRENT EXPENDITURES	<u>4,906,290</u>	<u>15,475</u>	<u>4,921,765</u>	<u>4,313,140</u>	<u>608,625</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	5,800	-	5,800	4,900	900
Total Equipment	<u>5,800</u>	<u>-</u>	<u>5,800</u>	<u>4,900</u>	<u>900</u>
TOTAL CAPITAL OUTLAY	<u>5,800</u>	<u>-</u>	<u>5,800</u>	<u>4,900</u>	<u>900</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,912,090</u>	<u>15,475</u>	<u>4,927,565</u>	<u>4,318,040</u>	<u>609,525</u>
Other Financing Sources:					
Operating Transfer In	4,912,090	15,475	4,927,565	4,318,040	609,525
Total Other Financing Sources	<u>4,912,090</u>	<u>15,475</u>	<u>4,927,565</u>	<u>4,318,040</u>	<u>609,525</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>School: No. 27</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 310,048		\$ 310,048	\$ 211,379	\$ 98,669
Grades 1-5 - Salaries of Teachers	1,808,216	\$ (6,681)	1,801,535	1,735,851	65,684
Grades 6-8 - Salaries of Teachers	959,631	(60,881)	898,750	898,750	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	232,913		232,913	175,419	57,494
Purchased Professional-Educational Services	20,000	(20,000)			
Other Purchased Services (400-500 series)	20,500		20,500	20,242	258
General Supplies	130,101	20,000	150,101	102,821	47,280
Textbooks	2,000		2,000	1,669	331
Other Objects	5,831	-	5,831	4,684	1,147
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,489,240	(67,562)	3,421,678	3,150,815	270,863
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	166,412		166,412	106,935	59,477
Other Salaries for Instruction	75,457		75,457	61,684	13,773
General Supplies	750		750		750
Textbooks	250	-	250	200	50
Total Learning and/or Language Disabilities	242,869	-	242,869	168,819	74,050
Resource Room/Resource Center:					
Salaries of Teachers	384,137	22,548	406,685	406,685	-
General Supplies	1,200	-	1,200	-	1,200
Total Resource Room/Resource Center	385,337	22,548	407,885	406,685	1,200
TOTAL SPECIAL EDUCATION - INSTRUCTION	628,206	22,548	650,754	575,504	75,250
Bilingual Education - Instruction					
Salaries of Teachers	160,294	41,133	201,427	201,304	123
General Supplies	550		550		550
Textbooks	200	-	200	200	-
Total Bilingual Education - Instruction	161,044	41,133	202,177	201,504	673
Before/After School Programs - Instruction					
Salaries of Teachers	6,494		6,494	5,219	1,275
Other Salaries for Instruction	2,184	-	2,184	1,986	198
Total Before/After School Programs - Instruction	8,678	-	8,678	7,205	1,473
Total Before/After School Programs	8,678	-	8,678	7,205	1,473
Total Instruction and At-Risk Programs	4,287,168	(3,881)	4,283,287	3,935,028	348,259
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	4,933	9,477	9,477	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	45,440	(1,052)	44,388	7,773	36,615
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	50,184	3,881	54,065	17,250	36,815
Undistributed Expenditures - Health Services					
Salaries	77,930		77,930	72,358	5,572
Supplies and Materials	750		750	553	197
Other Objects	144	-	144	-	144
Total Undistributed Expenditures - Health Services	78,824	-	78,824	72,911	5,913
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	177,722		177,722	153,566	24,156
Supplies and Materials	1,100	-	1,100	-	1,100
Total Undist. Expend. - Guidance Services	178,822	-	178,822	153,566	25,256
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	750	(750)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	750	(750)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108		109,108	101,258	7,850
Supplies and Materials	8,250	-	8,250	7,834	416
Total Undist. Expend. - Edu. Media Serv./Sch. Library	117,358	-	117,358	109,092	8,266
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	353,152		353,152	344,558	8,594
Salaries of Secretarial and Clerical Assistants	105,882		105,882	95,324	10,558
Other Purchased Services (400-500 series)	2,900		2,900	615	2,285
Supplies and Materials	4,000		4,000	2,646	1,354
Other Objects	300	-	300	-	300
Total Undist. Expend. - Support Serv. - School Admin.	466,234	-	466,234	443,143	23,091
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, 2014

<u>School: No. 27</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Salaries	\$ 59,830		\$ 59,830	\$ 58,225	\$ 1,605
General Supplies	1,600	-	1,600	-	1,600
Total Undist. Expend. - Custodial Services	61,430	-	61,430	58,225	3,205
Undist. Expend. - Security					
Salaries	36,439	-	36,439	33,834	2,605
Total Undist. Expend. - Security	36,439	-	36,439	33,834	2,605
Total Undist. Expend. - Oper. & Maint. Of Plant	97,869	-	97,869	92,059	5,810
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet Home and School)	3,474	\$ 750	4,224	4,155	69
Total Undist. Expend. - Student Transportation Serv.	3,474	750	4,224	4,155	69
UNALLOCATED BENEFITS					
Social Security Contributions	60,318	(8,692)	51,626	46,769	4,857
Other Retirement Contributions - Regular	21,139	8,692	29,831	18,546	11,285
Health Benefits	1,284,306	-	1,284,306	1,187,496	96,810
TOTAL UNALLOCATED BENEFITS	1,365,763	-	1,365,763	1,252,811	112,952
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,365,763	-	1,365,763	1,252,811	112,952
TOTAL UNDISTRIBUTED EXPENDITURES	2,359,278	3,881	2,363,159	2,144,987	
TOTAL CURRENT EXPENDITURES	6,646,446	-	6,646,446	6,080,015	566,431
TOTAL SCHOOL BASED EXPENDITURES	6,646,446	-	6,646,446	6,080,015	566,431
Other Financing Sources:					
Operating Transfer In	6,646,446	-	6,646,446	6,080,015	566,431
Total Other Financing Sources	6,646,446	-	6,646,446	6,080,015	566,431
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, 2014

School: No. 28	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 264,921		\$ 264,921	\$ 211,121	\$ 53,800
Grades 1-5 - Salaries of Teachers	1,123,873		1,123,873	895,418	228,455
Grades 6-8 - Salaries of Teachers	686,143	\$ 29,258	715,401	715,401	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	110,839	24,030	134,869	134,092	777
General Supplies	43,300		43,300	19,110	24,190
Textbooks	12,275		12,275	1,594	10,681
Other Objects	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,242,351	53,288	2,295,639	1,976,736	318,903
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		165,146	165,146	165,146	
Other Salaries for Instruction		133,630	133,630	133,630	
General Supplies		1,329	1,329		1,329
Textbooks	-	800	800	-	800
Total Cognitive - Mild	-	300,905	300,905	298,776	2,129
Cognitive - Moderate:					
Salaries of Teachers	53,009	(53,009)	-	-	-
Total Cognitive - Moderate	53,009	(53,009)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	58,903	(58,903)			
Other Salaries for Instruction	79,883	(79,883)			
General Supplies	2,500	(2,500)			
Textbooks	400	(38)	362		362
Other Objects	200	(200)	-	-	-
Total Learning and/or Language Disabilities	141,886	(141,524)	362	-	362
Behavioral Disabilities:					
Salaries of Teachers	118,357	(118,357)			
Other Salaries for Instruction	46,630	(46,630)		(424)	424
General Supplies	1,300	(1,158)	142		142
Textbooks	650	-	650		650
Other Objects	100	(100)	-	-	-
Total Behavioral Disabilities	167,037	(166,245)	792	(424)	1,216
Resource Room/Resource Center:					
Salaries of Teachers	175,762	(6,567)	169,195	167,950	1,245
General Supplies	1,500	-	1,500	-	1,500
Total Resource Room/Resource Center	177,262	(6,567)	170,695	167,950	2,745
TOTAL SPECIAL EDUCATION - INSTRUCTION	539,194	(66,440)	472,754	466,302	6,452
Bilingual Education - Instruction					
Salaries of Teachers	88,813	7,047	95,860	95,860	
General Supplies	3,900		3,900	1,984	1,916
Textbooks	100	-	100	-	100
Total Bilingual Education - Instruction	92,813	7,047	99,860	97,844	2,016
Before/After School Programs - Instruction					
Salaries of Teachers	12,019	41	12,060	3,135	8,925
Other Salaries for Instruction	2,184	(41)	2,143	1,530	613
Total Before/After School Programs - Instruction	14,203	-	14,203	4,665	9,538
Before/After School Programs - Support					
Salaries	2,400	-	2,400	-	2,400
Total Before/After School Programs - Support	2,400	-	2,400	-	2,400
Total Before/After School Programs	16,603	-	16,603	4,665	11,938
Total Instruction and At-Risk Programs	2,890,961	(6,105)	2,884,856	2,545,547	339,309
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	-	1,818	846	972
Total Undistributed Expend. - Attend. & Social Work	1,818	-	1,818	846	972
Undistributed Expenditures - Health Services					
Salaries	130,365	(67,700)	62,665	62,665	
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	130,565	(67,700)	62,865	62,665	200
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	37,062	(434)	36,628	34,892	1,736
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Guidance Services	37,262	(434)	36,828	34,892	1,936
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	313	687
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	313	687

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 28	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 51,763		\$ 51,763	\$ 46,022	\$ 5,741
Supplies and Materials	500	-	500	356	144
Total Undist. Expend. - Edu. Media Serv./Sch. Library	52,263	-	52,263	46,378	5,885
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	193,337	\$ 380	193,717	193,382	335
Salaries of Secretarial and Clerical Assistants	85,202		85,202	77,811	7,391
Other Purchased Services (400-500 series)	2,000		2,000		2,000
Supplies and Materials	3,300	-	3,300	377	2,923
Total Undist. Expend. - Support Serv. - School Admin.	283,839	380	284,219	271,570	12,649
Undist. Expend. - Custodial Services					
Salaries	57,957	-	57,957	55,755	2,202
Total Undist. Expend. - Custodial Services	57,957	-	57,957	55,755	2,202
Undist. Expend. - Security					
Salaries	36,763	4,047	40,810	40,495	315
Total Undist. Expend. - Security	36,763	4,047	40,810	40,495	315
Total Undist. Expend. - Oper. & Maint. Of Plant	94,720	4,047	98,767	96,250	2,517
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,337	663
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,337	663
UNALLOCATED BENEFITS					
Social Security Contributions	43,321	(3,827)	39,494	39,250	244
Other Retirement Contributions - Regular	7,878	3,827	11,705	7,533	4,172
Health Benefits	922,359	-	922,359	850,809	71,550
TOTAL UNALLOCATED BENEFITS	973,558	-	973,558	897,592	75,966
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	973,558	-	973,558	897,592	75,966
TOTAL UNDISTRIBUTED EXPENDITURES	1,577,025	(63,707)	1,513,318	1,411,843	101,475
TOTAL CURRENT EXPENDITURES	4,467,986	(69,812)	4,398,174	3,957,390	440,784
TOTAL SCHOOL BASED EXPENDITURES	4,467,986	(69,812)	4,398,174	3,957,390	440,784
Other Financing Sources:					
Operating Transfer In	4,467,986	(69,812)	4,398,174	3,957,390	440,784
Total Other Financing Sources	4,467,986	(69,812)	4,398,174	3,957,390	440,784
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, 2014

<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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 113,964		\$ 113,964	\$ 105,495	\$ 8,469
Grades 1-5 - Salaries of Teachers	1,033,671	\$ (38,783)	994,888	988,842	6,046
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	78,737		78,737	68,488	10,249
General Supplies	50,700	(2,071)	48,629	14,224	34,405
Textbooks	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,278,072	(40,854)	1,237,218	1,177,049	60,169
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	63,338		63,338	56,631	6,707
Other Salaries for Instruction	41,035	436	41,471	35,147	6,324
Total Learning and/or Language Disabilities	104,373	436	104,809	91,778	13,031
Multiple Disabilities:					
Salaries of Teachers	60,702	(60,638)	64	-	64
Total Multiple Disabilities	60,702	(60,638)	64	-	64
Resource Room/Resource Center:					
Salaries of Teachers	103,038	48,696	151,734	143,092	8,642
General Supplies	1,000	-	1,000	-	1,000
Total Resource Room/Resource Center	104,038	48,696	152,734	143,092	9,642
TOTAL SPECIAL EDUCATION - INSTRUCTION	269,113	(11,506)	257,607	234,870	22,737
Bilingual Education - Instruction					
Salaries of Teachers	275,372		275,372	231,811	43,561
General Supplies	2,000	-	2,000	-	2,000
Total Bilingual Education - Instruction	277,372	-	277,372	231,811	45,561
Before/After School Programs - Instruction					
Salaries of Teachers	9,894	-	9,894	2,941	6,953
Total Before/After School Programs - Instruction	9,894	-	9,894	2,941	6,953
Total Before/After School Programs	9,894	-	9,894	2,941	6,953
Total Instruction and At-Risk Programs	1,834,451	(52,360)	1,782,091	1,646,671	135,420
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	551	2,369	1,750	619
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	4,747	9,291	9,291	-
Supplies and Materials	300	-	300	-	300
Total Undistributed Expend. - Attend. & Social Work	6,662	5,298	11,960	11,041	919
Undistributed Expenditures - Health Services					
Salaries	100,238		100,238	91,822	8,416
Supplies and Materials	300	-	300	186	114
Total Undistributed Expenditures - Health Services	100,538	-	100,538	92,008	8,530
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	65,465		65,465	60,995	4,470
Supplies and Materials	600	-	600	-	600
Total Undist. Expend. - Guidance Services	66,065	-	66,065	60,995	5,070
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	4,000	-	4,000	2,075	1,925
Total Undist. Expend. - Improvement of Inst. Serv.	4,000	-	4,000	2,075	1,925
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	62,351		62,351	57,243	5,108
Supplies and Materials	3,000	-	3,000	1,153	1,847
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,351	-	65,351	58,396	6,955
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	2,000	-	2,000	-	2,000
	2,000	-	2,000	-	2,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	128,756		128,756	123,077	5,679
Salaries of Secretarial and Clerical Assistants	51,266		51,266	47,601	3,665
Supplies and Materials	5,000	-	5,000	2,849	2,151
Total Undist. Expend. - Support Serv. - School Admin.	185,022	-	185,022	173,527	11,495

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<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. - Custodial Services					
Salaries	\$ 57,562	-	\$ 57,562	\$ 56,025	\$ 1,537
Total Undist. Expend. - Custodial Services	<u>57,562</u>	<u>-</u>	<u>57,562</u>	<u>56,025</u>	<u>1,537</u>
Undist. Expend. - Security					
General Supplies	300	-	300	-	300
Total Undist. Expend. - Security	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>57,862</u>	<u>-</u>	<u>57,862</u>	<u>56,025</u>	<u>1,837</u>
UNALLOCATED BENEFITS					
Social Security Contributions	24,273	\$ (2,636)	21,637	21,637	-
Other Retirement Contributions - Regular	7,383	2,636	10,019	7,028	2,991
Health Benefits	572,993	-	572,993	513,589	59,404
TOTAL UNALLOCATED BENEFITS	<u>604,649</u>	<u>-</u>	<u>604,649</u>	<u>542,254</u>	<u>62,395</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>604,649</u>	<u>-</u>	<u>604,649</u>	<u>542,254</u>	<u>62,395</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,092,149</u>	<u>5,298</u>	<u>1,097,447</u>	<u>996,321</u>	<u>101,126</u>
TOTAL CURRENT EXPENDITURES	<u>2,926,600</u>	<u>(47,062)</u>	<u>2,879,538</u>	<u>2,642,992</u>	<u>236,546</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,926,600</u>	<u>(47,062)</u>	<u>2,879,538</u>	<u>2,642,992</u>	<u>236,546</u>
Other Financing Sources:					
Operating Transfer In	2,926,600	(47,062)	2,879,538	2,642,992	236,546
Total Other Financing Sources	<u>2,926,600</u>	<u>(47,062)</u>	<u>2,879,538</u>	<u>2,642,992</u>	<u>236,546</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<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					
Salaries	\$ 162,153	\$ (4,002)	\$ 158,151	\$ 149,460	\$ 8,691
Supplies and Materials	400	-	400	265	135
Total Undistributed Expenditures - Health Services	162,553	(4,002)	158,551	149,725	8,826
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	175,300	36,395	211,695	211,695	
Supplies and Materials	1,500	-	1,500	-	1,500
Total Undist. Expend. - Guidance Services	176,800	36,395	213,195	211,695	1,500
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		15,279	15,279	15,279	
Supplies and Materials	1,000	-	1,000	-	1,000
Other Objects	95	-	95	-	95
Total Undist. Expend. - Improvement of Inst. Serv.	1,095	15,279	16,374	15,279	1,095
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108	-	109,108	101,658	7,450
Supplies and Materials	6,000	-	6,000	1,210	4,790
Total Undist. Expend. - Edu. Media Serv./Sch. Library	115,108	-	115,108	102,868	12,240
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	500	-	500	-	500
Supplies and Materials	1,000	-	1,000	-	1,000
	1,500	-	1,500	-	1,500
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	358,514	-	358,514	318,087	40,427
Salaries of Secretarial and Clerical Assistants	173,663	-	173,663	158,654	15,009
Other Purchased Services (400-500 series)	250	-	250	131	119
Supplies and Materials	10,000	-	10,000	5,877	4,123
Other Objects	500	-	500	500	-
Total Undist. Expend. - Support Serv. - School Admin.	542,927	-	542,927	483,249	59,678
Undist. Expend. - Custodial Services					
Salaries	62,380	-	62,380	60,775	1,605
General Supplies	5,000	-	5,000	3,358	1,642
Total Undist. Expend. - Custodial Services	67,380	-	67,380	64,133	3,247
Undist. Expend. - Security					
Salaries	92,264	-	92,264	85,021	7,243
General Supplies	1,000	-	1,000	-	1,000
Total Undist. Expend. - Security	93,264	-	93,264	85,021	8,243
Total Undist. Expend. - Oper. & Maint. Of Plant	160,644	-	160,644	149,154	11,490
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	-	8,000	2,002	5,998
Total Undist. Expend. - Student Transportation Serv.	8,000	-	8,000	2,002	5,998
UNALLOCATED BENEFITS					
Social Security Contributions	106,655	(6,676)	99,979	92,663	7,316
Other Retirement Contributions - Regular	14,517	6,676	21,193	21,193	
Health Benefits	1,892,241	-	1,892,241	1,744,688	147,553
TOTAL UNALLOCATED BENEFITS	2,013,413	-	2,013,413	1,858,544	154,869
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,013,413	-	2,013,413	1,858,544	154,869
TOTAL UNDISTRIBUTED EXPENDITURES	3,191,328	49,127	3,240,455	2,981,880	258,575
TOTAL CURRENT EXPENDITURES	9,071,807	81,402	9,153,209	8,548,278	604,931
TOTAL SCHOOL BASED EXPENDITURES	9,071,807	81,402	9,153,209	8,548,278	604,931
Other Financing Sources:					
Operating Transfer In	9,071,807	81,402	9,153,209	8,548,278	604,931
Total Other Financing Sources	9,071,807	81,402	9,153,209	8,548,278	604,931
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, 2014

School: No. 30 MLK	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 680,077	\$ 36,077	\$ 716,154	\$ 716,154	
Grades 1-5 - Salaries of Teachers	1,455,557	(8,309)	1,447,248	1,429,232	\$ 18,016
Grades 6-8 - Salaries of Teachers	1,061,900	(109,640)	952,260	952,260	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	429,173		429,173	388,490	40,683
Purchased Technical Services	100		100	-	100
General Supplies	136,005	7,035	143,040	133,213	9,827
Textbooks	15,000		15,000	3,122	11,878
Other Objects	10,000		10,000	8,429	1,571
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,787,812	(74,837)	3,712,975	3,630,900	82,075
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	231,080	(60,709)	170,371	156,539	13,832
Other Salaries for Instruction	170,156	(155,463)	14,693		14,693
General Supplies	3,000	(3,000)			
Textbooks	500		500	493	7
Total Learning and/or Language Disabilities	404,736	(219,172)	185,564	157,032	28,532
Behavioral Disabilities:					
Salaries of Teachers	59,054	115,312	174,366	174,366	
Other Salaries for Instruction	32,742	229,856	262,598	262,440	158
General Supplies	1,000	4,629	5,629	1,955	3,674
Textbooks	500	250	750	493	257
Total Behavioral Disabilities	93,296	350,047	443,343	439,254	4,089
Resource Room/Resource Center:					
Salaries of Teachers	507,646	(15,214)	492,432	396,150	96,282
General Supplies	1,200		1,200	420	780
Total Resource Room/Resource Center	508,846	(15,214)	493,632	396,570	97,062
Autism:					
Salaries of Teachers	368,229		368,229	339,316	28,913
Other Salaries for Instruction	196,891	(8,549)	188,342	188,193	149
General Supplies	6,500		6,500	5,930	570
Textbooks	500		500	-	500
Total Autism	572,120	(8,549)	563,571	533,439	30,132
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,578,998	107,112	1,686,110	1,526,295	159,815
Bilingual Education - Instruction					
Salaries of Teachers	451,939		451,939	366,461	85,478
Other Salaries for Instruction	46,537		46,537	31,012	15,525
General Supplies	3,000		3,000	1,497	1,503
Textbooks	1,000		1,000	382	618
Total Bilingual Education - Instruction	502,476		502,476	399,352	103,124
Before/After School Programs - Instruction					
Salaries of Teachers	4,641		4,641	4,121	520
Other Salaries for Instruction	6,552		6,552	5,730	822
Total Before/After School Programs - Instruction	11,193		11,193	9,851	1,342
Total Before/After School Programs	11,193		11,193	9,851	1,342
Total Instruction and At-Risk Programs	5,880,479	32,275	5,912,754	5,566,398	346,356
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	1,455	5,999	5,999	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544		4,544	3,365	1,179
Supplies and Materials	200		200	-	200
Total Undistributed Expend. - Attend. & Social Work	9,288	1,455	10,743	9,364	1,379

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 33 EWK	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 201,486	\$ (765)	\$ 200,721	\$ 193,796	\$ 6,925
Grades 1-5 - Salaries of Teachers	1,180,390	(91,381)	1,089,009	1,089,009	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	131,438		131,438	119,863	11,575
Purchased Professional-Educational Services	2,000		2,000		2,000
General Supplies	64,998		64,998	52,188	12,810
Textbooks	5,500	-	5,500	-	5,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,585,812	(92,146)	1,493,666	1,454,856	38,810
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	110,924	(110,924)			
Other Salaries for Instruction	108,639	(108,639)			
General Supplies	2,500	(500)	2,000	1,685	315
Textbooks	500	(500)	-	-	-
Total Learning and/or Language Disabilities	222,563	(220,563)	2,000	1,685	315
Multiple Disabilities:					
Salaries of Teachers	226,434	14,775	241,209	241,209	
Other Salaries for Instruction	82,677	92,994	175,671	175,671	
General Supplies	2,500	3,512	6,012		6,012
Textbooks	500	850	1,350	-	1,350
Total Multiple Disabilities	312,111	112,131	424,242	416,880	7,362
Resource Room/Resource Center:					
Salaries of Teachers	201,877	(36,300)	165,577	158,073	7,504
Total Resource Room/Resource Center	201,877	(36,300)	165,577	158,073	7,504
TOTAL SPECIAL EDUCATION - INSTRUCTION	736,551	(144,732)	591,819	576,638	15,181
Bilingual Education - Instruction					
Salaries of Teachers	211,473	36,410	247,883	247,883	
Other Salaries for Instruction	54,209		54,209	50,544	3,665
General Supplies	2,500		2,500		2,500
Textbooks	500	-	500	-	500
Total Bilingual Education - Instruction	268,682	36,410	305,092	298,427	6,665
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,771	323
Other Salaries for Instruction	2,184	-	2,184	1,944	240
Total Before/After School Programs - Instruction	5,278	-	5,278	4,715	563
Total Before/After School Programs	5,278	-	5,278	4,715	563
Total Instruction and At-Risk Programs	2,596,323	(200,468)	2,395,855	2,334,636	61,219
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	-	1,818	1,753	65
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	11,245	(3,168)	8,077	2,110	5,967
Total Undistributed Expend. - Attend. & Social Work	13,063	(3,168)	9,895	3,863	6,032
Undistributed Expenditures - Health Services					
Salaries	60,238	-	60,238	55,931	4,307
Total Undistributed Expenditures - Health Services	60,238	-	60,238	55,931	4,307
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	39,134	-	39,134	35,946	3,188
Total Undist. Expend. - Guidance Services	39,134	-	39,134	35,946	3,188

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 33 EWK</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	\$ 4,000	-	\$ 4,000	-	\$ 4,000
Total Undist. Expend. - Improvement of Inst. Serv.	4,000	-	4,000	-	4,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	106,308	-	106,308	\$ 97,458	8,850
Supplies and Materials	2,000	-	2,000	-	2,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library	108,308	-	108,308	97,458	10,850
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	8,000	-	8,000	-	8,000
	8,000	-	8,000	-	8,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	122,148	\$ 61,448	183,596	183,596	-
Salaries of Secretarial and Clerical Assistants	52,716	-	52,716	48,301	4,415
Other Purchased Services (400-500 series)	1,500	-	1,500	-	1,500
Supplies and Materials	6,000	-	6,000	2,003	3,997
Total Undist. Expend. - Support Serv. - School Admin.	182,364	61,448	243,812	233,900	9,912
Undist. Expend. - Custodial Services					
Salaries	56,762	-	56,762	39,574	17,188
Total Undist. Expend. - Custodial Services	56,762	-	56,762	39,574	17,188
Undist. Expend. - Security					
Salaries	48,190	(3,542)	44,648	44,095	553
Total Undist. Expend. - Security	48,190	(3,542)	44,648	44,095	553
Total Undist. Expend. - Oper. & Maint. Of Plant	104,952	(3,542)	101,410	83,669	17,741
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	2,019	981
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	2,019	981
UNALLOCATED BENEFITS					
Social Security Contributions	50,387	(3,775)	46,612	42,697	3,915
Other Retirement Contributions - Regular	9,393	3,775	13,168	8,158	5,010
Health Benefits	827,129	-	827,129	772,026	55,103
TOTAL UNALLOCATED BENEFITS	886,909	-	886,909	822,881	64,028
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	886,909	-	886,909	822,881	64,028
TOTAL UNDISTRIBUTED EXPENDITURES	1,409,968	-	1,464,706	1,335,667	129,039
TOTAL CURRENT EXPENDITURES	4,006,291	(145,730)	3,860,561	3,670,303	190,258
TOTAL SCHOOL BASED EXPENDITURES	4,006,291	(145,730)	3,860,561	3,670,303	190,258
Other Financing Sources:					
Operating Transfer In	4,006,291	(145,730)	3,860,561	3,670,303	190,258
Total Other Financing Sources	4,006,291	(145,730)	3,860,561	3,670,303	190,258
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, 2014

<u>School: No. 34 RC</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 59,603		\$ 59,603	\$ 54,692	\$ 4,911
Grades 1-5 - Salaries of Teachers	716,589		716,589	602,186	114,403
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	45,404		45,404	26,175	19,229
General Supplies	37,000		37,000	31,637	5,363
Textbooks	800		800	-	800
Other Objects	1,610	-	1,610	1,323	287
TOTAL REGULAR PROGRAMS - INSTRUCTION	861,006	-	861,006	716,013	144,993
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	59,184		59,184	54,303	4,881
Other Salaries for Instruction	46,137		46,137	42,221	3,916
General Supplies	2,700		2,700	1,925	775
Textbooks	200		200	-	200
Other Objects	105	-	105	13	92
Total Learning and/or Language Disabilities	108,326	-	108,326	98,462	9,864
Resource Room/Resource Center:					
Salaries of Teachers	113,401		113,401	100,116	13,285
General Supplies	800		800	176	624
Total Resource Room/Resource Center	114,201	-	114,201	100,292	13,909
TOTAL SPECIAL EDUCATION - INSTRUCTION	222,527	-	222,527	198,754	23,773
Bilingual Education - Instruction					
Salaries of Teachers	580,263		580,263	571,983	8,280
General Supplies	24,000		24,000	18,299	5,701
Textbooks	850		850	-	850
Other Objects	735	-	735	645	90
Total Bilingual Education - Instruction	605,848	-	605,848	590,927	14,921
Before/After School Programs - Instruction					
Salaries of Teachers	4,114	-	4,114	3,264	850
Total Before/After School Programs - Instruction	4,114	-	4,114	3,264	850
Total Before/After School Programs	4,114	-	4,114	3,264	850
Total Instruction and At-Risk Programs	1,693,495	-	1,693,495	1,508,958	184,537
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544		4,544	4,468	76
Supplies and Materials	50	-	50	-	50
Total Undistributed Expend. - Attend. & Social Work	4,594	-	4,594	4,468	126
Undistributed Expenditures - Health Services					
Salaries	68,190		68,190	62,665	5,525
Supplies and Materials	170	-	170	170	-
Total Undistributed Expenditures - Health Services	68,360	-	68,360	62,835	5,525
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	53,711		53,711	50,046	3,665
Supplies and Materials	185	-	185	-	185
Total Undist. Expend. - Guidance Services	53,896	-	53,896	50,046	3,850
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	62,201	\$ (6)	62,195	57,433	4,762
Supplies and Materials	1,000	6	1,006	980	26
Total Undist. Expend. - Edu. Media Serv./Sch. Library	63,201	-	63,201	58,413	4,788

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 34 RC</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	\$ 300		\$ 300		\$ 300
Supplies and Materials	50	-	50	-	50
	350	-	350	-	350
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	148,598		148,598	\$ 143,156	5,442
Salaries of Secretarial and Clerical Assistants	53,916		53,916	50,251	3,665
Other Purchased Services (400-500 series)	150		150	21	129
Supplies and Materials	2,000		2,000	1,276	724
Other Objects	100	-	100	89	11
Total Undist. Expend. - Support Serv. - School Admin.	204,764	-	204,764	194,793	9,971
Undist. Expend. - Custodial Services					
Salaries	59,830	-	59,830	57,475	2,355
Total Undist. Expend. - Custodial Services	59,830	-	59,830	57,475	2,355
Undist. Expend. - Security					
Salaries	57,024	-	57,024	44,088	12,936
Total Undist. Expend. - Security	57,024	-	57,024	44,088	12,936
Total Undist. Expend. - Oper. & Maint. Of Plant	116,854	-	116,854	101,563	15,291
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,925	-	2,925	2,428	497
Total Undist. Expend. - Student Transportation Serv.	2,925	-	2,925	2,428	497
UNALLOCATED BENEFITS					
Social Security Contributions	23,928	\$ (1,503)	22,425	19,542	2,883
Other Retirement Contributions - Regular	3,647	1,503	5,150	3,139	2,011
Health Benefits	604,827	-	604,827	546,339	58,488
TOTAL UNALLOCATED BENEFITS	632,402	-	632,402	569,020	63,382
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	632,402	-	632,402	569,020	63,382
TOTAL UNDISTRIBUTED EXPENDITURES	1,147,346	-	1,147,346	1,043,566	103,780
TOTAL CURRENT EXPENDITURES	2,840,841	-	2,840,841	2,552,524	288,317
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	9,000	-	9,000	-	9,000
Total Equipment	9,000	-	9,000	-	9,000
TOTAL CAPITAL OUTLAY	9,000	-	9,000	-	9,000
TOTAL SCHOOL BASED EXPENDITURES	2,849,841	-	2,849,841	2,552,524	297,317
Other Financing Sources:					
Operating Transfer In	2,849,841	-	2,849,841	2,552,524	297,317
Total Other Financing Sources	2,849,841	-	2,849,841	2,552,524	297,317
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, 2014

School: No. 36 Alexander Hamilton Acad.	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 222,926		\$ 222,926	\$ 208,656	\$ 14,270
Grades 1-5 - Salaries of Teachers	1,056,667		1,056,667	996,453	60,214
Grades 6-8 - Salaries of Teachers	847,976		847,976	710,973	137,003
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	206,919		206,919	188,989	17,930
Other Purchased Services (400-500 series)	9,000		9,000	8,520	480
General Supplies	60,310		60,310	56,540	3,770
Textbooks	3,000	-	3,000	2,225	775
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,406,798	-	2,406,798	2,172,356	234,442
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 49,662	49,662	40,441	9,221
Other Salaries for Instruction		58,770	58,770	28,055	30,715
General Supplies		1,056	1,056		1,056
Textbooks	-	207	207	-	207
Total Learning and/or Language Disabilities	-	109,695	109,695	68,496	41,199
Multiple Disabilities:					
Salaries of Teachers	52,409	(52,409)	-	-	-
Other Salaries for Instruction	29,771	(29,771)	-	-	-
General Supplies	300	(300)	-	-	-
Total Multiple Disabilities	82,480	(82,480)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	392,226		392,226	351,915	40,311
General Supplies	2,000		2,000	2,000	-
Textbooks	1,000	-	1,000	-	1,000
Total Resource Room/Resource Center	395,226	-	395,226	353,915	41,311
TOTAL SPECIAL EDUCATION - INSTRUCTION	477,706	27,215	504,921	422,411	82,510
Before/After School Programs - Instruction					
Salaries of Teachers	19,414		19,414	14,048	5,366
Other Salaries for Instruction	2,184	-	2,184	486	1,698
Total Before/After School Programs - Instruction	21,598	-	21,598	14,534	7,064
Total Before/After School Programs	21,598	-	21,598	14,534	7,064
Total Instruction and At-Risk Programs	2,906,102	27,215	2,933,317	2,609,301	324,016
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818	50	1,868	1,863	5
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	-	4,544	-	4,544
Total Undistributed Expend. - Attend. & Social Work	6,362	50	6,412	1,863	4,549
Undistributed Expenditures - Health Services					
Salaries	78,630		78,630	72,358	6,272
Supplies and Materials	200	-	200	97	103
Total Undistributed Expenditures - Health Services	78,830	-	78,830	72,455	6,375
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	83,759	(8,150)	75,609	73,409	2,200
Supplies and Materials	500	-	500	291	209
Total Undist. Expend. - Guidance Services	84,259	(8,150)	76,109	73,700	2,409
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,720		2,720	-	2,720
Supplies and Materials	3,000	-	3,000	1,622	1,378
Total Undist. Expend. - Improvement of Inst. Serv.	5,720	-	5,720	1,622	4,098
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,000		4,000	-	4,000
Other Purchased Services (400-500 series)	2,000		2,000	627	1,373
Supplies and Materials	1,000	-	1,000	194	806
	7,000	-	7,000	821	6,179
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	202,721		202,721	193,770	8,951
Salaries of Secretarial and Clerical Assistants	83,966		83,966	79,443	4,523
Other Purchased Services (400-500 series)	3,650		3,650	-	3,650
Supplies and Materials	800	-	800	609	191
Total Undist. Expend. - Support Serv. - School Admin.	291,137	-	291,137	273,822	17,315

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 36 Alexander Hamilton Acad.</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 59,080	\$ (1,453)	\$ 57,627	\$ 21,198	\$ 36,429
Total Undist. Expend. - Custodial Services	<u>59,080</u>	<u>(1,453)</u>	<u>57,627</u>	<u>21,198</u>	<u>36,429</u>
Undist. Expend. - Security					
Salaries	-	30,458	30,458	30,458	-
Total Undist. Expend. - Security	<u>-</u>	<u>30,458</u>	<u>30,458</u>	<u>30,458</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>59,080</u>	<u>29,005</u>	<u>88,085</u>	<u>51,656</u>	<u>36,429</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,200	-	7,200	2,027	5,173
Total Undist. Expend. - Student Transportation Serv.	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>2,027</u>	<u>5,173</u>
UNALLOCATED BENEFITS					
Social Security Contributions	38,459	(1,287)	37,172	32,719	4,453
Other Retirement Contributions - Regular	10,108	1,287	11,395	7,206	4,189
Health Benefits	906,333	20,000	926,333	893,966	32,367
TOTAL UNALLOCATED BENEFITS	<u>954,900</u>	<u>20,000</u>	<u>974,900</u>	<u>933,891</u>	<u>41,009</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>954,900</u>	<u>20,000</u>	<u>974,900</u>	<u>933,891</u>	<u>41,009</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,494,488</u>	<u>40,905</u>	<u>1,535,393</u>	<u>1,411,857</u>	
TOTAL CURRENT EXPENDITURES	<u>4,400,590</u>	<u>68,120</u>	<u>4,468,710</u>	<u>4,021,158</u>	<u>447,552</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,400,590</u>	<u>68,120</u>	<u>4,468,710</u>	<u>4,021,158</u>	<u>447,552</u>
Other Financing Sources:					
Operating Transfer In	4,400,590	68,120	4,468,710	4,021,158	447,552
Total Other Financing Sources	<u>4,400,590</u>	<u>68,120</u>	<u>4,468,710</u>	<u>4,021,158</u>	<u>447,552</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, 2014**

School: No. 40 Urban Leadership	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 168,124		\$ 168,124	\$ 155,804	\$ 12,320
Grades 1-5 - Salaries of Teachers	570,390		570,390	502,438	67,952
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	82,498		82,498	74,743	7,755
General Supplies	29,500		29,500	26,159	3,341
Textbooks	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	851,512	-	851,512	759,144	92,368
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	58,484		58,484	55,684	2,800
General Supplies	300	-	300	63	237
Total Resource Room/Resource Center	58,784	-	58,784	55,747	3,037
TOTAL SPECIAL EDUCATION - INSTRUCTION	58,784	-	58,784	55,747	3,037
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,210	884
Total Before/After School Programs - Instruction	3,094	-	3,094	2,210	884
Total Before/After School Programs	3,094	-	3,094	2,210	884
Total Instruction and At-Risk Programs	913,390	-	913,390	817,101	96,289
Undistributed Expend. - Attend. & Social Work					
Salaries	1,818		1,818	-	1,818
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	-	4,544	3,965	579
Total Undistributed Expend. - Attend. & Social Work	6,362	-	6,362	3,965	2,397
Undistributed Expenditures - Health Services					
Salaries	56,815	-	56,815	52,753	4,062
Total Undistributed Expenditures - Health Services	56,815	-	56,815	52,753	4,062
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	26,089		26,089	23,964	2,125
Supplies and Materials	250	-	250	-	250
Total Undist. Expend. - Guidance Services	26,339	-	26,339	23,964	2,375
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	133,126		133,126	127,175	5,951
Salaries of Secretarial and Clerical Assistants	56,618		56,618	22,044	34,574
Other Purchased Services (400-500 series)	300		300	-	300
Supplies and Materials	3,900	-	3,900	2,243	1,657
Total Undist. Expend. - Support Serv. - School Admin.	193,944	-	193,944	151,462	42,482
Undist. Expend. - Custodial Services					
Salaries	-	\$ 50,985	50,985	-	50,985
Total Undist. Expend. - Custodial Services	-	50,985	50,985	-	50,985
Total Undist. Expend. - Oper. & Maint. Of Plant	-	50,985	50,985	-	50,985
UNALLOCATED BENEFITS					
Social Security Contributions	18,320	(1,636)	16,684	9,602	7,082
Other Retirement Contributions - Regular	2,575	1,636	4,211	2,574	1,637
Health Benefits	316,712	-	316,712	290,296	26,416
TOTAL UNALLOCATED BENEFITS	337,607	-	337,607	302,472	35,135
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	337,607	-	337,607	302,472	35,135
TOTAL UNDISTRIBUTED EXPENDITURES	621,067	50,985	672,052	534,616	137,436
TOTAL CURRENT EXPENDITURES	1,534,457	50,985	1,585,442	1,351,717	233,725
TOTAL SCHOOL BASED EXPENDITURES	1,534,457	50,985	1,585,442	1,351,717	233,725
Other Financing Sources:					
Operating Transfer In	1,534,457	50,985	1,585,442	1,351,717	233,725
Total Other Financing Sources	1,534,457	50,985	1,585,442	1,351,717	233,725
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, 2014

School: No. 41 Dale Avenue	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 542,316	\$ 899,188	\$ 1,241,504	\$ 1,045,498	\$ 196,006
Grades 1-5 - Salaries of Teachers	573,857	(539,397)	34,460	34,460	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	487,016	199,301	686,317	686,317	
Purchased Professional-Educational Services	8,000		6,000		6,000
Other Purchased Services (400-500 series)	250		250		250
General Supplies	59,720		59,720	44,439	15,281
Other Objects	3,500		3,500		3,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,672,659</u>	<u>359,092</u>	<u>2,031,751</u>	<u>1,810,714</u>	<u>221,037</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,867	(10,905)	44,962	36,256	8,706
Other Salaries for Instruction	45,404	(14,337)	31,067	30,834	233
Total Learning and/or Language Disabilities	<u>101,271</u>	<u>(25,242)</u>	<u>76,029</u>	<u>67,090</u>	<u>8,939</u>
Resource Room/Resource Center:					
Salaries of Teachers	115,720		115,720	107,244	8,476
Total Resource Room/Resource Center	<u>115,720</u>	<u>-</u>	<u>115,720</u>	<u>107,244</u>	<u>8,476</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>216,991</u>	<u>(25,242)</u>	<u>191,749</u>	<u>174,334</u>	<u>17,415</u>
Bilingual Education - Instruction					
Salaries of Teachers	416,117	(277,871)	138,246	48,062	90,184
Total Bilingual Education - Instruction	<u>416,117</u>	<u>(277,871)</u>	<u>138,246</u>	<u>48,062</u>	<u>90,184</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,856	238
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>2,856</u>	<u>2,422</u>
Total Before/After School Programs	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>2,856</u>	<u>2,422</u>
Total Instruction and At-Risk Programs	<u>2,311,045</u>	<u>55,979</u>	<u>2,367,024</u>	<u>2,035,966</u>	<u>331,058</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726	2,167	4,893	4,176	717
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	5,262	9,806	9,806	-
Total Undistributed Expend. - Attend. & Social Work	<u>7,270</u>	<u>7,429</u>	<u>14,699</u>	<u>13,982</u>	<u>717</u>
Undistributed Expenditures - Health Services					
Salaries	98,838	(989)	97,849	91,122	6,727
Supplies and Materials	500	-	500	-	500
Total Undistributed Expenditures - Health Services	<u>99,338</u>	<u>(989)</u>	<u>98,349</u>	<u>91,122</u>	<u>7,227</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	23,781	-	23,781	22,081	1,700
Total Undist. Expend. - Guidance Services	<u>23,781</u>	<u>-</u>	<u>23,781</u>	<u>22,081</u>	<u>1,700</u>
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	30	-	30	-	30
Total Undist. Expend. - Improvement of Inst. Serv.	<u>30</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>30</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	62,201	-	62,201	57,433	4,768
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>62,201</u>	<u>-</u>	<u>62,201</u>	<u>57,433</u>	<u>4,768</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	97,953	73,805	171,758	171,758	-
Salaries of Secretarial and Clerical Assistants	103,233		103,233	95,202	8,031
Supplies and Materials	1,000	(863)	137	-	137
Total Undist. Expend. - Support Serv. - School Admin.	<u>202,186</u>	<u>72,942</u>	<u>275,128</u>	<u>266,960</u>	<u>8,168</u>
Undist. Expend. - Custodial Services					
Salaries	57,546	-	57,546	55,975	1,571
Total Undist. Expend. - Custodial Services	<u>57,546</u>	<u>-</u>	<u>57,546</u>	<u>55,975</u>	<u>1,571</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 41 Dale Avenue</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
Salaries	\$ 55,824		\$ 55,824	\$ 51,187	\$ 4,637
General Supplies	-	\$ 863	863	863	-
Total Undist. Expend. - Security	55,824	863	56,687	52,050	4,637
Total Undist. Expend. - Oper. & Maint. Of Plant	113,370	863	114,233	108,025	6,208
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500	-	3,500	3,500	-
Total Undist. Expend. - Student Transportation Serv.	3,500	-	3,500	3,500	-
UNALLOCATED BENEFITS					
Social Security Contributions	65,130	8,634	73,764	73,764	-
Other Retirement Contributions - Regular	3,869	(688)	3,181	3,181	-
Health Benefits	763,837	20,000	783,837	763,458	20,379
TOTAL UNALLOCATED BENEFITS	832,836	27,946	860,782	840,403	20,379
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	832,836	27,946	860,782	840,403	20,379
TOTAL UNDISTRIBUTED EXPENDITURES	1,344,512	108,191	1,452,703	1,403,506	380,255
TOTAL CURRENT EXPENDITURES	3,655,557	164,170	3,819,727	3,439,472	380,255
TOTAL SCHOOL BASED EXPENDITURES	3,655,557	164,170	3,819,727	3,439,472	380,255
Other Financing Sources:					
Operating Transfer In	3,655,557	164,170	3,819,727	3,439,472	380,255
Total Other Financing Sources	3,655,557	164,170	3,819,727	3,439,472	380,255
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, 2014

<u>School: No. 52 Rosa Parks High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,236,309	\$ (116,836)	\$ 2,119,473	\$ 2,061,830	\$ 57,643
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	38,592		38,592	3,216	35,376
Other Purchased Services (400-500 series)	3,450		3,450	2,421	1,029
General Supplies	26,000	1,500	27,500	23,102	4,398
Textbooks	11,500	(2,700)	8,800	8,708	92
Other Objects	1,700	-	1,700	990	710
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,317,551	(118,036)	2,199,515	2,100,267	99,248
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	91,222	91,222	86,566	4,656
Total Cognitive - Mild	-	91,222	91,222	86,566	4,656
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	43,959	43,959	43,959	-
Total Learning and/or Language Disabilities	-	43,959	43,959	43,959	-
Resource Room/Resource Center:					
Salaries of Teachers	198,144	-	198,144	170,790	27,354
Total Resource Room/Resource Center	198,144	-	198,144	170,790	27,354
TOTAL SPECIAL EDUCATION - INSTRUCTION	198,144	135,181	333,325	301,315	32,010
Bilingual Education - Instruction					
Salaries of Teachers	-	48,062	48,062	24,031	24,031
Total Bilingual Education - Instruction	-	48,062	48,062	24,031	24,031
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	37,589	-	37,589	31,864	5,725
Total School-Spon. Cocurricular Actvts. - Inst.	37,589	-	37,589	31,864	5,725
Before/After School Programs - Instruction					
Salaries of Teachers	5,984	-	5,984	4,658	1,326
Total Before/After School Programs - Instruction	5,984	-	5,984	4,658	1,326
Total Before/After School Programs	5,984	-	5,984	4,658	1,326
Total Instruction and At-Risk Programs	2,559,268	65,207	2,624,475	2,462,135	162,340
Undistributed Expend. - Attend. & Social Work					
Salaries	4,544	-	4,544	181	4,363
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	10,648	10,648	8,382	2,266
Total Undistributed Expend. - Attend. & Social Work	4,544	10,648	15,192	8,563	6,629
Undistributed Expenditures - Health Services					
Salaries	104,208	-	104,208	96,758	7,450
Total Undistributed Expenditures - Health Services	104,208	-	104,208	96,758	7,450
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	204,576	-	204,576	181,042	23,534
Salaries of Secretarial and Clerical Assistants	53,916	-	53,916	50,251	3,665
Supplies and Materials	1,000	-	1,000	981	19
Total Undist. Expend. - Guidance Services	259,492	-	259,492	232,274	27,218
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	82,887	147,019	229,906	229,906	-
Instructional Coaches	62,020	(23,617)	38,403	27,550	10,853
Total Undist. Expend. - Improvement of Inst. Serv.	144,907	123,402	268,309	257,456	10,853
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,022	14,096	121,118	121,118	-
Supplies and Materials	8,000	1,200	9,200	8,523	677
Total Undist. Expend. - Edu. Media Serv./Sch. Library	115,022	15,296	130,318	129,641	677

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 52 Rosa Parks High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	\$ 400	-	\$ 400	\$ 76	\$ 324
	400	-	400	76	324
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	386,652	\$ (155,446)	231,206	231,206	
Salaries of Secretarial and Clerical Assistants	112,207		112,207	103,724	8,483
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	6,000		6,000	5,440	560
Other Objects	750		750	500	250
Total Undist. Expend. - Support Serv. - School Admin.	505,859	(155,446)	350,413	340,870	9,543
Undist. Expend. - Custodial Services					
Salaries	60,846	-	60,846	59,275	1,571
Total Undist. Expend. - Custodial Services	60,846	-	60,846	59,275	1,571
Undist. Expend. - Security					
Salaries		36,919	36,919	36,077	842
General Supplies	1,200	-	1,200	-	1,200
Total Undist. Expend. - Security	1,200	36,919	38,119	36,077	2,042
Total Undist. Expend. - Oper. & Maint. Of Plant	62,046	36,919	98,965	95,352	3,613
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	4,735	265
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	4,735	265
UNALLOCATED BENEFITS					
Social Security Contributions	25,854	145	25,999	25,999	
Other Retirement Contributions - Regular	5,625	(145)	5,480	5,327	153
Health Benefits	716,567	10,000	726,567	688,821	37,746
TOTAL UNALLOCATED BENEFITS	748,046	10,000	758,046	720,147	37,899
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	748,046	10,000	758,046	720,147	37,899
TOTAL UNDISTRIBUTED EXPENDITURES	1,949,524	40,819	1,990,343	1,885,872	
TOTAL CURRENT EXPENDITURES	4,508,792	106,026	4,614,818	4,348,007	266,811
TOTAL SCHOOL BASED EXPENDITURES	4,508,792	106,026	4,614,818	4,348,007	266,811
Other Financing Sources:					
Operating Transfer In	4,508,792	106,026	4,614,818	4,348,007	266,811
Total Other Financing Sources	4,508,792	106,026	4,614,818	4,348,007	266,811
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, 2014

<u>School: No. 53 HARP Academy</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers		\$ 2,228,020	\$ 2,228,020	\$ 2,051,492	\$ 176,528
Regular Programs - Undistributed Instruction					
Purchased Technical Services	\$ 600		600		600
Other Purchased Services (400-500 series)	6,600	(600)	6,000	6,000	-
General Supplies	36,055	(4,773)	31,282	26,077	5,205
Textbooks	8,000	(227)	7,773	7,658	115
TOTAL REGULAR PROGRAMS - INSTRUCTION	51,255	2,222,420	2,273,675	2,091,227	182,448
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	61,101		61,101	57,433	3,668
Other Salaries for Instruction	89,637		89,637	54,122	35,515
General Supplies	1,200	-	1,200	-	1,200
Total Learning and/or Language Disabilities	151,938	-	151,938	111,555	40,383
Resource Room/Resource Center:					
Salaries of Teachers	142,767		142,767	132,560	10,207
General Supplies	1,200	-	1,200	232	968
Total Resource Room/Resource Center	143,967	-	143,967	132,792	11,175
TOTAL SPECIAL EDUCATION - INSTRUCTION	295,905	-	295,905	244,347	51,558
Bilingual Education - Instruction					
Salaries of Teachers	29,802	3,013	32,815	32,815	-
General Supplies	800	-	800	325	475
Total Bilingual Education - Instruction	30,602	3,013	33,615	33,140	475
Before/After School Programs - Instruction					
Salaries of Teachers	12,614	(425)	12,189	5,075	7,114
Supplies and Materials	250	-	250	250	-
Total Before/After School Programs - Instruction	12,864	(425)	12,439	5,325	7,114
Total Before/After School Programs	12,864	(425)	12,439	5,325	7,114
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	2,228,020	(2,228,020)	-	-	-
Total Other Supplemental/At-Risk Programs - Instruction	2,228,020	(2,228,020)	-	-	-
Other Supplemental/At-Risk Programs - Support					
Salaries	676,110	(676,110)	-	-	-
Purchased Services (400-500 series)	-	5,600	5,600	5,455	145
Total Other Supplemental/At-Risk Programs - Support	676,110	(670,510)	5,600	5,455	145
Total Other Supplemental/At-Risk Programs	2,904,130	(2,898,530)	5,600	5,455	145
Total Instruction and At-Risk Programs	3,294,756	(673,522)	2,621,234	2,379,494	241,740
Undistributed Expend. - Attend. & Social Work					
Salaries		5,194	5,194	5,194	-
Supplies and Materials	200	-	200	200	-
Total Undistributed Expend. - Attend. & Social Work	200	5,194	5,394	5,394	-
Undistributed Expenditures - Health Services					
Salaries	680	105,112	105,792	61,702	44,090
Supplies and Materials	300	-	300	297	3
Total Undistributed Expenditures - Health Services	980	105,112	106,092	61,999	44,093
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	13,700	185,436	199,136	160,822	38,314
Supplies and Materials	300	-	300	300	-
Total Undist. Expend. - Guidance Services	14,000	185,436	199,436	161,122	38,314
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	82,268	11,305	93,573	87,303	6,270
Other Salaries	2,720	-	2,720	-	2,720
Instructional Coaches	53,654	-	53,654	19,492	34,162
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Improvement of Inst. Serv.	139,142	11,305	150,447	106,795	43,652
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	1,500	-	1,500	1,409	91
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,500	-	1,500	1,409	91
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors		242,775	242,775	111,566	131,209
Salaries of Secretarial and Clerical Assistants		79,096	79,096	79,096	-
Other Purchased Services (400-500 series)	375	-	375	-	375
Supplies and Materials	1,000	-	1,000	511	489
Other Objects	3,000	-	3,000	2,631	369
Total Undist. Expend. - Support Serv. - School Admin.	4,375	321,871	326,246	193,804	132,442

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 53 HARP Academy	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	-	\$ 18,823	\$ 18,823	\$ 18,823	-
Total Undist. Expend. - Custodial Services	-	18,823	18,823	18,823	-
Undist. Expend. - Security					
Salaries		41,021	41,021	41,021	
General Supplies	\$ 600	-	600	582	\$ 18
Total Undist. Expend. - Security	600	41,021	41,621	41,603	18
Total Undist. Expend. - Oper. & Maint. Of Plant	600	59,844	60,444	60,426	18
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,500	-	4,500	4,199	301
Total Undist. Expend. - Student Transportation Serv.	4,500	-	4,500	4,199	301
UNALLOCATED BENEFITS					
Social Security Contributions	19,662	288	19,950	19,950	-
Other Retirement Contributions - Regular	7,181	(288)	6,893	5,383	1,510
Health Benefits	805,909	-	805,909	709,136	96,773
TOTAL UNALLOCATED BENEFITS	832,752	-	832,752	734,469	98,283
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	832,752	-	832,752	734,469	98,283
TOTAL UNDISTRIBUTED EXPENDITURES	998,049	688,762	1,686,811	1,329,617	357,194
TOTAL CURRENT EXPENDITURES	4,292,805	15,240	4,308,045	3,709,111	598,934
TOTAL SCHOOL BASED EXPENDITURES	4,292,805	15,240	4,308,045	3,709,111	598,934
Other Financing Sources:					
Operating Transfer In	4,292,805	15,240	4,308,045	3,709,111	598,934
Total Other Financing Sources	4,292,805	15,240	4,308,045	3,709,111	598,934
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, 2014

School: No. 54 Panther Academy	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers		\$ 1,572,541	\$ 1,572,541	\$ 1,321,625	\$ 250,916
Regular Programs - Undistributed Instruction					
General Supplies	\$ 31,100		31,100	9,938	21,162
Textbooks	3,700	-	3,700	2,410	1,290
TOTAL REGULAR PROGRAMS - INSTRUCTION	34,800	1,572,541	1,607,341	1,333,973	273,368
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	2,000	-	2,000	-	2,000
Total Cognitive - Mild	2,000	-	2,000	-	2,000
Learning and/or Language Disabilities:					
Salaries of Teachers	-	59,702	59,702	59,702	-
Total Learning and/or Language Disabilities	-	59,702	59,702	59,702	-
Resource Room/Resource Center:					
Salaries of Teachers	263,312	-	263,312	246,916	16,396
Total Resource Room/Resource Center	263,312	-	263,312	246,916	16,396
TOTAL SPECIAL EDUCATION - INSTRUCTION	265,312	59,702	325,014	306,618	18,396
Bilingual Education - Instruction					
Salaries of Teachers	57,805	-	57,805	55,093	2,712
General Supplies	2,000	-	2,000	639	1,361
Total Bilingual Education - Instruction	59,805	-	59,805	55,732	4,073
School-Spon. Cocurricular Actvts. - Inst.					
Purchased Services (300-500 series)	500	-	500	-	500
Total School-Spon. Cocurricular Actvts. - Inst.	500	-	500	-	500
Before/After School Programs - Instruction					
Salaries of Teachers	3,400	-	3,400	-	3,400
Total Before/After School Programs - Instruction	3,400	-	3,400	-	3,400
Total Before/After School Programs	3,400	-	3,400	-	3,400
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	1,594,908	(1,594,908)	-	-	-
Total Other Supplemental/At-Risk Programs - Instruction	1,594,908	(1,594,908)	-	-	-
Other Supplemental/At-Risk Programs - Support					
Salaries	712,860	(712,860)	-	-	-
Total Other Supplemental/At-Risk Programs - Support	712,860	(712,860)	-	-	-
Total Other Supplemental/At-Risk Programs	2,307,768	(2,307,768)	-	-	-
Total Instruction and At-Risk Programs	2,671,585	(675,525)	1,996,060	1,696,323	299,737
Undistributed Expend. - Attend. & Social Work					
Salaries		3,856	3,856	3,856	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544	3,677	8,221	8,221	-
Supplies and Materials	820	-	820	-	820
Total Undistributed Expend. - Attend. & Social Work	5,364	7,533	12,897	12,077	820
Undistributed Expenditures - Health Services					
Salaries	680	103,767	104,447	95,892	8,555
Supplies and Materials	500	-	500	-	500
Total Undistributed Expenditures - Health Services	1,180	103,767	104,947	95,892	9,055
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	53,341	160,270	213,611	213,611	-
Supplies and Materials	900	-	900	-	900
Total Undist. Expend. - Guidance Services	54,241	160,270	214,511	213,611	900
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	82,268	84,432	166,700	91,491	75,209
Other Salaries	680	90,978	91,658	90,977	681
Instructional Coaches	53,654	-	53,654	19,492	34,162
Total Undist. Expend. - Improvement of Inst. Serv.	136,602	175,410	312,012	201,960	110,052
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108	-	109,108	101,658	7,450
Supplies and Materials	5,000	75,028	80,028	63,914	16,114
Total Undist. Expend. - Edu. Media Serv./Sch. Library	114,108	75,028	189,136	165,572	23,564
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	1,200	-	1,200	-	1,200
	1,200	-	1,200	-	1,200

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 54 Panther Academy</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors		\$ 136,830	\$ 136,830	\$ 101,582	\$ 35,248
Salaries of Secretarial and Clerical Assistants		97,397	97,397	87,094	10,303
Other Purchased Services (400-500 series)	\$ 1,500		1,500		1,500
Supplies and Materials	4,020		4,020	706	3,314
Other Objects	2,100	-	2,100	1,494	606
Total Undist. Expend. - Support Serv. - School Admin.	7,620	234,227	241,847	190,876	50,971
Undist. Expend. - Custodial Services					
Salaries	40,960	26	40,986	40,985	1
Total Undist. Expend. - Custodial Services	40,960	26	40,986	40,985	1
Undist. Expend. - Security					
Salaries		54,374	54,374	50,487	3,887
General Supplies	500	-	500	-	500
Total Undist. Expend. - Security	500	54,374	54,874	50,487	4,387
Total Undist. Expend. - Oper. & Maint. Of Plant	41,460	54,400	95,860	91,472	4,388
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,100	-	1,100	-	1,100
Total Undist. Expend. - Student Transportation Serv.	1,100	-	1,100	-	1,100
UNALLOCATED BENEFITS					
Social Security Contributions	29,053	(926)	28,127	17,214	10,913
Other Retirement Contributions - Regular	4,810	926	5,736	3,534	2,202
Health Benefits	689,710	-	689,710	593,189	96,521
TOTAL UNALLOCATED BENEFITS	723,573	-	723,573	613,937	109,636
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	723,573	-	723,573	613,937	109,636
TOTAL UNDISTRIBUTED EXPENDITURES	1,086,448	810,635	1,897,083	1,585,397	311,686
TOTAL CURRENT EXPENDITURES	3,758,033	135,110	3,893,143	3,281,720	611,423
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	2,700	-	2,700	-	2,700
Total Equipment	2,700	-	2,700	-	2,700
TOTAL CAPITAL OUTLAY	2,700	-	2,700	-	2,700
TOTAL SCHOOL BASED EXPENDITURES	3,760,733	135,110	3,895,843	3,281,720	614,123
Other Financing Sources:					
Operating Transfer In	3,760,733	135,110	3,895,843	3,281,720	614,123
Total Other Financing Sources	3,760,733	135,110	3,895,843	3,281,720	614,123
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, 2014

<u>School: No. 55 International High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,275,024	\$ 525,692	\$ 2,800,716	\$ 2,602,428	\$ 198,288
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		48,254	48,254	48,254	
Purchased Professional-Educational Services	65,000	140,000	205,000	146,357	58,643
Purchased Technical Services	5,641		5,641		5,641
Other Purchased Services (400-500 series)	3,500		3,500	1,980	1,520
General Supplies	50,410	(5,000)	45,410	39,257	6,153
Textbooks	18,700		18,700	14,151	4,549
Other Objects	2,755	-	2,755	1,083	1,702
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,421,030	708,946	3,129,976	2,853,480	276,496
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	200	-	200	-	200
Total Cognitive - Mild	200	-	200	-	200
Cognitive - Moderate:					
Salaries of Teachers	-	96,022	96,022	63,524	32,498
Total Cognitive - Moderate	-	96,022	96,022	63,524	32,498
Learning and/or Language Disabilities:					
Salaries of Teachers		79,307	79,307	79,307	
Other Salaries for Instruction	-	48,357	48,357	47,094	1,263
Total Learning and/or Language Disabilities	-	127,664	127,664	126,401	1,263
Resource Room/Resource Center:					
Salaries of Teachers	535,317	(94,472)	440,845	424,731	16,114
General Supplies	200	-	200	-	200
Total Resource Room/Resource Center	535,517	(94,472)	441,045	424,731	16,314
TOTAL SPECIAL EDUCATION - INSTRUCTION	535,717	129,214	664,931	614,636	50,275
Bilingual Education - Instruction					
Salaries of Teachers	160,940		160,940	66,403	94,537
General Supplies	200	-	200	-	200
Total Bilingual Education - Instruction	161,140	-	161,140	66,403	94,737
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,000	-	9,000	9,000	-
Total School-Spon. Cocurricular Actvts. - Inst.	9,000	-	9,000	9,000	-
Before/After School Programs - Instruction					
Salaries of Teachers	8,978	-	8,978	4,896	4,082
Total Before/After School Programs - Instruction	8,978	-	8,978	4,896	4,082
Total Before/After School Programs	8,978	-	8,978	4,896	4,082
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	649,777	(649,777)	-	-	-
Total Other Supplemental/At-Risk Programs - Instruction	649,777	(649,777)	-	-	-
Other Supplemental/At-Risk Programs - Support					
Salaries	129,050	(129,050)	-	-	-
Total Other Supplemental/At-Risk Programs - Support	129,050	(129,050)	-	-	-
Total Other Supplemental/At-Risk Programs	778,827	(778,827)	-	-	-
Total Instruction and At-Risk Programs	3,914,692	59,333	3,974,025	3,548,435	425,590
Undistributed Expend. - Attend. & Social Work					
Salaries		83,765	83,765	54,190	29,575
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	4,544		4,544	2,074	2,470
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	4,744	83,765	88,509	56,264	32,245
Undistributed Expenditures - Health Services					
Salaries	72,456		72,456	67,324	5,132
Supplies and Materials	250	-	250	-	250
Total Undistributed Expenditures - Health Services	72,706	-	72,706	67,324	5,382

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>School: No. 55 International High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 217,667	\$ 57,141	\$ 274,808	\$ 235,652	\$ 39,156
Salaries of Secretarial and Clerical Assistants	45,082		45,082	41,037	4,045
Supplies and Materials	1,000	-	1,000	968	32
Total Undist. Expend. - Guidance Services	263,749	57,141	320,890	277,657	43,233
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	83,314	40,075	123,389	123,378	11
Other Salaries	4,250	-	4,250	-	4,250
Total Undist. Expend. - Improvement of Inst. Serv.	87,564	40,075	127,639	123,378	4,261
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,108	(9,250)	99,858	99,858	-
Supplies and Materials	10,000	-	10,000	6,908	3,092
Total Undist. Expend. - Edu. Media Serv./Sch. Library	119,108	(9,250)	109,858	106,766	3,092
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	500	-	500	-	500
	500	-	500	-	500
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	140,545	200,071	340,616	340,615	1
Salaries of Secretarial and Clerical Assistants	125,313	31,842	157,155	146,800	10,555
Other Purchased Services (400-500 series)	8,500	8,000	14,500	11,122	3,378
Supplies and Materials	16,200	(3,000)	13,200	10,095	3,105
Other Objects	2,000	-	2,000	1,199	801
Total Undist. Expend. - Support Serv. - School Admin.	290,558	236,913	527,471	509,631	17,840
Undist. Expend. - Custodial Services					
Salaries	70,630	-	70,630	68,225	2,405
General Supplies	2,000	-	2,000	1,651	349
Total Undist. Expend. - Custodial Services	72,630	-	72,630	69,876	2,754
Undist. Expend. - Security					
Salaries	-	1,052	1,052	1,052	-
General Supplies	3,300	-	3,300	2,753	547
Total Undist. Expend. - Security	3,300	1,052	4,352	3,805	547
Total Undist. Expend. - Oper. & Maint. Of Plant	75,930	1,052	76,982	73,681	3,301
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,300	-	2,300	1,177	1,123
Total Undist. Expend. - Student Transportation Serv.	2,300	-	2,300	1,177	1,123
UNALLOCATED BENEFITS					
Social Security Contributions	29,919	1,826	31,745	31,574	171
Other Retirement Contributions - Regular	10,085	(202)	9,883	9,883	-
Health Benefits	1,154,390	30,000	1,184,390	1,121,538	62,852
TOTAL UNALLOCATED BENEFITS	1,194,394	31,624	1,226,018	1,162,995	63,023
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,194,394	31,624	1,226,018	1,162,995	63,023
TOTAL UNDISTRIBUTED EXPENDITURES	2,111,553	441,320	2,552,873	2,378,873	174,000
TOTAL CURRENT EXPENDITURES	6,026,245	500,653	6,526,898	5,927,308	599,590
TOTAL SCHOOL BASED EXPENDITURES	6,026,245	500,653	6,526,898	5,927,308	599,590
Other Financing Sources:					
Operating Transfer In	6,026,245	500,653	6,526,898	5,927,308	599,590
Total Other Financing Sources	6,026,245	500,653	6,526,898	5,927,308	599,590
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, 2014

School: High School Academies

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 105,336	\$ (357)	\$ 104,979	\$ 97,601	\$ 7,378
Other Salaries for Instruction	33,400		33,400	31,012	2,388
Purchased Professional-Educational Services	12,400	(5,400)	7,000	7,000	
General Supplies	300	-	300	277	23
Total Cognitive - Mild	151,436	(5,757)	145,679	135,890	9,789
Cognitive - Moderate:					
Salaries of Teachers	275,869		275,869	266,872	8,997
Other Salaries for Instruction	200,642		200,642	184,373	16,269
General Supplies	1,500	2,700	4,200	3,503	697
Total Cognitive - Moderate	478,011	2,700	480,711	454,748	25,963
Resource Room/Resource Center:					
Salaries of Teachers	88,201		88,201		88,201
Other Salaries for Instruction	36,272	(29,498)	6,774		6,774
General Supplies	100	-	100	-	100
Total Resource Room/Resource Center	124,573	(29,498)	95,075	-	95,075
Autism:					
Salaries of Teachers	228,212		228,212	197,696	30,516
Other Salaries for Instruction	283,795		283,795	257,073	26,722
General Supplies	1,200	2,700	3,900	3,226	674
Total Autism	513,207	2,700	515,907	457,995	57,912
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,267,227	(29,855)	1,237,372	1,048,633	188,739
Bilingual Education - Instruction					
Salaries of Teachers	221,866	-	221,866	-	221,866
Total Bilingual Education - Instruction	221,866	-	221,866	-	221,866
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,050		2,050	1,532	518
Total School-Spon. Cocurricular Actvts. - Inst.	2,050	-	2,050	1,532	518
Before/After School Programs - Instruction					
Salaries of Teachers	6,188		6,188	1,513	4,675
Total Before/After School Programs - Instruction	6,188	-	6,188	1,513	4,675
Total Before/After School Programs	6,188	-	6,188	1,513	4,675
Summer School - Instruction					
Salaries of Teachers	31,500		31,500	23,822	7,678
Other Salaries for Instruction	39,600		39,600	38,418	1,182
General Supplies	1,800	-	1,800	1,651	149
Total Summer School - Instruction	72,900	-	72,900	63,891	9,009
Total Summer School	72,900	-	72,900	63,891	9,009
Alternative Education Program - Support					
Salaries	-	9,000	9,000	4,164	4,836
Total Alternative Education Program - Support	-	9,000	9,000	4,164	4,836
Total Alternative Education Program	-	9,000	9,000	4,164	4,836
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	975,322	(6,420)	968,902	529,449	439,453
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	4,000	-	4,000	3,958	42
Total Other Supplemental/At-Risk Programs - Instruction	980,322	(6,420)	973,902	533,407	440,495
Other Supplemental/At-Risk Programs - Support					
Salaries	397,382	(66,236)	331,146	245,030	86,116
Purchased Professional and Technical Services	4,300	(2,900)	1,400		1,400
Purchased Services (400-500 series)	380		380		380
Supplies and Materials	5,010	1,115	6,125	2,960	3,165
Other Objects	130	85	215	192	23
Total Other Supplemental/At-Risk Programs - Support	407,202	(67,936)	339,266	248,182	91,084
Total Other Supplemental/At-Risk Programs	1,387,524	(74,356)	1,313,168	781,589	531,579
Total Instruction and At-Risk Programs	2,957,755	(95,211)	2,862,544	1,901,322	961,222
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	3,350	2,608	5,958	4,438	1,520
Total Undistributed Expend. - Attend. & Social Work	3,350	2,608	5,958	4,438	1,520
Undistributed Expenditures - Health Services					
Salaries	-	58,376	58,376	58,375	1
Total Undistributed Expenditures - Health Services	-	58,376	58,376	58,375	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	12,250	(2,609)	9,641	1,124	8,517
Total Undist. Expend. - Guidance Services	12,250	(2,609)	9,641	1,124	8,517
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	1,020	(1,020)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,020	(1,020)	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: High School Academics

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	-	\$ 1,020	\$ 1,020	\$ 918	\$ 102
	-	1,020	1,020	918	102
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,800	-	2,800	1,496	1,304
Total Undist. Expend. - Student Transportation Serv.	2,800	-	2,800	1,496	1,304
UNALLOCATED BENEFITS					
Social Security Contributions	56,283	(23)	56,260	47,533	8,727
Other Retirement Contributions - Regular	887	380	1,267	789	478
Health Benefits	656,895	-	656,895	329,384	327,511
TOTAL UNALLOCATED BENEFITS	714,065	357	714,422	377,706	336,716
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	714,065	357	714,422	377,706	336,716
TOTAL UNDISTRIBUTED EXPENDITURES	733,485	58,732	792,217	444,057	348,160
TOTAL CURRENT EXPENDITURES	3,691,240	(36,479)	3,654,761	2,345,379	1,309,382
TOTAL SCHOOL BASED EXPENDITURES	3,691,240	(36,479)	3,654,761	2,345,379	1,309,382
Other Financing Sources:					
Operating Transfer In	3,691,240	(36,479)	3,654,761	2,345,379	1,309,382
Total Other Financing Sources	3,691,240	(36,479)	3,654,761	2,345,379	1,309,382
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, 2014

School: No. 62 High School of Government and Public Admin	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,969,779	\$ (281,772)	\$ 2,688,007	\$ 2,485,250	\$ 202,757
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	72,112	76,474	148,586	148,586	
Purchased Technical Services	1,295		1,295		1,295
General Supplies	76,658	(2,672)	73,986	46,609	27,377
Textbooks	5,500	(1,940)	3,560	1,385	2,175
Other Objects	2,100	-	2,100	130	1,970
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,127,444	(209,910)	2,917,534	2,681,960	235,574
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	163,726	(3,051)	160,675	151,971	8,704
Other Salaries for Instruction	37,272	41,326	78,598	78,597	1
General Supplies	4,950	-	4,950	4,135	815
Total Cognitive - Mild	205,948	38,275	244,223	234,703	9,520
Learning and/or Language Disabilities:					
Salaries of Teachers	54,400	48,900	103,300	97,835	5,465
Other Salaries for Instruction	72,882		72,882	60,424	12,458
General Supplies	4,950		4,950	2,915	2,035
Textbooks	-	1,940	1,940	1,940	-
Total Learning and/or Language Disabilities	132,232	50,840	183,072	163,114	19,958
Resource Room/Resource Center:					
Salaries of Teachers	834,310		834,310	739,925	94,385
Other Salaries for Instruction	113,466	(2,026)	111,440	83,927	27,513
Total Resource Room/Resource Center	947,776	(2,026)	945,750	823,852	121,898
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,285,956	87,089	1,373,045	1,221,669	151,376
Bilingual Education - Instruction					
Salaries of Teachers	726,370	(5,729)	720,641	614,454	106,187
General Supplies	2,000	-	2,000	-	2,000
Total Bilingual Education - Instruction	728,370	(5,729)	722,641	614,454	108,187
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386		2,386	2,386	
Purchased Services (300-500 series)	160	-	160	43	117
Total School-Spon. Cocurricular Actvts. - Inst.	2,546	-	2,546	2,429	117
Before/After School Programs - Instruction					
Salaries of Teachers	7,480	(552)	6,928		6,928
Other Salaries for Instruction	360	552	912	912	-
Total Before/After School Programs - Instruction	7,840	-	7,840	912	6,928
Before/After School Programs - Support					
Salaries	2,481	(160)	2,321	-	2,321
Total Before/After School Programs - Support	2,481	(160)	2,321	-	2,321
Total Before/After School Programs	10,321	(160)	10,161	912	9,249
Summer School - Instruction					
Salaries of Teachers	1,840	160	2,000	2,000	-
Total Summer School - Instruction	1,840	160	2,000	2,000	-
Total Summer School	1,840	160	2,000	2,000	-
Total Instruction and At-Risk Programs	5,156,477	(128,550)	5,027,927	4,523,424	504,503

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 62 High School of Government and Public Admin	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 58,098	\$ 4,801	\$ 62,899	\$ 58,838	\$ 4,061
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	73,000	(469)	72,531	62,469	10,062
Total Undistributed Expend. - Attend. & Social Work	131,098	4,332	135,430	121,307	14,123
Undistributed Expenditures - Health Services					
Salaries	82,030	-	82,030	73,058	8,972
Total Undistributed Expenditures - Health Services	82,030	-	82,030	73,058	8,972
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	295,482	510	295,992	275,801	20,191
Supplies and Materials	2,000	(510)	1,490	1,040	450
Total Undist. Expend. - Guidance Services	297,482	-	297,482	276,841	20,641
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	171,056	140,343	311,399	311,399	-
Purchased Prof. Educational Services	8,000	-	8,000	8,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	179,056	140,343	319,399	319,399	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	108,708	40,373	149,081	149,081	-
Supplies and Materials	2,600	-	2,600	2,190	410
Total Undist. Expend. - Edu. Media Serv./Sch. Library	111,308	40,373	151,681	151,271	410
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	460,836	(36,231)	424,605	376,728	47,877
Salaries of Secretarial and Clerical Assistants	115,185	-	115,185	106,255	8,930
Other Purchased Services (400-500 series)	200	-	200	185	15
Supplies and Materials	20,000	-	20,000	9,742	10,258
Other Objects	5,294	-	5,294	4,182	1,112
Total Undist. Expend. - Support Serv. - School Admin.	601,515	(36,231)	565,284	497,092	68,192
Undist. Expend. - Security					
Salaries	43,349	-	43,349	37,950	5,399
Total Undist. Expend. - Security	43,349	-	43,349	37,950	5,399
Total Undist. Expend. - Oper. & Maint. Of Plant	43,349	-	43,349	37,950	5,399
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,200	3,000	10,200	10,003	197
Total Undist. Expend. - Student Transportation Serv.	7,200	3,000	10,200	10,003	197
UNALLOCATED BENEFITS					
Social Security Contributions	54,747	2,210	56,957	56,957	-
Other Retirement Contributions - Regular	11,330	(85)	11,245	11,245	-
Health Benefits	1,487,220	-	1,487,220	1,430,244	56,976
TOTAL UNALLOCATED BENEFITS	1,553,297	2,125	1,555,422	1,498,446	56,976
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,553,297	2,125	1,555,422	1,498,446	56,976
TOTAL UNDISTRIBUTED EXPENDITURES	3,006,335	153,942	3,160,277	2,985,367	174,910
TOTAL CURRENT EXPENDITURES	8,162,812	25,392	8,188,204	7,508,791	679,413
TOTAL SCHOOL BASED EXPENDITURES	8,162,812	25,392	8,188,204	7,508,791	679,413
Other Financing Sources:					
Operating Transfer fn	8,162,812	25,392	8,188,204	7,508,791	679,413
Total Other Financing Sources	8,162,812	25,392	8,188,204	7,508,791	679,413
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, 2014

<u>School: No. 63 High School of Information Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,354,780	\$ (229,909)	\$ 3,124,871	\$ 2,961,332	\$ 163,539
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	8,000		8,000	8,000	
Purchased Technical Services	9,795	4,675	14,470	6,250	8,220
Other Purchased Services (400-500 series)	4,700	(875)	3,825	848	2,977
General Supplies	80,215	328	80,543	75,605	4,938
Textbooks	13,500	(4,675)	8,825	6,496	2,329
Other Objects	500	875	1,375	560	815
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,471,490</u>	<u>(229,581)</u>	<u>3,241,909</u>	<u>3,059,091</u>	<u>182,818</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	1,000		1,000	1,000	
Textbooks	500	-	500	500	-
Total Cognitive - Mild	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Cognitive - Moderate:					
Other Salaries for Instruction	53,009		53,009		53,009
General Supplies	300	-	300	-	300
Total Cognitive - Moderate	<u>53,309</u>	<u>-</u>	<u>53,309</u>	<u>-</u>	<u>53,309</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		109,643	109,643	108,210	1,433
Other Salaries for Instruction	37,272	44,950	82,222	82,222	
General Supplies	1,000		1,000	995	5
Textbooks	900	-	900	544	356
Total Learning and/or Language Disabilities	<u>39,172</u>	<u>154,593</u>	<u>193,765</u>	<u>191,971</u>	<u>1,794</u>
Visual Impairments:					
General Supplies	100	-	100	100	-
Total Visual Impairments	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>-</u>
Behavioral Disabilities:					
General Supplies	500		500	500	
Textbooks	1,000	-	1,000	932	68
Total Behavioral Disabilities	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,432</u>	<u>68</u>
Multiple Disabilities:					
Salaries of Teachers	54,723		54,723	53,872	851
Other Salaries for Instruction	51,396		51,396	48,594	2,802
General Supplies	1,000	-	1,000	1,000	-
Total Multiple Disabilities	<u>107,119</u>	<u>-</u>	<u>107,119</u>	<u>103,466</u>	<u>3,653</u>
Resource Room/Resource Center:					
Salaries of Teachers	709,186	(140,000)	569,186	519,610	49,576
Other Salaries for Instruction	135,517	(3,839)	131,678	91,450	40,228
General Supplies	200	-	200	119	81
Total Resource Room/Resource Center	<u>844,903</u>	<u>(143,839)</u>	<u>701,064</u>	<u>611,179</u>	<u>89,885</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>1,047,603</u>	<u>10,754</u>	<u>1,058,357</u>	<u>909,648</u>	<u>148,709</u>
Bilingual Education - Instruction					
Salaries of Teachers	459,470		459,470	370,858	88,612
General Supplies	500		500	500	
Textbooks	1,000	-	1,000	990	10
Total Bilingual Education - Instruction	<u>460,970</u>	<u>-</u>	<u>460,970</u>	<u>372,348</u>	<u>88,622</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	45,481	52,765	98,246	90,553	7,693
Purchased Services (300-500 series)	1,360		1,360	790	570
Supplies and Materials	10,000	(10,000)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>56,841</u>	<u>42,765</u>	<u>99,606</u>	<u>91,343</u>	<u>8,263</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	633,321	450	633,771	459,092	174,679
Purchased Services (300-500 series)	99,935	(450)	99,485	99,117	368
Supplies and Materials	104,200	54,185	158,385	125,954	32,431
Other Objects	19,300	-	19,300	11,725	7,575
Total School-Spon. Cocurricular Athletics - Inst.	<u>856,756</u>	<u>54,185</u>	<u>910,941</u>	<u>695,888</u>	<u>215,053</u>
Before/After School Programs - Instruction					
Salaries of Teachers	23,794	10,000	33,794	21,624	12,170
Other Salaries for Instruction	6,360	-	6,360	2,184	4,176
Total Before/After School Programs - Instruction	<u>30,154</u>	<u>10,000</u>	<u>40,154</u>	<u>23,808</u>	<u>16,346</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 63 High School of Information Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Before/After School Programs - Support					
Salaries	\$ 2,480	\$ 10,000	\$ 12,480	\$ 9,910	\$ 2,570
Total Before/After School Programs - Support	<u>2,480</u>	<u>10,000</u>	<u>12,480</u>	<u>9,910</u>	<u>2,570</u>
Total Before/After School Programs	<u>32,634</u>	<u>20,000</u>	<u>52,634</u>	<u>33,718</u>	<u>18,916</u>
Summer School - Instruction					
Salaries of Teachers	340	-	340	340	-
Total Summer School - Instruction	<u>340</u>	<u>-</u>	<u>340</u>	<u>340</u>	<u>-</u>
Total Summer School	<u>340</u>	<u>-</u>	<u>340</u>	<u>340</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>5,926,634</u>	<u>(101,877)</u>	<u>5,824,757</u>	<u>5,162,376</u>	<u>662,381</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	106,955	81,212	188,167	187,729	438
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	33,418	(607)	32,811	29,539	3,272
Supplies and Materials	2,000	-	2,000	1,913	87
Total Undistributed Expend. - Attend. & Social Work	<u>142,373</u>	<u>80,605</u>	<u>222,978</u>	<u>219,181</u>	<u>3,797</u>
Undistributed Expenditures - Health Services					
Salaries	103,222	-	103,222	95,192	8,030
Total Undistributed Expenditures - Health Services	<u>103,222</u>	<u>-</u>	<u>103,222</u>	<u>95,192</u>	<u>8,030</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	431,851	(53,902)	377,949	339,367	38,582
Salaries of Secretarial and Clerical Assistants	80,126	(25,499)	54,627	43,785	10,842
Supplies and Materials	5,450	-	5,450	5,364	86
Total Undist. Expend. - Guidance Services	<u>517,427</u>	<u>(79,401)</u>	<u>438,026</u>	<u>388,516</u>	<u>49,510</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	-	1,749	1,749	1,749	-
Total Undist. Expend. - Child Study Teams	<u>-</u>	<u>1,749</u>	<u>1,749</u>	<u>1,749</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	69,132	187,759	256,891	256,890	1
Instructional Coaches	57,405	(2,715)	54,690	29,239	25,451
Total Undist. Expend. - Improvement of Inst. Serv.	<u>126,537</u>	<u>185,044</u>	<u>311,581</u>	<u>286,129</u>	<u>25,452</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,360	-	1,360	560	800
Supplies and Materials	2,600	-	2,600	1,232	1,368
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,960</u>	<u>-</u>	<u>3,960</u>	<u>1,792</u>	<u>2,168</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	597,441	(67,463)	529,978	498,161	31,817
Salaries of Secretarial and Clerical Assistants	200,214	-	200,214	165,185	35,029
Other Purchased Services (400-500 series)	12,000	(10,000)	2,000	1,411	589
Supplies and Materials	32,330	(219)	32,111	27,369	4,742
Other Objects	1,400	219	1,619	1,619	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>843,385</u>	<u>(77,463)</u>	<u>765,922</u>	<u>693,745</u>	<u>72,177</u>
Undist. Expend. - Custodial Services					
Salaries	59,830	-	59,830	57,475	2,355
Total Undist. Expend. - Custodial Services	<u>59,830</u>	<u>-</u>	<u>59,830</u>	<u>57,475</u>	<u>2,355</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 63 High School of Information Technology</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
Salaries	\$ 145,512	\$ (1,608)	\$ 143,904	\$ 120,951	\$ 22,953
General Supplies	8,000	-	8,000	7,982	18
Total Undist. Expend. - Security	<u>153,512</u>	<u>(1,608)</u>	<u>151,904</u>	<u>128,933</u>	<u>22,971</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>213,342</u>	<u>(1,608)</u>	<u>211,734</u>	<u>186,408</u>	<u>25,326</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	121,456	-	121,456	89,463	31,993
Total Undist. Expend. - Student Transportation Serv.	<u>121,456</u>	<u>-</u>	<u>121,456</u>	<u>89,463</u>	<u>31,993</u>
UNALLOCATED BENEFITS					
Social Security Contributions	102,067	4,929	106,996	106,996	
Other Retirement Contributions - Regular	12,487	(3,321)	9,166	9,166	
Health Benefits	1,843,666	(100,000)	1,743,666	1,620,291	123,375
TOTAL UNALLOCATED BENEFITS	<u>1,958,220</u>	<u>(98,392)</u>	<u>1,859,828</u>	<u>1,736,453</u>	<u>123,375</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,958,220</u>	<u>(98,392)</u>	<u>1,859,828</u>	<u>1,736,453</u>	<u>123,375</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>4,029,922</u>	<u>10,534</u>	<u>4,040,456</u>	<u>3,698,628</u>	
TOTAL CURRENT EXPENDITURES	<u>9,956,556</u>	<u>(91,343)</u>	<u>9,865,213</u>	<u>8,861,004</u>	<u>1,004,209</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	14,500	-	14,500	10,310	4,190
School-Sponsored Co-Curricular and Extra-Curricular Activity	25,000	-	25,000	18,988	6,012
Total Equipment	<u>39,500</u>	<u>-</u>	<u>39,500</u>	<u>29,298</u>	<u>10,202</u>
TOTAL CAPITAL OUTLAY	<u>39,500</u>	<u>-</u>	<u>39,500</u>	<u>29,298</u>	<u>10,202</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>9,996,056</u>	<u>(91,343)</u>	<u>9,904,713</u>	<u>8,890,302</u>	<u>1,014,411</u>
Other Financing Sources:					
Operating Transfer In	9,996,056	(91,343)	9,904,713	8,890,302	1,014,411
Total Other Financing Sources	<u>9,996,056</u>	<u>(91,343)</u>	<u>9,904,713</u>	<u>8,890,302</u>	<u>1,014,411</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, 2014

School: No. 64 IIS of Hospitality, Tourism and Culinary Arts	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,853,303	\$ (100,176)	\$ 2,753,127	\$ 2,396,953	\$ 356,174
Regular Programs - Undistributed Instruction					
Purchased Technical Services	1,295	(645)	650		650
Other Purchased Services (400-500 series)	7,250	(827)	6,423	1,173	5,250
General Supplies	59,919	5,363	65,282	62,860	2,422
Textbooks	11,700		11,700	7,518	4,182
Other Objects	500	-	500	-	500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,933,967	(96,285)	2,837,682	2,468,504	369,178
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies	1,000	-	1,000	-	1,000
Total Cognitive - Moderate	1,000	-	1,000	-	1,000
Learning and/or Language Disabilities:					
Salaries of Teachers	54,769	(2,068)	52,701	50,203	2,498
Other Salaries for Instruction	36,054	2,068	38,122	38,122	
General Supplies	3,200	-	3,200	2,923	277
Total Learning and/or Language Disabilities	94,023	-	94,023	91,248	2,775
Behavioral Disabilities:					
Salaries of Teachers	164,740	(30,288)	134,452	124,510	9,942
Other Salaries for Instruction	85,823		85,823	79,062	6,761
General Supplies	2,800	-	2,800	2,468	332
Total Behavioral Disabilities	253,363	(30,288)	223,075	206,040	17,035
Multiple Disabilities:					
Other Salaries for Instruction	53,720		53,720	49,254	4,466
General Supplies	1,000	-	1,000	662	338
Total Multiple Disabilities	54,720	-	54,720	49,916	4,804
Resource Room/Resource Center:					
Salaries of Teachers	535,353		535,353	443,769	91,584
Other Salaries for Instruction	94,659	-	94,659	55,577	39,082
Total Resource Room/Resource Center	630,012	-	630,012	499,346	130,666
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,033,118	(30,288)	1,002,830	846,550	156,280
Bilingual Education - Instruction					
Salaries of Teachers	518,842	-	518,842	465,317	53,525
Total Bilingual Education - Instruction	518,842	-	518,842	465,317	53,525
School-Spon, Cocurricular Actvts. - Inst.					
Salaries	2,386	1	2,387	2,387	
Purchased Services (300-500 series)	160	-	160	43	117
Total School-Spon, Cocurricular Actvts. - Inst.	2,546	1	2,547	2,430	117
Before/After School Programs - Instruction					
Salaries of Teachers	7,480	(1)	7,479		7,479
Other Salaries for Instruction	360	-	360	-	360
Total Before/After School Programs - Instruction	7,840	(1)	7,839	-	7,839
Before/After School Programs - Support					
Salaries	2,480	-	2,480	-	2,480
Total Before/After School Programs - Support	2,480	-	2,480	-	2,480
Total Before/After School Programs	10,320	(1)	10,319	-	10,319
Summer School - Instruction					
Salaries of Teachers	340	-	340	-	340
Total Summer School - Instruction	340	-	340	-	340
Summer School - Support					
Total Summer School	340	-	340	-	340
Total Instruction and At-Risk Programs	4,499,133	(126,573)	4,372,560	3,782,801	589,759

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 64 HS of Hospitality, Tourism and Culinary Arts	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 144,685	\$ 34,863	\$ 179,548	\$ 176,534	\$ 3,014
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	35,816		35,816	33,328	2,488
Salaries of Community/School Coordinators	76,278	-	76,278	31,604	44,674
Total Undistributed Expend. - Attend. & Social Work	256,779	34,863	291,642	241,466	50,176
Undistributed Expenditures - Health Services					
Salaries	57,515	-	57,515	52,753	4,762
Total Undistributed Expenditures - Health Services	57,515	-	57,515	52,753	4,762
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	303,727	(85,000)	218,727	187,182	31,545
Supplies and Materials	2,300	-	2,300	1,490	810
Total Undist. Expend. - Guidance Services	306,027	(85,000)	221,027	188,672	32,355
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	44,236	118,235	162,471	162,470	1
Total Undist. Expend. - Improvement of Inst. Serv.	44,236	118,235	162,471	162,470	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,600	-	2,600	2,592	8
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,600	-	2,600	2,592	8
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	375,870	(52,660)	323,210	295,329	27,881
Salaries of Secretarial and Clerical Assistants	84,228		84,228	69,650	14,578
Other Purchased Services (400-500 series)	750	(300)	450		450
Supplies and Materials	20,000	2,773	22,773	16,720	6,053
Other Objects	3,534	(1,000)	2,534	2,500	34
Total Undist. Expend. - Support Serv. - School Admin.	484,382	(51,187)	433,195	384,199	48,996
Undist. Expend. - Custodial Services					
Salaries	59,830	-	59,830	50,505	9,325
Total Undist. Expend. - Custodial Services	59,830	-	59,830	50,505	9,325
Undist. Expend. - Security					
Salaries	37,736	-	37,736	35,038	2,698
Total Undist. Expend. - Security	37,736	-	37,736	35,038	2,698
Total Undist. Expend. - Oper. & Maint. Of Plant	97,566	-	97,566	85,543	12,023
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,900	-	3,900	2,606	1,294
Total Undist. Expend. - Student Transportation Serv.	3,900	-	3,900	2,606	1,294
UNALLOCATED BENEFITS					
Social Security Contributions	63,688	(5,494)	58,194	49,635	8,559
Other Retirement Contributions - Regular	10,113	5,494	15,607	10,044	5,563
Health Benefits	1,545,223	-	1,545,223	1,372,342	172,881
TOTAL UNALLOCATED BENEFITS	1,619,024	-	1,619,024	1,432,021	187,003
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,619,024	-	1,619,024	1,432,021	187,003
TOTAL UNDISTRIBUTED EXPENDITURES	2,872,029	16,911	2,888,940	2,552,322	336,618
TOTAL CURRENT EXPENDITURES	7,371,162	(109,662)	7,261,500	6,335,123	926,377
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	5,000	-	5,000	4,995	5
Total Equipment	5,000	-	5,000	4,995	5
TOTAL CAPITAL OUTLAY	5,000	-	5,000	4,995	5
TOTAL SCHOOL BASED EXPENDITURES	7,376,162	(109,662)	7,266,500	6,340,118	926,382
Other Financing Sources:					
Operating Transfer In	7,376,162	(109,662)	7,266,500	6,340,118	926,382
Total Other Financing Sources	7,376,162	(109,662)	7,266,500	6,340,118	926,382
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, 2014**

<u>School: No. 65 YES Academy, 69 Destiny, 77 Great Falls, 42 Silk City</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	\$ 43,746		\$ 43,746		\$ 43,746
General Supplies	300	-	300	-	300
Total Learning and/or Language Disabilities	44,046	-	44,046	-	44,046
Behavioral Disabilities:					
Salaries of Teachers	-	\$ 36,641	36,641	\$ 36,641	
General Supplies	150	-	150	-	150
Textbooks	150	-	150	-	150
Total Behavioral Disabilities	300	36,641	36,941	36,641	300
Multiple Disabilities:					
Salaries of Teachers	51,763	(51,763)			
Other Salaries for Instruction	62,166	(49,769)	12,397	-	12,397
Total Multiple Disabilities	113,929	(101,532)	12,397	-	12,397
Resource Room/Resource Center:					
Salaries of Teachers	569,996	132,425	702,421	681,436	20,985
Other Salaries for Instruction	36,336	26,278	62,614	62,614	
General Supplies	200	-	200	-	200
Total Resource Room/Resource Center	606,532	158,703	765,235	744,050	21,185
TOTAL SPECIAL EDUCATION - INSTRUCTION	764,807	93,812	858,619	780,691	77,928
Bilingual Education - Instruction					
Salaries of Teachers	51,763	(27,732)	24,031	24,031	-
Total Bilingual Education - Instruction	51,763	(27,732)	24,031	24,031	-
Before/After School Programs - Instruction					
Salaries of Teachers	13,702	(1,929)	11,773	6,374	5,399
Other Salaries for Instruction	2,184	-	2,184	1,248	936
Total Before/After School Programs - Instruction	15,886	(1,929)	13,957	7,622	6,335
Total Before/After School Programs	15,886	(1,929)	13,957	7,622	6,335
Summer School - Instruction					
Salaries of Teachers	8,500	(2,720)	5,780	5,780	
Other Salaries for Instruction	9,000	(3,186)	5,814	5,814	-
Total Summer School - Instruction	17,500	(5,906)	11,594	11,594	-
Summer School - Support					
Salaries	13,000	(2,288)	10,712	7,496	3,216
Total Summer School - Support	13,000	(2,288)	10,712	7,496	3,216
Total Summer School	30,500	(8,194)	22,306	19,090	3,216
Alternative Education Program - Instruction					
Salaries of Teachers	3,357,392	(348,055)	3,009,337	2,972,505	36,832
Other Salaries for Instruction	260,227	184,113	444,340	444,114	226
Purchased Professional & Technical Services	4,850	498,050	502,900	500,000	2,900
Other Purchased Services (400-500 series)	2,850	-	2,850	-	2,850
General Supplies	27,644	817	28,461	24,917	3,544
Textbooks	11,930	(1,000)	10,930	3,701	7,229
Other Objects	4,200	-	4,200	1,907	2,293
Total Alternative Education Program - Instruction	3,669,093	333,925	4,003,018	3,947,144	55,874
Alternative Education Program - Support					
Salaries	1,157,586	218,454	1,376,040	1,322,652	53,388
Purchased Professional and Technical Services	2,900	(425)	2,475	-	2,475
Purchased Services (400-500 series)	1,590	-	1,590	325	1,265
Supplies and Materials	18,650	758	19,408	11,947	7,461
Other Objects	1,300	-	1,300	808	492
Total Alternative Education Program - Support	1,182,026	218,787	1,400,813	1,335,732	65,081
Total Alternative Education Program	4,851,119	552,712	5,403,831	5,282,876	120,955
Total Instruction and At-Risk Programs	5,714,075	608,669	6,322,744	6,114,310	208,434
Undistributed Expend. - Attend. & Social Work					
Salaries	2,726	(1,772)	954	954	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	16,728	(8,219)	8,509	8,508	1
Total Undistributed Expend. - Attend. & Social Work	19,454	(9,991)	9,463	9,462	1
Undistributed Expenditures - Health Services					
Salaries	-	30,735	30,735	30,734	1
Total Undistributed Expenditures - Health Services	-	30,735	30,735	30,734	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	117,169	27,395	144,564	142,573	1,991
Total Undist. Expend. - Guidance Services	117,169	27,395	144,564	142,573	1,991
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	351,063	116,064	467,127	464,699	2,428
Instructional Coaches	60,153	(4,951)	55,202	55,202	-
Total Undist. Expend. - Improvement of Inst. Serv.	411,216	111,113	522,329	519,901	2,428

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 65 YES Academy, 69 Destiniv, 77 Great Falls, 42 Silk City</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors		\$ 171,156	\$ 171,156	\$ 134,939	\$ 36,217
Salaries of Secretarial and Clerical Assistants	\$ 60,240	(5,316)	54,924	54,923	1
Total Undist. Expend. - Support Serv. - School Admin.	60,240	165,840	226,080	189,862	36,218
Undist. Expend. - Custodial Services					
Salaries	154,152	(924)	153,228	153,225	3
Total Undist. Expend. - Custodial Services	154,152	(924)	153,228	153,225	3
Total Undist. Expend. - Oper. & Maint. Of Plant	154,152	(924)	153,228	153,225	3
Undist. Expend. - Student Transportation Serv.					
Sal. For Pop. Trans. (Other than Bet. Home and School)	5,486	100	5,586	2,539	3,047
Total Undist. Expend. - Student Transportation Serv.	5,486	100	5,586	2,539	3,047
UNALLOCATED BENEFITS					
Social Security Contributions	89,790	3,614	93,404	89,665	3,739
Other Retirement Contributions - Regular	1,092	931	2,023	1,041	982
Health Benefits	1,483,300	121,000	1,604,300	1,500,908	103,392
TOTAL UNALLOCATED BENEFITS	1,574,182	125,545	1,699,727	1,591,614	108,113
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,574,182	125,545	1,699,727	1,591,614	108,113
TOTAL UNDISTRIBUTED EXPENDITURES	2,341,899	449,813	2,791,712	2,639,910	151,802
TOTAL CURRENT EXPENDITURES	8,055,974	1,058,482	9,114,456	8,754,220	360,236
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
At-Risk Programs	3,000	-	3,000	-	3,000
Total Equipment	3,000	-	3,000	-	3,000
TOTAL CAPITAL OUTLAY	3,000	-	3,000	-	3,000
TOTAL SCHOOL BASED EXPENDITURES	8,058,974	1,058,482	9,117,456	8,754,220	363,236
Other Financing Sources:					
Operating Transfer In	8,058,974	1,058,482	9,117,456	8,754,220	363,236
Total Other Financing Sources	8,058,974	1,058,482	9,117,456	8,754,220	363,236
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, 2014

School: No. 75 NSW	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 60,002		\$ 60,002	\$ 55,712	\$ 4,290
Grades 1-5 - Salaries of Teachers	768,795	\$ (103,000)	665,795	665,057	738
Grades 6-8 - Salaries of Teachers	482,009		482,009	470,024	11,985
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	50,996		50,996	29,808	21,188
General Supplies	35,650		35,650	35,308	342
Textbooks	1,000		1,000	905	95
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,398,452</u>	<u>(103,000)</u>	<u>1,295,452</u>	<u>1,256,814</u>	<u>38,638</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	56,048	357,456	413,504	413,504	
Other Salaries for Instruction		286,537	286,537	280,263	6,274
General Supplies		11,108	11,108	10,558	550
Textbooks		800	800	789	11
Total Cognitive - Mild	<u>56,048</u>	<u>655,901</u>	<u>711,949</u>	<u>705,114</u>	<u>6,835</u>
Cognitive - Moderate:					
Salaries of Teachers	216,856	(159,181)	57,675	48,062	9,613
Other Salaries for Instruction	131,888	(131,888)			
General Supplies	3,750	(3,750)			
Textbooks	500	(500)			
Total Cognitive - Moderate	<u>352,994</u>	<u>(295,319)</u>	<u>57,675</u>	<u>48,062</u>	<u>9,613</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	70,305	(70,305)			
Other Salaries for Instruction	48,580	(48,580)			
General Supplies	4,250	(4,082)	168	168	
Textbooks	1,000	(1,000)			
Total Learning and/or Language Disabilities	<u>124,135</u>	<u>(123,967)</u>	<u>168</u>	<u>168</u>	<u>-</u>
Auditory Impairments:					
Salaries of Teachers	107,422	(50,000)	57,422	48,296	9,126
Total Auditory Impairments	<u>107,422</u>	<u>(50,000)</u>	<u>57,422</u>	<u>48,296</u>	<u>9,126</u>
Multiple Disabilities:					
Salaries of Teachers	137,215	(127,537)	9,678		9,678
Other Salaries for Instruction	46,537	(46,537)			
General Supplies	4,500	(4,500)			
Textbooks	1,500	(1,500)			
Total Multiple Disabilities	<u>189,752</u>	<u>(180,074)</u>	<u>9,678</u>	<u>-</u>	<u>9,678</u>
Resource Room/Resource Center:					
Salaries of Teachers	165,163		165,163	145,237	19,926
General Supplies	2,250		2,250	1,551	699
Textbooks	1,000		1,000		1,000
Total Resource Room/Resource Center	<u>168,413</u>	<u>-</u>	<u>168,413</u>	<u>146,788</u>	<u>21,625</u>
Autism:					
Other Salaries for Instruction	33,076	(33,076)			
Total Autism	<u>33,076</u>	<u>(33,076)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>1,031,840</u>	<u>(26,535)</u>	<u>1,005,305</u>	<u>948,428</u>	<u>56,877</u>
Before/After School Programs - Instruction					
Salaries of Teachers	29,155		29,155	20,911	8,244
Other Salaries for Instruction	16,380		16,380	6,216	10,164
Total Before/After School Programs - Instruction	<u>45,535</u>	<u>-</u>	<u>45,535</u>	<u>27,127</u>	<u>18,408</u>
Total Before/After School Programs	<u>45,535</u>	<u>-</u>	<u>45,535</u>	<u>27,127</u>	<u>18,408</u>
Total Instruction and At-Risk Programs	<u>2,475,827</u>	<u>(129,535)</u>	<u>2,346,292</u>	<u>2,232,369</u>	<u>113,923</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

School: No. 75 NSW	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 4,544	-	\$ 4,544	-	\$ 4,544
Total Undistributed Expend. - Attend. & Social Work	4,544	-	4,544	-	4,544
Undistributed Expenditures - Health Services					
Salaries	103,038		103,038	\$ 94,222	8,816
Supplies and Materials	250	-	250	247	3
Total Undistributed Expenditures - Health Services	103,288	-	103,288	94,469	8,819
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	37,062	\$ 11,877	48,939	48,939	
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	37,212	11,877	49,089	49,089	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	150	(150)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	150	(150)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	54,400		54,400	51,276	3,124
Supplies and Materials	1,500	-	1,500	1,442	58
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,900	-	55,900	52,718	3,182
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	-	150	150	-	150
	-	150	150	-	150
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	146,798		146,798	141,356	5,442
Salaries of Secretarial and Clerical Assistants	53,916	5,600	59,516	59,515	1
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	900		900	835	65
Other Objects	1,750	-	1,750	1,724	26
Total Undist. Expend. - Support Serv. - School Admin.	203,564	5,600	209,164	203,430	5,734
Undist. Expend. - Custodial Services					
Salaries	58,296		58,296	56,725	1,571
General Supplies	500	-	500	249	251
Total Undist. Expend. - Custodial Services	58,796	-	58,796	56,974	1,822
Undist. Expend. - Security					
Salaries	36,763		36,763	34,135	2,628
General Supplies	1,500	-	1,500	1,401	99
Total Undist. Expend. - Security	38,263	-	38,263	35,536	2,727
Total Undist. Expend. - Oper. & Maint. Of Plant	97,059	-	97,059	92,510	4,549
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,620	380
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,620	380
UNALLOCATED BENEFITS					
Social Security Contributions	45,838	(2,277)	43,561	40,393	3,168
Other Retirement Contributions - Regular	5,093	2,277	7,370	4,614	2,756
Health Benefits	733,101	-	733,101	717,118	15,983
TOTAL UNALLOCATED BENEFITS	784,032	-	784,032	762,125	21,907
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	784,032	-	784,032	762,125	21,907
TOTAL UNDISTRIBUTED EXPENDITURES	1,287,749	17,477	1,305,226	1,255,961	49,265
TOTAL CURRENT EXPENDITURES	3,763,576	(112,058)	3,651,518	3,488,330	163,188
TOTAL SCHOOL BASED EXPENDITURES	3,763,576	(112,058)	3,651,518	3,488,330	163,188
Other Financing Sources:					
Operating Transfer In	3,763,576	(112,058)	3,651,518	3,488,330	163,188
Total Other Financing Sources	3,763,576	(112,058)	3,651,518	3,488,330	163,188
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, 2014

<u>School: No. 304 STEM</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,080,162	\$ (292,603)	\$ 2,787,559	\$ 2,748,760	\$ 38,799
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	16,750		16,750	16,710	40
General Supplies	31,117		31,117	29,181	1,936
Textbooks	30,000	(8,000)	22,000	11,105	10,895
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,158,029</u>	<u>(300,603)</u>	<u>2,857,426</u>	<u>2,805,756</u>	<u>51,670</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	4,600		4,600	3,174	1,426
Textbooks	600	-	600	-	600
Total Cognitive - Mild	<u>5,200</u>	<u>-</u>	<u>5,200</u>	<u>3,174</u>	<u>2,026</u>
Cognitive - Moderate:					
General Supplies	150		150	94	56
Textbooks	150	-	150	-	150
Total Cognitive - Moderate	<u>300</u>	<u>-</u>	<u>300</u>	<u>94</u>	<u>206</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	59,453		59,453	33,121	26,332
Other Salaries for Instruction	30,708	-	30,708	27,584	3,124
Total Learning and/or Language Disabilities	<u>90,161</u>	<u>-</u>	<u>90,161</u>	<u>60,705</u>	<u>29,456</u>
Multiple Disabilities:					
General Supplies	6,000		6,000	5,901	99
Textbooks	6,000	-	6,000	3,565	2,435
Total Multiple Disabilities	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>9,466</u>	<u>2,534</u>
Resource Room/Resource Center:					
Salaries of Teachers	167,263	47,828	215,091	215,091	
General Supplies	4,200		4,200	4,200	
Textbooks	4,200	-	4,200	-	4,200
Total Resource Room/Resource Center	<u>175,663</u>	<u>47,828</u>	<u>223,491</u>	<u>219,291</u>	<u>4,200</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>283,324</u>	<u>47,828</u>	<u>331,152</u>	<u>292,730</u>	<u>38,422</u>
Bilingual Education - Instruction					
Salaries of Teachers	318,609	(13,784)	304,825	283,591	21,234
General Supplies	2,600		2,600	2,597	3
Textbooks	3,000	-	3,000	3,000	-
Total Bilingual Education - Instruction	<u>324,209</u>	<u>(13,784)</u>	<u>310,425</u>	<u>289,188</u>	<u>21,237</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	89,258	(62,247)	27,011	27,011	
Supplies and Materials	-	10,000	10,000	-	10,000
Total School-Spon. Cocurricular Actvts. - Inst.	<u>89,258</u>	<u>(52,247)</u>	<u>37,011</u>	<u>27,011</u>	<u>10,000</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	170,798	378,081	548,879	548,879	
Purchased Services (300-500 series)	84,100		84,100	82,239	1,861
Supplies and Materials	85,000	(18,885)	66,115	54,869	11,246
Other Objects	14,200	-	14,200	14,175	25
Total School-Spon. Cocurricular Athletics - Inst.	<u>354,098</u>	<u>359,196</u>	<u>713,294</u>	<u>700,162</u>	<u>13,132</u>
Before/After School Programs - Instruction					
Salaries of Teachers	30,734	(15,674)	15,060	11,966	3,094
Other Salaries for Instruction	8,400		8,400	5,574	2,826
Supplies and Materials	3,000	-	3,000	1,448	1,552
Total Before/After School Programs - Instruction	<u>42,134</u>	<u>(15,674)</u>	<u>26,460</u>	<u>18,988</u>	<u>7,472</u>
Total Before/After School Programs	<u>42,134</u>	<u>(15,674)</u>	<u>26,460</u>	<u>18,988</u>	<u>7,472</u>
Total Instruction and At-Risk Programs	<u>4,251,052</u>	<u>24,716</u>	<u>4,275,768</u>	<u>4,133,835</u>	<u>141,933</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	61,080	26,694	87,774	87,774	-
Total Undistributed Expend. - Attend. & Social Work	<u>61,080</u>	<u>26,694</u>	<u>87,774</u>	<u>87,774</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	51,966	-	51,966	47,601	4,365
Total Undistributed Expenditures - Health Services	<u>51,966</u>	<u>-</u>	<u>51,966</u>	<u>47,601</u>	<u>4,365</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	314,318	(26,177)	288,141	263,081	25,060
Salaries of Secretarial and Clerical Assistants	85,730	(1,286)	84,444	50,268	34,176
Supplies and Materials	1,500	-	1,500	1,459	41
Total Undist. Expend. - Guidance Services	<u>401,548</u>	<u>(27,463)</u>	<u>374,085</u>	<u>314,808</u>	<u>59,277</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	181,150	147,307	328,457	328,457	
Other Salaries	21,250	-	21,250	-	21,250
Total Undist. Expend. - Improvement of Inst. Serv.	<u>202,400</u>	<u>147,307</u>	<u>349,707</u>	<u>328,457</u>	<u>21,250</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 304 STEM</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	\$ 1,863		\$ 1,863		\$ 1,863
Supplies and Materials	1,500	-	1,500	\$ 1,477	23
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,363	-	3,363	1,477	1,886
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	491,174	\$ 2,980	494,154	394,850	99,304
Salaries of Secretarial and Clerical Assistants	149,901		149,901	139,569	10,332
Other Purchased Services (400-500 series)	9,000	(4,625)	4,375	180	4,195
Supplies and Materials	32,000	(2,500)	29,500	26,425	3,075
Total Undist. Expend. - Support Serv. - School Admin.	682,075	(4,145)	677,930	561,024	116,906
Undist. Expend. - Custodial Services					
Salaries	59,830	59,553	119,383	114,857	4,526
General Supplies	1,240	-	1,240	1,200	40
Total Undist. Expend. - Custodial Services	61,070	59,553	120,623	116,057	4,566
Undist. Expend. - Security					
Salaries	111,649	13,813	125,462	125,462	
General Supplies	15,000	8,377	23,377	23,035	342
Total Undist. Expend. - Security	126,649	22,190	148,839	148,497	342
Total Undist. Expend. - Oper. & Maint. Of Plant	187,719	81,743	269,462	264,554	4,908
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	116,450	(2,500)	113,950	96,900	17,050
Total Undist. Expend. - Student Transportation Serv.	116,450	(2,500)	113,950	96,900	17,050
UNALLOCATED BENEFITS					
Social Security Contributions	64,139	25,712	89,851	89,851	
Other Retirement Contributions - Regular	10,319	(262)	10,057	10,057	
Health Benefits	1,127,897	40,000	1,167,897	1,143,285	24,612
TOTAL UNALLOCATED BENEFITS	1,202,355	65,450	1,267,805	1,243,193	24,612
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,202,355	65,450	1,267,805	1,243,193	24,612
TOTAL UNDISTRIBUTED EXPENDITURES	2,908,956	287,086	3,196,042	2,945,788	250,254
TOTAL CURRENT EXPENDITURES	7,160,008	311,802	7,471,810	7,079,623	392,187
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	12,000	(3,736)	8,264	8,264	-
Total Equipment	12,000	(3,736)	8,264	8,264	-
TOTAL CAPITAL OUTLAY	12,000	(3,736)	8,264	8,264	-
TOTAL SCHOOL BASED EXPENDITURES	7,172,008	308,066	7,480,074	7,087,887	392,187
Other Financing Sources:					
Operating Transfer In	7,172,008	308,066	7,480,074	7,087,887	392,187
Total Other Financing Sources	7,172,008	308,066	7,480,074	7,087,887	392,187
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, 2014

School: No. 305 SET	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,735,334	\$ (43,175)	\$ 2,692,159	\$ 2,614,093	\$ 78,066
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	375	8,000	8,375	8,000	375
Purchased Technical Services	3,000		3,000		3,000
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	27,250		27,250	22,970	4,280
Textbooks	26,250	(8,000)	18,250	14,720	3,530
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,793,209	(43,175)	2,750,034	2,659,783	90,251
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	67,490		67,490	62,665	4,825
Other Salaries for Instruction	54,920		54,920	50,004	4,916
General Supplies	900		900	240	660
Textbooks	900		900	675	225
Total Cognitive - Mild	124,210	-	124,210	113,584	10,626
Learning and/or Language Disabilities:					
Salaries of Teachers	57,394		57,394	52,641	4,753
Other Salaries for Instruction	163,353	11,957	175,310	175,309	1
Total Learning and/or Language Disabilities	220,747	11,957	232,704	227,950	4,754
Behavioral Disabilities:					
Other Salaries for Instruction	85,011	-	85,011	35,871	49,140
Total Behavioral Disabilities	85,011	-	85,011	35,871	49,140
Multiple Disabilities:					
General Supplies	9,150		9,150	8,669	481
Textbooks	9,150		9,150	9,150	-
Total Multiple Disabilities	18,300	-	18,300	17,819	481
Resource Room/Resource Center:					
Salaries of Teachers	400,358	(95,004)	305,354	305,354	
General Supplies	7,050		7,050	4,437	2,613
Textbooks	7,050		7,050	-	7,050
Total Resource Room/Resource Center	414,458	(95,004)	319,454	309,791	9,663
TOTAL SPECIAL EDUCATION - INSTRUCTION	862,726	(83,047)	779,679	705,015	74,664
Bilingual Education - Instruction					
Salaries of Teachers	183,985		183,985	104,122	79,863
General Supplies	2,500		2,500	1,697	803
Textbooks	2,500		2,500	-	2,500
Total Bilingual Education - Instruction	188,985	-	188,985	105,819	83,166
School-Spon. Cocurricular Actvts. - Inst.					
Other Objects	365		365		365
Total School-Spon. Cocurricular Actvts. - Inst.	365	-	365	-	365
Before/After School Programs - Instruction					
Salaries of Teachers	19,145		19,145	136	19,009
Total Before/After School Programs - Instruction	19,145	-	19,145	136	19,009
Before/After School Programs - Support					
Salaries	4,000		4,000	-	4,000
Total Before/After School Programs - Support	4,000	-	4,000	-	4,000
Total Before/After School Programs	23,145	-	23,145	136	23,009
Total Instruction and At-Risk Programs	3,868,430	(126,222)	3,742,208	3,470,753	271,455
Undistributed Expend. - Attend. & Social Work					
Salaries	58,298		58,298		58,298
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	42,816		42,816	39,105	3,711
Supplies and Materials	250		250	-	250
Total Undistributed Expend. - Attend. & Social Work	101,364	-	101,364	39,105	62,259

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 305 SET</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 83,864	\$ (28,669)	\$ 55,195	\$ 29,509	\$ 25,686
Supplies and Materials	250	-	250	216	34
Total Undistributed Expenditures - Health Services	84,114	(28,669)	55,445	29,725	25,720
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	174,374	49,536	223,910	202,535	21,375
Supplies and Materials	1,200	-	1,200	1,169	31
Total Undist. Expend. - Guidance Services	175,574	49,536	225,110	203,704	21,406
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	206,615	103,682	310,297	310,297	-
Total Undist. Expend. - Improvement of Inst. Serv.	206,615	103,682	310,297	310,297	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	159,831	(50,220)	109,611	100,092	9,519
Purchased Professional and Technical Services	1,850	-	1,850	-	1,850
Supplies and Materials	1,550	-	1,550	1,550	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	163,231	(50,220)	113,011	101,642	11,369
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	283,221	1,674	284,895	220,927	63,968
Salaries of Secretarial and Clerical Assistants	96,348	-	96,348	93,030	3,318
Other Purchased Services (400-500 series)	5,000	-	5,000	348	4,652
Supplies and Materials	12,525	-	12,525	12,181	344
Total Undist. Expend. - Support Serv. - School Admin.	397,094	1,674	398,768	326,486	72,282
Undist. Expend. - Security					
General Supplies	1,500	-	1,500	1,500	-
Total Undist. Expend. - Security	1,500	-	1,500	1,500	-
Total Undist. Expend. - Oper. & Maint. Of Plant	1,500	-	1,500	1,500	-
Undist. Expend. - Student Transportation Serv.					
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					
Social Security Contributions	46,892	(7,117)	39,775	37,580	2,195
Other Retirement Contributions - Regular	9,810	7,117	16,927	10,426	6,501
Health Benefits	1,248,196	-	1,248,196	1,181,488	66,708
TOTAL UNALLOCATED BENEFITS	1,304,898	-	1,304,898	1,229,494	75,404
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,304,898	-	1,304,898	1,229,494	75,404
TOTAL UNDISTRIBUTED EXPENDITURES	2,436,390	76,003	2,512,393	2,243,953	268,440
TOTAL CURRENT EXPENDITURES	6,304,820	(50,219)	6,254,601	5,714,706	539,895
TOTAL SCHOOL BASED EXPENDITURES	6,304,820	(50,219)	6,254,601	5,714,706	539,895
Other Financing Sources:					
Operating Transfer In	6,304,820	(50,219)	6,254,601	5,714,706	539,895
Total Other Financing Sources	6,304,820	(50,219)	6,254,601	5,714,706	539,895
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, 2014

School: No. 306 BTMF	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,067,117	\$ (345,545)	\$ 2,721,572	\$ 2,419,860	\$ 301,712
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	1,250		1,250	56	1,194
Purchased Technical Services	750		750		750
Other Purchased Services (400-500 series)	3,000		3,000	272	2,728
General Supplies	23,089		23,089	19,213	3,876
Textbooks	17,293		17,293	15,189	2,104
Other Objects	-	8,000	8,000	7,900	100
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,112,499	(337,545)	2,774,954	2,462,490	312,464
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	5,650		5,650		5,650
Textbooks	450		450	-	450
Total Cognitive - Mild	6,100	-	6,100	-	6,100
Cognitive - Moderate:					
General Supplies	75		75		75
Textbooks	75		75	-	75
Total Cognitive - Moderate	150	-	150	-	150
Learning and/or Language Disabilities:					
Salaries of Teachers	166,260		166,260	112,910	53,350
Other Salaries for Instruction	321,252	26,714	347,966	291,581	56,385
Total Learning and/or Language Disabilities	487,512	26,714	514,226	404,491	109,735
Behavioral Disabilities:					
Other Salaries for Instruction	46,825	-	46,825	42,549	4,276
Total Behavioral Disabilities	46,825	-	46,825	42,549	4,276
Multiple Disabilities:					
General Supplies	1,500		1,500	1,357	143
Textbooks	1,500		1,500	1,475	25
Total Multiple Disabilities	3,000	-	3,000	2,832	168
Resource Room/Resource Center:					
Salaries of Teachers	620,562		620,562	565,275	55,287
General Supplies	3,150		3,150	3,054	96
Textbooks	3,150		3,150	3,105	45
Total Resource Room/Resource Center	626,862	-	626,862	571,434	55,428
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,170,449	26,714	1,197,163	1,021,306	175,857
Bilingual Education - Instruction					
Salaries of Teachers	169,137		169,137	156,519	12,618
Total Bilingual Education - Instruction	169,137	-	169,137	156,519	12,618
Before/After School Programs - Instruction					
Salaries of Teachers	16,360	(10,000)	6,360	-	6,360
Total Before/After School Programs - Instruction	16,360	(10,000)	6,360	-	6,360
Total Before/After School Programs	16,360	(10,000)	6,360	-	6,360
Total Instruction and At-Risk Programs	4,468,445	(320,831)	4,147,614	3,640,315	507,299
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		17,454	17,454	17,454	
Salaries of Community/School Coordinators	76,278		76,278	45,619	30,659
Purchased Professional and Technical Services	7,000		7,000	4,500	2,500
Total Undistributed Expend. - Attend. & Social Work	83,278	17,454	100,732	67,573	33,159

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 306 BTMF</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 56,694		\$ 56,694	\$ 19,167	\$ 37,527
Supplies and Materials	1,000	-	1,000	918	82
Total Undistributed Expenditures - Health Services	57,694	-	57,694	20,085	37,609
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	312,889		312,889	287,255	25,634
Salaries of Secretarial and Clerical Assistants	53,916		53,916	50,251	3,665
Supplies and Materials	1,200	-	1,200	1,151	49
Total Undist. Expend. - Guidance Services	368,005	-	368,005	338,657	29,348
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	149,062	\$ 103,873	252,935	252,934	1
Other Objects	2,500		2,500	252	2,248
Total Undist. Expend. - Improvement of Inst. Serv.	151,562	103,873	255,435	253,186	2,249
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,388		1,388		1,388
Supplies and Materials	2,000	-	2,000	1,586	414
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,388	-	3,388	1,586	1,802
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	5,000	-	5,000	124	4,876
	5,000	-	5,000	124	4,876
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	292,809	2,974	295,783	198,657	97,126
Salaries of Secretarial and Clerical Assistants	107,833	(5,718)	102,115	99,302	2,813
Other Purchased Services (400-500 series)	2,000		2,000		2,000
Supplies and Materials	22,000	-	22,000	19,996	2,004
Total Undist. Expend. - Support Serv. - School Admin.	424,642	(2,744)	421,898	317,955	103,943
Undist. Expend. - Security					
Salaries	91,462		91,462	84,923	6,539
General Supplies	1,500	(15)	1,485	1,352	133
Total Undist. Expend. - Security	92,962	(15)	92,947	86,275	6,672
Total Undist. Expend. - Oper. & Maint. Of Plant	92,962	(15)	92,947	86,275	6,672
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,000	-	7,000	6,917	83
Total Undist. Expend. - Student Transportation Serv.	7,000	-	7,000	6,917	83
UNALLOCATED BENEFITS					
Social Security Contributions	68,482		68,482	51,288	17,194
Other Retirement Contributions - Regular	12,260		12,260	9,510	2,750
Health Benefits	1,366,892	-	1,366,892	1,269,875	97,017
TOTAL UNALLOCATED BENEFITS	1,447,634	-	1,447,634	1,330,673	116,961
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,447,634	-	1,447,634	1,330,673	116,961
TOTAL UNDISTRIBUTED EXPENDITURES	2,641,165	118,568	2,759,733	2,423,031	
TOTAL CURRENT EXPENDITURES	7,109,610	(202,263)	6,907,347	6,063,346	844,001
TOTAL SCHOOL BASED EXPENDITURES	7,109,610	(202,263)	6,907,347	6,063,346	844,001
Other Financing Sources:					
Operating Transfer In	7,109,610	(202,263)	6,907,347	6,063,346	844,001
Total Other Financing Sources	7,109,610	(202,263)	6,907,347	6,063,346	844,001
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, 2014

School: No. 307 ACT	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,012,983	\$ (32,655)	\$ 2,980,328	\$ 2,880,150	\$ 100,178
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	2,083	1,250	3,333	23	3,310
Other Purchased Services (400-500 series)	4,250	(1,250)	3,000	1,000	2,000
General Supplies	41,997	13,000	54,997	54,558	439
Textbooks	2,000		2,000	2,000	
Other Objects	2,900	-	2,900	569	2,331
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,066,213	(19,655)	3,046,558	2,938,300	108,258
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	32,103		32,103	29,808	2,295
General Supplies	4,000	-	4,000	3,988	12
Total Cognitive - Mild	36,103	-	36,103	33,796	2,307
Learning and/or Language Disabilities:					
Salaries of Teachers	59,453		59,453	55,202	4,251
Other Salaries for Instruction	149,682		149,682	122,140	27,542
General Supplies	5,000		5,000	4,082	918
Textbooks	2,000		2,000	-	2,000
Total Learning and/or Language Disabilities	216,135	-	216,135	181,424	34,711
Behavioral Disabilities:					
Salaries of Teachers		98,724	98,724	96,928	1,796
General Supplies	2,000		2,000		2,000
Textbooks	2,000		2,000	-	2,000
Total Behavioral Disabilities	4,000	98,724	102,724	96,928	5,796
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies	2,000		2,000	646	1,354
Textbooks	2,000		2,000	1,696	304
Total Multiple Disabilities	4,000	-	4,000	2,342	1,658
Resource Room/Resource Center:					
Salaries of Teachers	921,865	(85,000)	836,865	693,304	143,561
Other Salaries for Instruction	480	-	480	-	480
Total Resource Room/Resource Center	922,345	(85,000)	837,345	693,304	144,041
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,182,583	13,724	1,196,307	1,007,794	188,513
Bilingual Education - Instruction					
Salaries of Teachers	600,313		600,313	509,116	91,197
Purchased Professional-Educational Services	1,000		1,000		1,000
General Supplies	2,500		2,500	772	1,728
Textbooks	1,000		1,000	1,000	
Total Bilingual Education - Instruction	604,813	-	604,813	510,888	93,925
Before/After School Programs - Instruction					
Salaries of Teachers	5,680		5,680	204	5,476
Total Before/After School Programs - Instruction	5,680	-	5,680	204	5,476
Total Before/After School Programs	5,680	-	5,680	204	5,476
Total Instruction and At-Risk Programs	4,859,289	(5,931)	4,853,358	4,457,186	396,172
Undistributed Expend. - Attend. & Social Work					
Salaries	58,098	3,586	61,684	58,073	3,611
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	47,218	-	47,218	43,842	3,376
Total Undistributed Expend. - Attend. & Social Work	105,316	3,586	108,902	101,915	6,987

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 307 ACT</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 98,838		\$ 98,838	\$ 91,122	\$ 7,716
Supplies and Materials	300	-	300	-	300
Total Undistributed Expenditures - Health Services	99,138	-	99,138	91,122	8,016
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	181,905		181,905	168,056	13,849
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Guidance Services	182,405	-	182,405	168,056	14,349
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	-	\$ 3,418	3,418	3,418	-
Total Undist. Expend. - Child Study Teams	-	3,418	3,418	3,418	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	353,526	(2,244)	351,282	315,602	35,680
Salaries of Secr and Clerical Assist.	30,734		30,734	28,324	2,410
Instructional Coaches	105,736	-	105,736	98,527	7,209
Total Undist. Expend. - Improvement of Inst. Serv.	489,996	(2,244)	487,752	442,453	45,299
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	44,382	(23,917)	20,465	3,434	17,031
Purchased Professional and Technical Services	1,000		1,000	929	71
Supplies and Materials	2,000	-	2,000	1,646	354
Total Undist. Expend. - Edu. Media Serv./Sch. Library	47,382	(23,917)	23,465	6,009	17,456
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	202,068	(1,174)	200,894	199,401	1,493
Salaries of Secretarial and Clerical Assistants	30,734	35,602	66,336	66,336	-
Other Purchased Services (400-500 series)	3,000		3,000	221	2,779
Supplies and Materials	6,000	-	6,000	5,998	2
Total Undist. Expend. - Support Serv. - School Admin.	241,802	34,428	276,230	271,956	4,274
Undist. Expend. - Custodial Services					
Salaries	63,214	-	63,214	61,575	1,639
Total Undist. Expend. - Custodial Services	63,214	-	63,214	61,575	1,639
Undist. Expend. - Security					
Salaries	97,024	-	97,024	90,087	6,937
Total Undist. Expend. - Security	97,024	-	97,024	90,087	6,937
Total Undist. Expend. - Oper. & Maint. Of Plant	160,238	-	160,238	151,662	8,576
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500	-	5,500	404	5,096
Total Undist. Expend. - Student Transportation Serv.	5,500	-	5,500	404	5,096
UNALLOCATED BENEFITS					
Social Security Contributions	53,883	(4,093)	49,790	43,945	5,845
Other Retirement Contributions - Regular	13,294	4,093	17,387	11,105	6,282
Health Benefits	1,349,375	-	1,349,375	1,314,286	35,089
TOTAL UNALLOCATED BENEFITS	1,416,552	-	1,416,552	1,369,336	47,216
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,416,552	-	1,416,552	1,369,336	47,216
TOTAL UNDISTRIBUTED EXPENDITURES	2,748,329	15,271	2,763,600	2,606,331	
TOTAL CURRENT EXPENDITURES	7,607,618	9,340	7,616,958	7,063,517	553,441
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	10,500	(10,500)	-	-	-
Total Equipment	10,500	(10,500)	-	-	-
TOTAL CAPITAL OUTLAY	10,500	(10,500)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,618,118	(1,160)	7,616,958	7,063,517	553,441
Other Financing Sources:					
Operating Transfer In	7,618,118	(1,160)	7,616,958	7,063,517	553,441
Total Other Financing Sources	7,618,118	(1,160)	7,616,958	7,063,517	553,441
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, 2014

<u>School: No. 316 New Roberto Clemente</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 302,945	\$ (121,413)	\$ 181,532	\$ 82,269	\$ 99,263
Grades 6-8 - Salaries of Teachers	1,973,019	121,413	2,094,432	2,023,602	70,830
Regular Programs - Undistributed Instruction					
General Supplies	86,750		86,750	76,242	10,508
Textbooks	500		500		500
Other Objects	2,700	-	2,700	2,700	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,365,914	-	2,365,914	2,184,813	181,101
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	165,207	81,719	246,926	246,926	
Other Salaries for Instruction	53,009	32,144	85,153	85,153	-
Total Learning and/or Language Disabilities	218,216	113,863	332,079	332,079	-
Behavioral Disabilities:					
Other Salaries for Instruction	34,459	-	34,459	(155)	34,614
Total Behavioral Disabilities	34,459	-	34,459	(155)	34,614
Resource Room/Resource Center:					
Salaries of Teachers	552,538		552,538	430,680	121,858
General Supplies	1,000		1,000	1,000	
Textbooks	300	-	300	-	300
Total Resource Room/Resource Center	553,838	-	553,838	431,680	122,158
TOTAL SPECIAL EDUCATION - INSTRUCTION	806,513	113,863	920,376	763,604	156,772
Bilingual Education - Instruction					
Salaries of Teachers	1,016,391	(134,373)	882,018	528,034	353,984
General Supplies	20,000		20,000	18,415	1,585
Textbooks	300	-	300	-	300
Total Bilingual Education - Instruction	1,036,691	(134,373)	902,318	546,449	355,869
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	2,083	5,177	5,177	-
Total Before/After School Programs - Instruction	3,094	2,083	5,177	5,177	-
Total Before/After School Programs	3,094	2,083	5,177	5,177	-
Total Instruction and At-Risk Programs	4,212,212	(18,427)	4,193,785	3,500,043	693,742
Undistributed Expend. - Attend. & Social Work					
Salaries	4,182	5,154	9,336	9,167	169
Total Undistributed Expend. - Attend. & Social Work	4,182	5,154	9,336	9,167	169
Undistributed Expenditures - Health Services					
Salaries	98,838		98,838	91,122	7,716
Supplies and Materials	300	-	300	272	28
Total Undistributed Expenditures - Health Services	99,138	-	99,138	91,394	7,744
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	162,373		162,373	143,930	18,443
Supplies and Materials	500	-	500	451	49
Total Undist. Expend. - Guidance Services	162,873	-	162,873	144,381	18,492

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>School: No. 316 New Roberto Clemente</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	\$ 12,000		\$ 12,000	\$ 5,221	\$ 6,779
Purchased Prof. Educational Services	12,000	\$ (1,598)	10,402	8,000	2,402
Total Undist. Expend. - Improvement of Inst. Serv.	24,000	(1,598)	22,402	13,221	9,181
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,422		107,422	98,292	9,130
Supplies and Materials	2,000	-	2,000	1,959	41
Total Undist. Expend. - Edu. Media Serv./Sch. Library	109,422	-	109,422	100,251	9,171
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	260,771	16,714	277,485	277,485	
Salaries of Secretarial and Clerical Assistants	85,252		85,252	77,252	8,000
Other Purchased Services (400-500 series)	2,000		2,000	338	1,662
Supplies and Materials	4,500	-	4,500	4,490	10
Total Undist. Expend. - Support Serv. - School Admin.	352,523	16,714	369,237	359,565	9,672
Undist. Expend. - Custodial Services					
Salaries		55,932	55,932	53,164	2,768
General Supplies	500	-	500	-	500
Total Undist. Expend. - Custodial Services	500	55,932	56,432	53,164	3,268
Undist. Expend. - Security					
Salaries	55,824		55,824	51,187	4,637
General Supplies	750	-	750	-	750
Total Undist. Expend. - Security	56,574	-	56,574	51,187	5,387
Total Undist. Expend. - Oper. & Maint. Of Plant	57,074	55,932	113,006	104,351	8,655
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,400	-	2,400	1,638	762
Total Undist. Expend. - Student Transportation Serv.	2,400	-	2,400	1,638	762
UNALLOCATED BENEFITS					
Social Security Contributions	33,104	(75)	33,029	33,029	
Other Retirement Contributions - Regular	19,317	75	19,392	16,611	2,781
Health Benefits	1,170,719	-	1,170,719	1,049,313	121,406
TOTAL UNALLOCATED BENEFITS	1,223,140	-	1,223,140	1,098,953	124,187
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,223,140	-	1,223,140	1,098,953	124,187
TOTAL UNDISTRIBUTED EXPENDITURES	2,034,752	76,202	2,110,954	1,922,921	188,033
TOTAL CURRENT EXPENDITURES	6,246,964	57,775	6,304,739	5,422,964	881,775
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	25,000	-	25,000	24,861	139
Total Equipment	25,000	-	25,000	24,861	139
TOTAL CAPITAL OUTLAY	25,000	-	25,000	24,861	139
TOTAL SCHOOL BASED EXPENDITURES	6,271,964	57,775	6,329,739	5,447,825	881,914
Other Financing Sources:					
Operating Transfer In	6,271,964	57,775	6,329,739	5,447,825	881,914
Total Other Financing Sources	6,271,964	57,775	6,329,739	5,447,825	881,914
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, 2014

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA	Title III Immigrant	Totals
		2013-2014	2012-2013	2012-2013	2013-2014	2014
REVENUES						
Local Sources	\$ 243,648					\$ 243,648
State Sources	43,977,737					43,977,737
Federal Sources	18,597,863	\$ 14,275,230	\$ 867,307	\$ 5,621	\$ 139,245	33,885,266
Total Revenues	62,819,248	14,275,230	867,307	5,621	139,245	78,106,651
EXPENDITURES						
Instruction						
Salaries of Teachers	5,806,508	1,939,775	591,969			8,338,252
Other Salaries for Instruction	1,396,378	82,712	67,105			1,546,195
Purchased Professional and Technical Services	373,689					373,689
Other Purchased Services (400-500 series)	114,750	96,800				211,550
General Supplies	1,521,916	913,572			24,504	2,459,992
Textbooks	14,316					14,316
Tuition	4,925,993					4,925,993
Other Objects	77,237					77,237
Total Instruction	14,230,787	3,032,859	659,074	-	24,504	17,947,224
Support Services						
Salaries of Other Professional Staff	2,915,820					2,915,820
Salaries of Supervisors of Instruction	1,749,088	2,081,862	73,026	3,125	17,219	3,924,320
Salaries of Secretarial and Clerical Asst.	261,068	59,266				320,334
Other Salaries	1,194,331	452,011	15,921			1,662,263
Personal Services - Employee Benefits	2,950,393	1,607,647	104,023	2,496	5,622	4,670,181
Purchased Educational Services - Contracted Pre-K	35,555,615					35,555,615
Purchased Professional - Educational Services	1,479,859	773,971	6,273			2,260,103
Other Purchased Professional Services	1,125,363					1,125,363
Purchased Technical Services	691,209	164,063				855,272
Contr. Serv.-Trans. (Field Trips)	21,265	5,381	76			26,722
Travel	36,531	220				36,751
Other Purchased Services (400-500 series)	1,343,254	290,001	69		91,900	1,725,224
Supplies & Materials	795,536	34,080	8,845			838,461
Indirect Costs	85,404					85,404
Other Objects	207,958	38,757	-	-	-	246,715
Total Support Services	50,412,694	5,507,259	208,233	5,621	114,741	56,248,548

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA	Title III Immigrant	Totals
		2013-2014	2012-2013	2012-2013	2013-2014	2014
Facilities Acquisition and Construction Services						
Instructional Equipment	\$ 190,285					\$ 190,285
Noninstructional Equipment	-	\$ 448,008	-	-	-	448,008
Total Facilities Acquisition and Construction Services	<u>190,285</u>	<u>448,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>638,293</u>
Sub-Total Expenditures	<u>64,833,766</u>	<u>8,988,126</u>	<u>\$ 867,307</u>	<u>\$ 5,621</u>	<u>\$ 139,245</u>	<u>74,834,065</u>
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	2,602,962					2,602,962
Contribution to School Based Budgets	(588,444)	(5,287,104)	-	-	-	(5,875,548)
Sub-Total Other Financing Sources (Uses)	<u>2,014,518</u>	<u>(5,287,104)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,272,586)</u>
Total Outflows	<u>62,819,248</u>	<u>14,275,230</u>	<u>867,307</u>	<u>5,621</u>	<u>139,245</u>	<u>78,106,651</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Freight Forward (Ex. E-1b)	Title II, Part A			Title III, Part A		Total Carried Forward
		2013-2014	2012-2013	2013-2014	2012-2013	2012-2013	
REVENUES							
Local Sources	\$ 243,648					\$ 243,648	
State Sources	43,977,737					43,977,737	
Federal Sources	13,888,036	\$ 2,918,597	\$ 289,200	\$ 1,471,560	\$ 30,470	18,597,863	
Total Revenues	58,109,421	2,918,597	289,200	1,471,560	30,470	62,819,248	
EXPENDITURES							
Instruction							
Salaries of Teachers	5,183,843	59,195	205,722	329,443	28,305	5,806,508	
Other Salaries for Instruction	1,396,378					1,396,378	
Purchased Professional and Technical Services	373,689					373,689	
Other Purchased Services (400-500 series)	105,850			8,900		114,750	
General Supplies	1,148,528			373,388		1,521,916	
Textbooks	14,316					14,316	
Tuition	4,925,993					4,925,993	
Other Objects	77,237					77,237	
Total Instruction	13,225,834	59,195	205,722	711,731	28,305	14,230,787	
Support Services							
Salaries of Other Professional Staff	2,915,820					2,915,820	
Salaries of Supervisors of Instruction	729,864	867,016	76,995	75,213		1,749,088	
Salaries of Secretarial and Clerical Asst.	261,068					261,068	
Other Salaries	1,189,809		4,522			1,194,331	
Personal Services - Employee Benefits	2,538,535	333,654	1,961	54,078	2,165	2,950,393	
Purchased Educational Services - Contracted Pre-K	35,555,615					35,555,615	
Purchased Professional - Educational Services	1,050,517	429,342				1,479,859	
Other Purchased Professional Services	1,105,270			20,093		1,125,363	
Purchased Technical Services	614,565	34,638		21,986		691,209	
Contr. Serv.-Trans. (Field Trips)	21,265					21,265	
Travel	25,987	10,529		15		36,531	
Other Purchased Services (400-500 series)	595,390	747,864				1,343,254	
Supplies & Materials	379,197	416,339				795,536	
Indirect Costs	85,404					85,404	
Other Objects	207,958					207,958	
Total Support Services	47,296,264	2,859,402	83,478	171,385	2,165	50,412,694	
Facilities Acquisition and Construction Services							
Instructional Equipment	190,285					190,285	
Noninstructional Equipment	190,285					190,285	
Total Facilities Acquisition and Construction Services	380,570					380,570	
Sub-Total Expenditures	60,712,383	2,918,597	289,200	883,116	30,470	64,833,766	
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	2,602,962			(588,444)		2,014,518	
Contribution to School Based Budgets				(588,444)		(588,444)	
Sub-Total Other Financing Sources (Uses)	2,602,962			(588,444)		2,014,518	
Total Outflows	58,109,421	2,918,597	289,200	1,471,560	30,470	62,819,248	
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (E&E E-1c)	IDEA Basic 2013-2014	IDEA Basic 2012-2013	IDEA Preschool 2013-2014	Adult Ed Workforce Learning	Total Carried Forward
REVENUES						
Local Sources	\$ 243,648					243,648
State Sources	43,930,401					43,977,737
Federal Sources	7,582,079	\$ 5,671,610	\$ 589,980	\$ 124,367	\$ 47,336	13,888,016
Total Revenues	\$1,676,128	\$5,671,610	\$589,980	\$124,367	\$47,336	\$8,109,421
EXPENDITURES						
Instruction						
Salaries of Teachers	4,870,410	130,249	183,184			5,183,843
Other Salaries for Instruction	1,338,754		57,624			1,396,378
Purchased Professional and Technical Services	373,689					373,689
Other Purchased Services (400-500 series)	105,890					105,890
General Supplies	1,057,138	80,448		10,942		1,148,528
Textbooks	14,316					14,316
Tuition		4,729,952	196,041			4,925,993
Other Objects	71,172		65			71,237
Total Instruction	7,857,329	4,940,649	476,914	10,942		13,225,834
Support Services						
Salaries of Other Professional Staff	2,915,820					2,915,820
Salaries of Supervisors of Instruction	729,864					729,864
Salaries of Secretarial and Clerical Asst.	224,334		3,593		31,231	261,068
Other Salaries	1,086,664	74,687	24,194	4,264		1,189,809
Personal Services - Employee Benefits	2,482,942	40,377	20,785			2,558,535
Purchased Educational Services - Contracted Pre-K	35,555,615				14,105	35,555,615
Purchased Professional - Educational Services	791,404	215,469	43,644			1,050,517
Purchased Technical Services	1,105,270					1,105,270
Contr. Serv.-Trans. (Field Trips)	192,077	284,330	39,307	97,851		614,565
Travel	21,265					21,265
Other Purchased Services (400-500 series)	25,187		800			25,987
Supplies & Materials	591,548	3,842				595,390
Indirect Costs	247,820	99,560	20,833	10,984		379,197
Other Objects	85,404					85,404
Total Support Services	205,223	2,735	153,066	113,423	47,336	307,938
Facilities Acquisition and Construction Services						
Instructional Equipment	180,124	9,961				190,285
Noninstructional Equipment	180,124	9,961				190,285
Total Facilities Acquisition and Construction Services	\$4,279,090	\$5,671,610	\$589,980	\$124,367	\$47,336	\$8,712,383
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	2,602,962					2,602,962
Sub-Total Other Financing Sources (Uses)	\$1,676,128	\$5,671,610	\$589,980	\$124,367	\$47,336	\$8,109,421
Total Outflows						
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Total Brought Forward (Ex. E-1d)	Adult Ed. NJYC 2013-2014	PCWD NJYC		Adult Ed Basic Skills 2013-2014	NJYC 2013-2014	Total Carried Forward
			2012-2013	2013-2014			
REVENUES							
Local Sources	\$ 243,648						\$ 243,648
State Sources	43,437,734					\$ 492,667	43,930,401
Federal Sources	5,506,544	\$ 31,947	\$ 35,007	\$ 134,995	\$ 1,793,586		7,502,079
Total Revenues	49,187,926	31,947	35,007	134,995	1,793,586	492,667	51,676,128
EXPENDITURES							
Instruction							
Salaries of Teachers	3,751,739	12,673	26,973	65,116	781,817	232,092	4,870,410
Other Salaries for Instruction	1,309,724				29,030		1,338,754
Purchased Professional and Technical Services	373,689						373,689
Other Purchased Services (400-500 series)	101,050					4,800	105,850
General Supplies	967,934	1,580			69,152	18,472	1,057,138
Textbooks	14,316						14,316
Other Objects	59,904					17,268	77,172
Total Instruction	6,578,356	14,253	26,973	65,116	879,999	272,632	7,837,329
Support Services							
Salaries of Other Professional Staff	2,860,410					55,410	2,915,820
Salaries of Supervisors of Instruction	728,436		1,428				729,864
Salaries of Secretarial and Clerical Assn.	164,909		4,121	20,206	22,469	12,629	224,334
Other Salaries	989,037	16,149			34,570	46,908	1,086,664
Personal Services - Employee Benefits	2,082,177	926	2,485	48,953	261,774	86,627	2,482,942
Purchased Educational Services - Contracted Pre-K	35,555,615						35,555,615
Purchased Professional - Educational Services	200,196				591,208		791,404
Other Purchased Professional Services	1,105,270						1,105,270
Purchased Technical Services	193,077						193,077
Contr. Serv.-Trans. (Field Trips)	19,040				900	1,325	21,265
Travel	24,254				495	438	25,187
Other Purchased Services (400-500 series)	586,771	619				4,158	591,548
Supplies & Materials	237,789			720	2,171	7,140	247,820
Indirect Costs	85,404						85,404
Other Objects	199,823					5,400	205,223
Total Support Services	45,032,208	17,694	8,034	69,879	913,587	220,035	46,261,437
Facilities Acquisition and Construction Services							
Instructional Equipment	180,324						180,324
Noninstructional Equipment	-						-
Total Facilities Acquisition and Construction Services	180,324	-	-	-	-	-	180,324
Sub-Total Expenditures	51,790,888	31,947	35,007	134,995	1,793,586	492,667	54,279,090
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	2,602,962						2,602,962
Sub-Total Other Financing Sources (Uses)	2,602,962	-	-	-	-	-	2,602,962
Total Outflows	49,187,926	31,947	35,007	134,995	1,793,586	492,667	51,676,128
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-1e)	Preschool Education Aid 2013-2014	Carl D. Perkins 2013-2014	Family Outreach 2013-2014	21st Century CCLC 2012-2013	Total Carried Forward
REVENUES						
Local Sources	\$ 243,648					\$ 243,648
State Sources	416,277	\$ 42,283,129	\$ 82,571	\$ 738,328	\$ 32,697	43,437,734
Federal Sources	4,966,016					5,506,544
Total Revenues	5,625,941	42,283,129	82,571	738,328	32,697	49,187,926
EXPENDITURES						
Instruction						
Salaries of Teachers	1,680,049	1,936,323			22,947	3,751,739
Other Salaries for Instruction	112,421	1,197,303				1,309,724
Purchased Professional and Technical Services	222,597				151,092	373,689
Other Purchased Services (400-500 series)	93,002	6,048				101,050
General Supplies	622,593	276,696	44,864	10,611	13,168	967,934
Textbooks	14,316					14,316
Other Objects	31,457	280	11,167			59,904
Total Instruction	2,778,437	3,416,650	56,031	10,611	22,947	6,578,356
Support Services						
Salaries of Other Professional Staff	2,635,209			225,201		2,860,410
Salaries of Supervisors of Instruction	547,073					728,436
Salaries of Secretarial and Clerical Asst.	164,909					184,909
Other Salaries	470,096		1,700		7,426	989,037
Personal Services - Employee Benefits	312,728	1,741,060	130		2,324	2,082,177
Purchased Educational Services - Contracted Pre-K		35,155,406		400,209		35,555,615
Purchased Professional - Educational Services	68,931	131,265				200,196
Other Purchased Professional Services	1,047,861	34,409				1,105,270
Purchased Technical Services	193,077					193,077
Contr. Serv.-Trains (Field Trips)	14,130	4,910				19,040
Travel	2,823	15,772	4,537		1,122	24,254
Other Purchased Services (400-500 series)	18,438	542,673	12,080	235	13,345	586,771
Supplies & Materials	164,688	56,118		16,983		237,789
Indirect Costs	45,383			40,021		85,404
Other Objects	154,755			45,068		199,823
Total Support Services	2,675,273	41,469,441	18,447	727,117	9,750	43,032,208
Facilities Acquisition and Construction Services						
Instructional Equipment	172,231		8,093			180,324
Noninstructional Equipment						
Total Facilities Acquisition and Construction Services	172,231		8,093			180,324
Sub-Total Expenditures	5,625,941	44,886,091	82,571	738,328	32,697	51,790,888
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund-Pre-school Programs		2,602,962				2,602,962
Sub-Total Other Financing Sources (Uses)		2,602,962				2,602,962
Total Outflows	5,625,941	42,283,129	82,571	738,328	32,697	49,187,926
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-1f)	Full Service Community		SIG - School#4		SIG School#10 2013-2014	Total Carried Forward
		2013-2014	2012-2013	2013-2014	2012-2013		
REVENUES							
Local Sources	\$ 243,648					\$	243,648
State Sources	416,277						416,277
Federal Sources	666,461	\$ 480,692	\$ 76,741	\$ 1,779,695	\$ 265,140	\$ 1,697,287	4,966,016
Total Revenues	1,326,386	480,692	76,741	1,779,695	265,140	1,697,287	5,625,941
EXPENDITURES							
Instruction							
Salaries of Teachers	276,498			592,166	205,218	606,167	1,680,049
Other Salaries for Instruction	19,535			42,260		50,626	112,421
Purchased Professional and Technical Services	216,897					5,700	222,597
Other Purchased Services (400-500 series)	95,002			373,103			95,002
General Supplies	15,407						622,595
Textbooks	14,316						234,085
Other Objects	200			13,930		17,327	14,316
Total Instruction	637,855			1,021,459	205,218	913,905	2,778,437
Support Services							
Salaries of Supervisors of Instruction	20,310			68,281	15,190	77,582	181,363
Other Salaries	31,275			166,574	21,390	250,857	470,096
Personal Services - Employee Benefits	29,275			141,900	23,392	120,161	313,728
Purchased Professional - Educational Services	68,931						68,931
Other Purchased Professional Services	349,184	455,157	73,804	87,716		82,000	1,047,861
Purchased Technical Services				121,349		71,728	193,077
Contr. Serv.-Trans. (Field Trips)				2,903	551	7,793	14,130
Travel	2,883	381	2,442				2,823
Other Purchased Services (400-500 series)	3,000			8,031		7,407	18,438
Supplies & Materials	119,581		495	13,528		31,084	164,688
Indirect Costs	20,229	25,154					45,383
Other Objects	43,863			52,092	399	58,401	154,755
Total Support Services	688,531	480,692	76,741	662,374	59,922	707,013	2,675,272
Facilities Acquisition and Construction Services							
Instructional Equipment				95,862		76,369	172,231
Noninstructional Equipment							
Total Facilities Acquisition and Construction Services				95,862		76,369	172,231
Sub-Total Expenditures	1,326,386	480,692	76,741	1,779,695	265,140	1,697,287	5,625,941
Total Outflows	1,326,386	480,692	76,741	1,779,695	265,140	1,697,287	5,625,941
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-1g)	SIG School #10 2012-2013	Race To The Top 2011-2015	NRC PBSIS WALMART	PAGT Learning Garden	Delta Dental School #15	Total Carried Forward
REVENUES							
Local Sources	\$ 237,740			\$ 980	\$ 79	\$ 4,849	\$ 243,648
State Sources	416,277						416,277
Federal Sources	8,635	\$ 378,175	\$ 279,651				666,461
Total Revenues	662,652	378,175	279,651	980	79	4,849	1,326,386
EXPENDITURES							
Instruction							
Salaries of Teachers	2,000	274,498					276,498
Other Salaries for Instruction		19,535					19,535
Purchased Professional and Technical Services	216,897						216,897
Other Purchased Services (400-500 series)	95,002						95,002
General Supplies	13,085			980	79	1,263	15,407
Textbooks	14,316						14,316
Other Objects	200						200
Total Instruction	341,500	294,033	-	980	79	1,263	637,855
Support Services							
Salaries of Supervisors of Instruction		20,310					20,310
Other Salaries		31,275					31,275
Personal Services - Employee Benefits		29,275					29,275
Purchased Professional - Educational Services	68,931						68,931
Other Purchased Professional Services	69,533		279,651				349,184
Contr. Serv.-Trans. (Field Trips)		2,883					2,883
Other Purchased Services (400-500 series)	3,000						3,000
Supplies & Materials	115,995					3,586	119,581
Indirect Costs	20,229						20,229
Other Objects	43,464	399					43,863
Total Support Services	321,152	84,142	279,651	-	-	3,586	688,531
Facilities Acquisition and Construction Services							
Instructional Equipment							-
Noninstructional Equipment							-
Total Facilities Acquisition and Construction Services							-
Sub-Total Expenditures	662,652	378,175	279,651	980	79	4,849	1,326,386
Total Outflows	662,652	378,175	279,651	980	79	4,849	1,326,386
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-1h)	Big Lots Grant School#7	MSG Varsity Grant	Taub/Doby Basketball 2014	Taub/Doby Basketball 2013	ACELLUS Program	Total Carried Forward
REVENUES							
Local Sources	\$ 76,507	\$ 3,463	\$ 10,065	\$ 38,260	\$ 13,605	\$ 95,840	\$ 237,740
State Sources	416,277						416,277
Federal Sources	8,635	-	-	-	-	-	8,635
Total Revenues	501,419	3,463	10,065	38,260	13,605	95,840	662,652
EXPENDITURES							
Instruction							
Salaries of Teachers			2,000				2,000
Purchased Professional and Technical Services	216,897						216,897
Other Purchased Services (400-500 series)	95,002						95,002
General Supplies	7,307	3,463	2,315				13,085
Textbooks	14,316						14,316
Other Objects	200	-	-	-	-	-	200
Total Instruction	333,722	3,463	4,315	-	-	-	341,500
Support Services							
Purchased Professional - Educational Services	68,931						68,931
Other Purchased Professional Services	69,533						69,533
Other Purchased Services (400-500 series)	3,000						3,000
Supplies & Materials	5,635			14,520		95,840	115,995
Indirect Costs	20,229						20,229
Other Objects	369	-	5,750	23,740	13,605	-	43,464
Total Support Services	167,697	-	5,750	38,260	13,605	95,840	321,152
Facilities Acquisition and Construction Services							
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-
Sub-Total Expenditures	501,419	3,463	10,065	38,260	13,605	95,840	662,652
Total Outflows	501,419	3,463	10,065	38,260	13,605	95,840	662,652
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-I)	Big Lots STEM JFK	Project Learning Tree School#28	NY KNICKS Gym Rest. Eastside	Delta Dental	Total Carried Forward
REVENUES						
Local Sources		\$ 369	\$ 992	\$ 47,146	\$ 28,000	\$ 76,507
State Sources	\$ 416,277					416,277
Federal Sources	8,635				-	8,635
Total Revenues	424,912	369	992	47,146	28,000	501,419
EXPENDITURES						
Instruction						
Purchased Professional and Technical Services	216,897					216,897
Other Purchased Services (400-500 series)	47,856			47,146		95,002
General Supplies	6,515		792			7,307
Textbooks	14,316					14,316
Other Objects	-	-	200	-	-	200
Total Instruction	285,584	-	992	47,146	-	333,722
Support Services						
Purchased Professional - Educational Services	68,931					68,931
Other Purchased Professional Services	41,533				28,000	69,533
Other Purchased Services (400-500 series)	3,000					3,000
Supplies & Materials	5,635					5,635
Indirect Costs	20,229					20,229
Other Objects	-	369	-	-	-	369
Total Support Services	139,328	369	-	-	28,000	167,697
Sub-Total Expenditures	424,912	369	992	47,146	28,000	501,419
Total Outflows	424,912	369	992	47,146	28,000	501,419
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Total Brought Forward (Ex. E-1j)	Nonpublic Nursing	Nonpublic Technology	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
				Compensatory Education	English as a Second Language	Transportation	
REVENUES							
State Sources	\$ 83,247	\$ 41,533	\$ 7,052	\$ 193,765	\$ 42,824	\$ 47,856	\$ 416,277
Federal Sources	8,635	-	-	-	-	-	8,635
Total Revenues	91,882	41,533	7,052	193,765	42,824	47,856	424,912
EXPENDITURES							
Instruction							
Purchased Professional and Technical Services				177,844	39,053		216,897
Other Purchased Services (400-500 series)						47,856	47,856
General Supplies			6,515				6,515
Textbooks	14,316	-	-	-	-	-	14,316
Total Instruction	14,316	-	6,515	177,844	39,053	47,856	285,584
Support Services							
Purchased Professional - Educational Services	68,931						68,931
Other Purchased Professional Services		41,533					41,533
Other Purchased Services (400-500 series)	3,000						3,000
Supplies & Materials	5,635						5,635
Indirect Costs	-	-	537	15,921	3,771	-	20,229
Total Support Services	77,566	41,533	537	15,921	3,771	-	139,328
Sub-Total Expenditures	91,882	41,533	7,052	193,765	42,824	47,856	424,912
Total Outflows	91,882	41,533	7,052	193,765	42,824	47,856	424,912
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Nonpublic	N.J. Nonpublic Handicapped Services Ch. 193			EE4NJ	Total
	Textbook Aid	Examination & Classification	Corrective Speech	Supplemental Instruction	Pilot Evaluation 2012-2013	Carried Forward
REVENUES						
State Sources	\$ 14,316	\$ 20,859	\$ 30,311	\$ 17,761	-	\$ 83,247
Federal Sources	-	-	-	-	\$ 8,635	8,635
Total Revenues	14,316	20,859	30,311	17,761	8,635	91,882
EXPENDITURES						
Instruction						
Textbooks	14,316	-	-	-	-	14,316
Total Instruction	14,316	-	-	-	-	14,316
Support Services						
Purchased Professional - Educational Services	-	20,859	30,311	17,761	-	68,931
Other Purchased Services (400-500 series)	-	-	-	-	3,000	3,000
Supplies & Materials	-	-	-	-	5,635	5,635
Total Support Services	-	20,859	30,311	17,761	8,635	77,566
Sub-Total Expenditures	14,316	20,859	30,311	17,761	8,635	91,882
Total Outflows	14,316	20,859	30,311	17,761	8,635	91,882
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2014

	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction			
Salaries of Teachers	\$ 2,033,993	\$ 1,936,323	\$ 97,670
Other Salaries for Instruction	1,411,445	1,197,303	214,142
Other Purchased Services (400-500 series)	6,930	6,048	882
General Supplies	306,018	276,696	29,322
Other Objects	1,000	280	720
Total Instruction	3,759,386	3,416,650	342,736
Support Services			
Salaries of Program Directors	259,496	231,645	27,851
Salaries of Supervisors of Instruction	318,380	315,428	2,952
Salaries of Other Professional Staff	3,246,547	2,635,209	611,338
Salaries of Secr. And Clerical Assistants	215,663	164,909	50,754
Other Salaries	469,856	440,637	29,219
Personal Services - Employee Benefits	2,334,681	1,741,060	593,621
Purchased Educational Services - Contracted Pre-K	37,996,579	35,155,405	2,841,174
Purchased Professional - Educational Services	279,655	131,265	148,390
Other Purchased Professional Services	48,000	34,409	13,591
Rentals	525,000	516,983	8,017
Other Salaries-Travel Stipends	17,175	15,532	1,643
Contr. Serv.-Trans. (Field Trips)	27,720	4,911	22,809
Travel	8,090	240	7,850
Other Purchased Services (400-500 series)	60,000	25,690	34,310
Supplies & Materials	59,000	56,118	2,882
Other Objects	1,693	-	1,693
Total Support Services	45,867,535	41,469,441	4,398,094
Facilities Acquisition and Construction Services			
Instructional equipment	30,000	-	30,000
Noninstructional Equipment	15,000	-	15,000
Total Facilities Acquisition and Construction Services	45,000	-	45,000
Total Expenditures	\$ 49,671,921	\$ 44,886,091	\$ 4,785,830

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2013-14 Preschool Education Aid Allocation	\$ 45,066,552
Add: Actual ECPA/PEA Carryover June 30, 2013	13,455,263
Add: Budget Transfer from General Fund 2013-14	2,602,962
Total Preschool Education Aid Funds Available for 2013-2014 Budget	61,124,777
Less: 2013-14 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(49,671,921)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2014	11,452,856
Add: June 30, 2014 Unexpended Preschool Education Aid	4,785,830
2013-14 Carryover - Preschool Education Aid Programs	\$ 16,238,686
2013-14 Preschool Education Aid Carryover Budgeted for Preschool Programs in 2014-15	\$ 2,661,819

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Balance, June 30, 2014</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Schools Development Authority (On Behalf)	\$ 342,104,248	\$ 335,850,255	\$ 6,253,993		
Schools Development Authority (Direct)					
JFK Water Infiltration	15,000				\$ 15,000
School #19 Retaining Walls	15,000	13,950			1,050
School #21 Courtyard Stormdrain	475,000	46,780	368,102	\$ 56,055	4,063
MLK Exterior Doors	120,530	115,088			5,442
School #9 Roofing	38,580	14,890			23,690
EHS Water Infiltration	15,000				15,000
NRC HVAC Control System	15,000				15,000
JFK HS Elevator Replacement	122,577	116,740			5,837
Improvements to Baurle Field	<u>1,200,000</u>	<u>973,278</u>	<u>27,242</u>	<u>-</u>	<u>199,480</u>
	<u>\$ 344,120,935</u>	<u>\$ 337,130,981</u>	<u>\$ 6,649,337</u>	<u>\$ 56,055</u>	<u>\$ 284,562</u>
Reconciliation to GAAP Basis					
Project Balance, June 30, 2014					\$ 284,562
Less: Deferred Revenue:					
Unearned SDA Grant			\$ (85,082)		
Unearned City Contribution			(199,480)		
					<u>(284,562)</u>
Fund Balance, June 30, 2014 - GAAP Basis					<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Revenues and Other Financing Sources	
State Sources	
On-Behalf SDA Grant	\$ 6,253,993
Total Revenues	<u>6,253,993</u>
 Expenditures and Other Financing Uses	
Expenditures:	
Capital Outlay	
Direct District Expenditures	
Purchased Professional Services	27,617
Construction	367,727
On Behalf SDA Construction Services	<u>6,253,993</u>
Total Expenditures and Other Financing Uses	<u>6,649,337</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures and Other Financing Uses	(395,344)
Fund Balance, July 1, 2013	<u>679,906</u>
Fund Balance, June 30, 2014	<u>\$ 284,562</u>
 <u>Reconciliation to GAAP Basis</u>	
Fund Balance, June 30, 2014 - Budgetary Basis	\$ 284,562
Less: Unearned Revenue	<u>(284,562)</u>
Fund Balance, June 30, 2014 - GAAP Basis	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
J.F. KENNEDY SCHOOL, WATER INFILTRATION SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-03-08-OHAD
SDA Grant Number	GB-0147
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
P.S. 19 ELEMENTARY SCHOOL, RETAINING WALL PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	<u>13,950</u>	<u>-</u>	<u>13,950</u>	<u>15,000</u>
Total Expenditures and Other Financing Uses	<u>13,950</u>	<u>-</u>	<u>13,950</u>	<u>15,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,050</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-230-08-OHAG
SDA Grant Number	GB-0148
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
P.S. 21 ELEMENTARY SCHOOL, COURTYARD DRAINAGE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 418,945	-	\$ 418,945	\$ 418,945
Total Revenues and Other Financing Sources	<u>418,945</u>	<u>-</u>	<u>418,945</u>	<u>418,945</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	10,080	\$ 857	10,937	15,000
Construction Services	<u>36,700</u>	<u>367,245</u>	<u>403,945</u>	<u>403,945</u>
Total Expenditures and Other Financing Uses	<u>46,780</u>	<u>368,102</u>	<u>414,882</u>	<u>418,945</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 372,165</u>	<u>\$ (368,102)</u>	<u>\$ 4,063</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 403,945
Revised Authorized Cost	\$ 418,945
Percentage Increase Over Original Authorized Cost	2692.97%
Percentage Completion	99.03%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
MARTIN LUTHER KING ELEMENTARY SCHOOL, EXTERIOR DOORS
AND HARDWARE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 120,530	-	\$ 120,530	\$ 120,530
 Total Revenues and Other Financing Sources	 120,530	 -	 120,530	 120,530
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	12,488		12,488	15,000
Construction Services	102,600	-	102,600	105,530
 Total Expenditures and Other Financing Uses	 115,088	 -	 115,088	 120,530
 Excess (Deficit) of Revenue Over (Under) Expenditures	 \$ 5,442	 \$ -	 \$ 5,442	 -

Additional Project Information:

SDA Project Number	4010-312-08-OHAK
SDA Grant Number	GB-0151
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 105,530
Revised Authorized Cost	\$ 120,530

Percentage Increase Over Original Authorized Cost	703.53%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
P.S. 9 ELEMENTARY SCHOOL, ROOF REPAIR PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 38,580	\$ -	\$ 38,580	\$ 38,580
Total Revenues and Other Financing Sources	<u>38,580</u>	<u>-</u>	<u>38,580</u>	<u>38,580</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	14,890	-	14,890	38,580
Total Expenditures and Other Financing Uses	<u>14,890</u>	<u>-</u>	<u>14,890</u>	<u>38,580</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 23,690</u>	<u>\$ -</u>	<u>\$ 23,690</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 23,580
Revised Authorized Cost	\$ 38,580
Percentage Increase Over Original Authorized Cost	257.20%
Percentage Completion	38.33%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
EASTSIDE HIGH SCHOOL, WATER INFILTRATION AND STORM DRAINAGE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-040-09-OJAB
SDA Grant Number	GB-0159
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
NEW ROBERTO CLEMENTE SCHOOL HVAC CONTROL SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/12/2014
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
JOHN F. KENNEDY HIGH SCHOOL ELEVATOR REPLACEMENT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 122,577	-	\$ 122,577	\$ 122,577
Total Revenues and Other Financing Sources	<u>122,577</u>	<u>-</u>	<u>122,577</u>	<u>122,577</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services				15,000
Construction Services	116,740	-	116,740	107,577
Total Expenditures and Other Financing Uses	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>122,577</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>5,837</u>	<u>\$ -</u>	<u>\$ 5,837</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	9/1/2013
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 122,577
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 122,577

Percentage Increase Over Original	
Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
BAURLE FIELD IMPROVEMENTS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
Local Sources - City Contribution	\$ 1,150,000		\$ 1,150,000	\$ 1,150,000
Transfer from Capital Outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Revenues and Other Financing Sources	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	34,600	\$ 26,760	61,360	100,000
Construction Services	<u>938,678</u>	<u>482</u>	<u>939,160</u>	<u>1,100,000</u>
Total Expenditures and Other Financing Uses	<u>973,278</u>	<u>27,242</u>	<u>1,000,520</u>	<u>1,200,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 226,722</u>	<u>\$ (27,242)</u>	<u>\$ 199,480</u>	<u>-</u>
Additional Project Information:				
SDA Project Number	N/A			
SDA Grant Number	N/A			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,200,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 1,200,000			
Percentage Increase Over Original				
Authorized Cost	0.00%			
Percentage Completion	83.38%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

ENTERPRISE FUNDS

**PATERSON PUBLIC SCHOOLS
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2014**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

**COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

PATERSON PUBLIC SCHOOLS
 FIDUCIARY FUNDS
 COMBINING STATEMENT OF AGENCY NET POSITION
 JUNE 30, 2014

	<u>Agency</u>		<u>Total</u>
	<u>Student Activity</u>	<u>Payroll</u>	
ASSETS			
Cash	\$ 276,899	\$ 2,449,093	\$ 2,725,992
Total Assets	<u>\$ 276,899</u>	<u>\$ 2,449,093</u>	<u>\$ 2,725,992</u>
LIABILITIES			
Payroll Deductions and Withholdings		\$ 2,415,339	\$ 2,415,339
Summer Payment Plan Deposits		15,064	15,064
Due to Student Groups	\$ 276,899		276,899
Due to Other Funds	<u>-</u>	<u>18,690</u>	<u>18,690</u>
Total Liabilities	<u>\$ 276,899</u>	<u>\$ 2,449,093</u>	<u>\$ 2,725,992</u>

PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENT IS PRESENTED ON EXHIBIT B-8

**PATERSON PUBLIC SCHOOLS
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>High School</u>	Balance, July 1, 2013	Cash Receipts	Cash Disbursements	Balance, June 30, 2014
Eastside High School	\$ 65,558	\$ 313,448	\$ 292,410	\$ 86,596
Garrett Morgan	2,709	3,314	5,370	653
HARP Academy	2,658	23,289	22,902	3,045
International High School	2,160	38,956	38,718	2,398
John F. Kennedy	32,386	205,994	203,765	34,615
Panther Academy	1,307	15,859	11,753	5,413
Rosa Parks	31,845	44,454	42,135	34,164
Silk City	4,864	5,809	6,738	3,935
Sports Business Academy	66	4,444	4,309	201
Don Bosco Technology Academy	2,352	26,047	24,657	3,742
Y.E.S. Academy	220	1,736	1,908	48
Stars Academy	1,646	9,565	10,864	347
Total High School	<u>147,771</u>	<u>692,915</u>	<u>665,529</u>	<u>175,157</u>
 <u>Elementary Schools</u>				
School No.1	\$ 996	\$ 16,230	\$ 16,131	\$ 1,095
School No.2	1,950	10,255	10,805	1,400
School No.3	1,533	5,628	5,150	2,010
School No.5	3,306	15,029	15,617	2,718
School No.7	2,348	26,214	26,795	1,767
School No.8	3,966	4,758	6,697	2,027
School No.9	12,839	62,943	63,052	12,730
School No.11	3,039	10,595	10,305	3,329
School No.13	1,371	1,909	3,283	(3)
School No.14		2,439	1,850	589
School No.15	3,192	24,842	24,606	3,428
School No.20	5,912	1,051	2,190	4,773
School No.21	3,150	9,045	5,005	7,190
School No.25	1,206	18	216	1,008
School No.26	4,984	17,248	17,790	4,442
School No.28	5,447	10,998	8,310	8,135
Academy of Performing Arts (School No.6)	1,563	4,492	2,794	3,261
Alexander Hamilton Academy	449	2,104	1,003	1,550
Nappier Academy (School No.4)	2,889	8,087	6,055	4,921
Edward W. Kilpatrick	4,706		650	4,056
Martin Luther King	2,985	250		3,235
Roberto Clemente	5,704		2,151	3,553
New Roberto Clemente	2,094	58,067	54,467	5,694
Total Elementary Schools	<u>75,629</u>	<u>292,202</u>	<u>284,923</u>	<u>82,908</u>
 <u>Athletic Accounts</u>				
Eastside Athletic Association	6,685	76,128	64,192	\$ 18,621
JFK Athletic Association	2,430	82,597	84,814	213
Total Athletic Accounts	<u>9,115</u>	<u>158,725</u>	<u>149,006</u>	<u>18,834</u>
	<u>\$ 232,515</u>	<u>\$ 1,143,842</u>	<u>\$ 1,099,458</u>	<u>\$ 276,899</u>

PATERSON PUBLIC SCHOOLS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance, July 1, <u>2013</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2014</u>
Payroll Deductions and Withholdings	\$ 2,481,023	\$ 140,035,687	\$ 140,101,371	\$ 2,415,339
Accrued Salaries and Wages	6,566	145,055,163	145,061,729	
Summer Payment Plan Deposits	19,772	10,331,099	10,335,807	15,064
Due to Other Funds	<u>18,690</u>	<u>9,880</u>	<u>9,880</u>	<u>18,690</u>
	<u>\$ 2,526,051</u>	<u>\$ 295,431,829</u>	<u>\$ 295,508,787</u>	<u>\$ 2,449,093</u>

LONG-TERM DEBT

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

THIS SCHEDULE IS NOT APPLICABLE

PATERSON PUBLIC SCHOOLS
SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2013</u>	<u>Decreases</u>	<u>Balance June 30, 2014</u>
Refunding	3.25%-4.00%	\$ 11,070,000	\$ <u>7,960,000</u>	\$ <u>1,005,000</u>	\$ <u>6,955,000</u>
			<u>\$ 7,960,000</u>	<u>\$ 1,005,000</u>	<u>\$ 6,955,000</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources					
Property Tax Levy	\$ 504,613		\$ 504,613	\$ 504,613	
State Sources:					
Debt Service Aid Type II	796,175	-	796,175	796,175	-
Total Revenues	1,300,788	-	1,300,788	1,300,788	-
EXPENDITURES:					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	1,005,000		1,005,000	1,005,000	
Interest for Comm. Approved Lease Purch. Agrm.	295,788		295,788	295,787	\$ 1
Total Expenditures	1,300,788	-	1,300,788	1,300,787	1
Net Change in Fund Balance	-	-	-	1	(1)
Fund Balance, Beginning of Year	1	-	1	1	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ (1)</u>
<u>Recapitulation of Fund Balance</u>					
Restricted for Debt Service					
Designated for Subsequent Year Expenditures				\$ 1	
Available for Debt Service Expenditures				<u>1</u>	
Total Fund Balance Restricted for Debt Service				<u>\$ 2</u>	

STATISTICAL SECTION

This part of the Paterson Public Schools' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Exhibits

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

J-1 to J-5

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

J-10 to J-13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. J-16 to J-20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

PATERSON PUBLIC SCHOOLS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities										
Net Investment in Capital Assets	\$ 250,129,321	\$ 247,723,923	\$ 260,109,196	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776
Restricted	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860
Unrestricted	(8,298,573)	(8,442,627)	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)	(23,435,573)	(5,028,057)	(642,010)	11,072,779
Total Governmental Activities Net Position	<u>\$ 242,506,651</u>	<u>\$ 240,125,063</u>	<u>\$ 249,578,000</u>	<u>\$ 269,990,795</u>	<u>\$ 270,981,713</u>	<u>\$ 270,487,432</u>	<u>\$ 275,254,424</u>	<u>\$ 298,933,340</u>	<u>\$ 293,187,153</u>	<u>\$ 296,075,415</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 1,126,828	\$ 899,534	\$ 668,856	\$ 438,178	\$ 207,500	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563
Restricted										
Unrestricted	(3,745,429)	(5,258,802)	(5,775,579)	(530,757)	857,774	2,637,508	4,315,517	3,259,713	3,234,307	2,258,642
Total Business-Type Activities Net Position	<u>\$ (2,618,601)</u>	<u>\$ (4,359,268)</u>	<u>\$ (5,106,723)</u>	<u>\$ (92,579)</u>	<u>\$ 1,065,274</u>	<u>\$ 2,881,811</u>	<u>\$ 4,524,951</u>	<u>\$ 3,730,474</u>	<u>\$ 3,608,952</u>	<u>\$ 2,645,205</u>
District-Wide										
Net Investment in Capital Assets	\$ 251,256,149	\$ 248,623,457	\$ 260,778,052	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339
Restricted	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860
Unrestricted	(12,044,002)	(13,701,429)	(16,922,069)	744,277	(7,203,986)	(20,167,043)	(19,120,056)	(1,768,344)	2,592,297	13,331,421
Total District Net Position	<u>\$ 239,888,050</u>	<u>\$ 235,765,795</u>	<u>\$ 244,471,277</u>	<u>\$ 269,898,216</u>	<u>\$ 272,046,987</u>	<u>\$ 273,369,243</u>	<u>\$ 279,779,375</u>	<u>\$ 302,663,814</u>	<u>\$ 296,796,105</u>	<u>\$ 298,720,620</u>

**PATERSON PUBLIC SCHOOLS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)**

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 192,734,945	\$ 216,982,273	\$ 259,183,383	\$ 255,122,347	\$ 236,984,641	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,314	\$ 259,052,266
Special Education	46,636,713	52,069,053	70,341,236	70,084,366	68,430,395	64,509,076	80,333,399	76,206,404	78,887,337	73,936,429
Other Instruction	26,721,973	23,819,124	18,113,165	17,462,236	18,820,529	42,449,059	36,489,791	35,119,655	38,377,756	28,210,150
School Sponsored Activities & Athletics	1,290,263	1,757,994	2,170,105	2,257,183	2,172,552	2,100,779	1,801,578	1,866,156	1,939,548	2,238,586
Community Services	644,092	514,165	728,209	826,084	452,133	421,444	477,169	519,115	652,048	1,366,118
Support Services:										
Student and Instruction Related Services	99,647,501	108,692,275	80,946,621	85,459,546	87,926,747	86,441,146	72,300,897	84,268,585	88,522,496	93,381,366
General Administration	9,349,912	6,757,530	4,225,738	4,905,662	4,980,890	4,375,949	5,131,354	6,300,806	6,778,102	7,716,455
School Administrative Services	21,444,444	17,511,990	21,386,437	19,914,209	20,327,769	19,069,149	21,120,444	20,506,048	21,600,369	23,049,662
Central and Other Support Services	11,245,004	9,494,472	9,374,963	10,844,531	11,020,862	11,493,546	10,484,290	10,611,639	11,798,453	11,796,049
Plant Operations And Maintenance	52,910,590	60,434,891	56,910,426	50,367,780	56,154,208	52,381,933	52,381,933	51,018,812	57,065,081	60,061,800
Pupil Transportation	12,919,494	13,865,230	15,162,363	16,924,683	17,230,058	17,183,312	14,707,654	15,571,386	14,259,342	16,301,254
Interest On Long-Term Debt	754,470	712,683	724,134	575,996	530,731	493,112	473,359	433,778	391,401	356,630
Total Governmental Activities Expenses	476,297,401	512,231,680	541,466,680	534,544,375	545,041,515	556,042,828	539,876,856	533,813,751	576,639,443	571,677,785
Business-Type Activities:										
Food Service	11,949,870	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,903	13,503,631	14,847,400
Other Non-Major	10,466	-	-	-	-	-	-	-	-	-
Child Care	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities Expense	11,960,336	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,903	13,503,631	14,847,400
Total District Expenses	\$ 488,257,737	\$ 524,552,352	\$ 553,390,789	\$ 545,943,793	\$ 555,568,410	\$ 566,787,032	\$ 550,512,416	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185
Program Revenues										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)	\$ 42,172	\$ 64,796,036	\$ 2,400	\$ 13,685	\$ 182,207	\$ 162,205	\$ 21,078	\$ 112,033	\$ 279,276	\$ 436,260
Special Education	102,061,809	102,252,762	136,252,762	137,337,870	122,807,585	197,357,986	141,702,604	155,690,480	143,797,407	143,980,372
Operating Grants And Contributions	46,263,823	10,257,651	25,734,736	20,241,436	24,503,096	16,371,075	4,072,825	4,530,018	8,328,501	7,278,472
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	148,367,804	75,053,687	161,989,918	157,992,991	147,492,888	214,090,366	145,796,507	160,322,531	132,405,184	151,695,304

PATERSON PUBLIC SCHOOLS
 CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (Unaudited)
 (accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Business-Type Activities:										
Charges For Services										
Food Service	\$ 742,863	\$ 749,964	\$ 698,432	\$ 490,252	\$ 443,215	\$ 330,222	\$ 290,507	\$ 264,042	\$ 249,062	\$ 230,675
Child Care	10,466									
Operating Grants And Contributions	9,722,620	9,830,041	10,406,123	10,768,371	11,226,668	12,206,055	11,988,193	12,797,382	13,133,047	13,652,978
Capital Grants And Contributions						20,590	-	-	-	-
Total Business Type Activities Program Revenues	10,475,949	10,580,005	11,104,555	11,258,623	11,669,883	12,556,867	12,278,700	13,061,424	13,382,109	13,883,653
Total District Program Revenues	\$ 158,843,753	\$ 85,633,692	\$ 173,094,473	\$ 168,851,614	\$ 159,162,771	\$ 226,647,233	\$ 158,075,207	\$ 173,413,975	\$ 165,787,293	\$ 165,578,957
Net (Expense)/Revenue										
Governmental Activities	\$ (327,929,597)	\$ (437,177,993)	\$ (379,476,762)	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)
Business-Type Activities	(1,484,387)	(1,740,667)	(819,554)	(140,795)	1,142,988	1,812,663	1,643,140	(794,477)	(121,522)	(963,747)
Total District-Wide Net Expense	\$ (329,413,984)	\$ (438,918,660)	\$ (380,296,316)	\$ (377,092,179)	\$ (396,405,639)	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)
General Revenues And Other Changes In Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956
Property Taxes Levied For Debt Service	49,857	372,005	371,965	374,285	326,508	365,829	505,422	301,447	404,803	504,613
Federal And State Aid - Unrestricted	332,221,218	395,150,707	327,173,707	339,631,121	345,165,227	289,042,114	343,007,734	366,415,045	368,018,719	368,884,255
Federal And State Aid - Restricted			20,396,585	22,154,994	8,068,737	7,865,913	8,040,499	7,633,112	6,503,881	5,875,548
State Aid Restricted For Debt Service Principal			450,052	510,351	537,561	631,969	558,327	558,200	595,710	615,132
Investment Earnings	502,836	30,813	1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280
Capital Asset Donations				24,990						
Miscellaneous Income	3,514,899	2,114,215	2,987,439	2,433,031	6,458,498	4,338,258	3,406,153	2,942,973	3,708,253	7,852,959
Loss on Sale of Assets										
Special Item - Refund of Lease Purchase and EDA Loan Proceeds										
Transfers		202,374		(5,106,723)						
Total Governmental Activities	372,305,781	433,887,085	389,034,233	397,364,189	398,539,545	341,458,181	394,761,305	417,140,116	418,488,074	422,870,743
Business-Type Activities:										
Investment Earnings			72,099	48,216	14,865	3,874	-	-	-	-
Transfers				5,106,723						
Total Business-Type Activities	-	-	72,099	5,154,939	14,865	3,874	-	-	-	-
Total District-Wide	\$ 372,305,781	\$ 433,887,085	\$ 389,106,332	\$ 402,519,128	\$ 398,554,410	\$ 341,462,055	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743
Change In Net Position										
Governmental Activities	\$ 44,376,184	\$ (3,290,908)	\$ 9,557,471	\$ 20,412,805	\$ 990,918	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262
Business-Type Activities	(1,484,387)	(1,740,667)	(747,455)	5,014,144	1,157,853	1,816,537	1,643,140	(794,477)	(121,522)	(963,747)
Total District	\$ 42,891,797	\$ (5,031,575)	\$ 8,810,016	\$ 25,426,949	\$ 2,148,771	\$ 1,322,256	\$ 2,324,096	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515

254

PATERSON PUBLIC SCHOOLS
 FUND BALANCES - GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (Unaudited)
 (modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 9,589,544	\$ 20,985,950	\$ 2,883,421	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100				
Unreserved	(4,062,617)	(11,566,298)	5,657,450	7,387,687	(13,371,019)	(30,662,906)				
Restricted							\$ 20,787,971	\$ 40,132,489	\$ 35,644,220	\$ 23,672,254
Committed							735,611	1,304,965	88,398	
Assigned							7,570,795	17,775,328	23,051,231	41,414,129
Unassigned							(29,450,263)	(32,730,590)	(32,671,357)	(32,788,716)
Total General Fund	\$ 5,526,927	\$ 9,420,652	\$ 8,540,871	\$ 11,127,111	\$ (96,215)	\$ (7,559,806)	\$ (355,886)	\$ 25,882,192	\$ 25,112,492	\$ 92,297,667
All Other Governmental Funds										
Reserved										
Unreserved	\$ 95,572	\$ (933,597)	\$ 30,815	\$ 272,666	\$ 287,380	\$ 99,639	\$ 303,599	\$ 99,639	\$ 1	\$ 2
Restricted			(2,396,543)	(440,542)	934	204,061	(6,612)			
Unassigned										
Total All Other Governmental Funds	\$ 95,572	\$ (933,597)	\$ (2,365,730)	\$ (167,876)	\$ 288,314	\$ 303,700	\$ 296,987	\$ 99,639	\$ 1	\$ 2

Note:

Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

PATERSON PUBLIC SCHOOLS
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Property Tax Levy	\$ 36,066,828	\$ 36,388,976	\$ 36,388,936	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569
Tuition Charges			2,400	13,685	182,207	162,205	21,078	112,053	279,276	436,260
Interest Earnings			1,657,514	3,177,974	525,364	258,142	287,214	353,383	302,752	182,280
Miscellaneous	5,667,880	2,145,028	3,246,890	3,177,974	6,578,298	4,447,274	4,469,806	3,850,539	3,850,539	8,119,450
State Sources	452,853,344	442,332,564	479,398,391	491,210,799	470,972,414	413,794,991	451,436,678	486,996,031	494,759,254	480,839,231
Federal Sources	26,085,534	27,871,810	30,350,020	28,674,279	29,989,992	97,564,170	45,559,184	47,038,805	32,360,678	35,528,267
Total Revenue	\$ 526,673,586	\$ 508,758,578	\$ 551,024,151	\$ 560,591,162	\$ 546,092,433	\$ 553,543,547	\$ 541,253,538	\$ 577,492,687	\$ 570,891,258	\$ 574,566,047
Expenditures										
Instruction										
Regular Instruction	190,635,417	212,300,964	255,652,429	257,246,697	255,850,796	255,045,031	242,843,062	250,473,502	254,235,762	251,732,152
Special Education Instruction	46,269,946	54,061,727	71,209,920	71,461,791	68,572,096	64,406,128	80,420,953	76,463,329	78,480,839	73,966,548
Other Special Instruction	26,414,365	24,534,515	22,717,966	17,152,745	18,448,462	42,163,148	36,226,063	34,868,504	37,978,099	27,888,392
School Sponsored Activities And Athletics	1,276,610	1,743,722	2,153,485	2,256,749	2,110,992	2,058,599	1,754,911	1,919,237	1,880,875	2,187,351
Community Services	637,077	512,076	727,682	840,656	452,133	421,264	478,033	520,416	650,757	1,367,302
Support Services										
Student and Inst. Related Services	98,579,137	107,903,065	77,550,771	85,128,193	85,487,696	84,625,373	70,242,436	82,166,444	86,056,018	91,305,072
General Administration	9,244,584	6,759,677	6,125,622	4,586,349	4,529,115	5,057,257	5,461,744	5,931,650	6,396,627	7,339,563
School Administrative Services	21,157,091	17,327,122	21,238,767	19,874,599	19,845,535	18,687,525	20,720,367	20,116,656	21,046,104	22,600,086
Central and Other Support Services	11,013,372	9,283,298	9,370,506	10,100,741	10,171,307	10,848,827	9,787,525	9,880,048	11,016,084	11,026,235
Plant Operations And Maintenance	38,721,808	44,491,498	42,838,856	42,574,923	46,247,516	44,781,867	44,533,734	42,434,222	48,473,730	50,787,442
Pupil Transportation	12,909,677	13,858,099	15,153,595	16,913,401	17,203,918	17,164,184	14,684,870	15,548,549	14,233,122	16,279,329
Capital Outlay	47,004,671	11,919,717	26,002,560	21,316,317	26,562,901	18,437,649	5,381,300	7,745,794	10,614,230	9,600,862
Debt Service										
Principal	3,578,048	3,096,496	1,849,846	660,000	835,000	880,000	910,000	940,000	970,000	1,005,000
Interest And Other Charges	766,916	739,165	742,060	1,530,808	472,302	429,909	393,133	362,835	330,349	295,787
Total Expenditures	\$ 508,208,719	\$ 508,331,141	\$ 553,336,065	\$ 551,647,967	\$ 556,789,569	\$ 565,006,732	\$ 534,038,131	\$ 549,273,206	\$ 572,362,596	\$ 567,380,871
Excess (Deficiency) Of Revenues										
Over (Under) Expenditures	\$ 12,464,867	\$ 207,237	\$ (2,311,914)	\$ 8,945,195	\$ (10,757,136)	\$ (7,458,205)	\$ 7,197,207	\$ 28,219,461	\$ (1,469,338)	\$ 7,185,176
Other Financing Sources (Uses)										
Proceeds from Lease Refunding				11,070,000						
Original Issue Discount				(44,378)						
Payment to Refunded Lease Estrow Agent				(10,080,000)						
Transfers In	19,491,464	22,878,963	20,396,585	25,832,197	12,013,238	8,069,873	8,140,138	7,689,724	8,438,881	8,478,510
Transfers Out	(19,491,464)	(22,878,963)	(20,396,585)	(30,988,920)	(12,013,238)	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)	(8,478,510)
Total Other Financing Sources (Uses)				\$ (4,161,101)						
Net Change in Fund Balances	\$ 12,464,867	\$ 207,237	\$ (2,311,914)	\$ 4,784,094	\$ (10,757,136)	\$ (7,458,205)	\$ 7,197,207	\$ 28,219,461	\$ (1,469,338)	\$ 7,185,176
Debt Service As A Percentage Of Noncapital Expenditures	0.94%	0.77%	0.49%	0.41%	0.23%	0.24%	0.25%	0.24%	0.23%	0.23%

* Noncapital expenditures are total expenditures less capital outlay.

PATERSON PUBLIC SCHOOLS
 GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
 LAST TEN YEARS
 (Unaudited)

<u>Fiscal Year Ended June 30.</u>	<u>Tuition</u>	<u>Interest on Investments</u>	<u>Refund of Prior Year Expenditures</u>	<u>Cancelled Prior Year Payables</u>	<u>State Dated Checks</u>	<u>Utility Refunds</u>	<u>Settlements</u>	<u>Private Grants</u>	<u>Indirect Cost Reimbursement</u>	<u>E-Rate Reimbursements</u>	<u>Miscellaneous</u>	<u>Total</u>
2005	\$ 42,172	\$ 487,653			\$ 157,390	\$ 509,456	\$ 1,005,150	\$ 1,607,973			\$ 1,842,903	\$ 5,652,697
2006	11,755	1,039,850			11,375	411,048		35,115			507,589	2,016,731
2007	2,400	1,602,406			15,900	417,939	1,400,000		\$ 182,848		970,752	4,592,245
2008	13,685	1,311,246	\$ 886,422	\$ 870,443					554,429		675,986	4,312,211
2009	182,207	510,650	379,135	1,027,603		2,980,723			624,837		1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618				438,016		1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			428,628		677,526		787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327				373,774	\$ 789,096	873,049	3,388,409
2013	279,276	302,752	1,466,242	981,436			293,623		107,662	243,455	615,835	4,290,281
2014	436,260	182,280	652,116	6,621,116					85,404	245,709	248,614	8,471,499

PATERSON PUBLIC SCHOOLS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(Unaudited)

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2005	\$ 9,553,380	\$ 364,174,765	\$ 118,308,010	\$ 42,712,663	\$ 38,417,528	\$ 573,166,346	\$ 1,685,056	\$ 574,851,402	\$ 4,964,174,456	\$ 6.299
2006	10,235,750	366,155,555	115,840,638	42,371,903	38,229,828	572,833,674	1,334,999	574,168,673	6,031,183,540	6.338
2007 (1)	186,957,300	6,310,285,900	1,736,768,700	648,880,900	491,173,100	9,374,065,900	14,551,432	9,388,617,332	7,355,174,894	0.388
2008	188,522,400	6,301,093,300	1,713,639,200	629,668,600	485,494,450	9,318,217,950	13,666,858	9,331,884,808	8,516,829,800	0.398
2009	184,572,060	6,303,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,059,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429
2012	177,854,460	6,055,404,407	1,636,794,675	584,434,500	493,569,500	8,898,057,542	13,832,573	8,911,890,115	7,450,116,572	0.441
2013	173,580,900	5,714,628,177	1,599,660,187	517,803,000	486,480,900	8,492,153,164	13,832,573	8,505,985,737	6,821,169,779	0.463
2014	154,916,450	5,463,095,627	1,568,466,875	509,862,800	482,915,300	8,179,257,052	13,832,573	8,193,089,625	6,646,031,755	0.482

Source: County Abstract of Ratables

^a Tax rates are per \$100

(1): The City underwent a revaluation of properties, which became effective in 2007.

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)
(rate per \$100 of assessed value)

Calendar Year	Paterson Public Schools	Overlapping Rates			Total Direct and Overlapping Tax Rate
		City of Paterson	County of Passaic	County Open Space	
2005	\$ 6.299	\$ 14.180	\$ 4.422	\$ 0.089	\$ 24.990
2006	6.338	14.423	5.432	0.107	26.300
2007	(1) 0.388	0.971	0.372	0.010	1.741
2008	0.398	0.997	0.448	0.010	1.853
2009	0.412	1.038	0.471	0.010	1.931
2010	0.424	1.191	0.502	0.010	2.126
2011	0.429	1.565	0.511	0.010	2.515
2012	0.441	1.597	0.468	0.008	2.515
2013	0.463	1.744	0.529	0.008	2.744
2014	0.482	1.882	0.528	0.008	2.900

Source: County Abstract of Ratables

(1) : The City underwent a revaluation of properties which became effective in 2007.

**PATERSON PUBLIC SCHOOLS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND EIGHT YEARS AGO
(Unaudited)**

Taxpayer	2014		2007	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
297 Paterson, LLC C/O Dubrow Mgmt. Co.	\$ 24,093,700	0.29%	\$ 24,093,700	0.26%
Center City Partners/Alma Realty	23,738,900	0.29%		
Rt 20 Retail Center, LLC	21,449,000	0.26%		
Okonite Co.	18,403,700	0.22%	18,403,700	0.20%
Great Falls Realty Associates, LLC	16,500,000	0.20%	17,884,000	0.19%
HDI Realty, LLC	16,255,200	0.20%		
Riverview Towers I, LLC	15,742,900	0.19%		
Ivy Madison Property, LLC	14,187,100	0.17%	-	0.00%
NJ Bell Telephone	13,832,573	0.17%	14,551,432	0.15%
Park East Terrace	13,498,200	0.16%	14,998,200	0.16%
RB Paterson, LLC C/O Paterson Public Schools	12,799,800	0.16%		
The Realty Associates Fund VII, LP			14,187,100	0.15%
Paterson Plaza LLC			20,357,400	0.22%
Beckwith Paterson Joint Venture			21,974,500	0.23%
Patterson Fedelco Co., LLC			14,122,000	0.15%
Great A&P Tea Co. Inc.			12,799,800	0.14%
	<u>\$ 190,501,073</u>	<u>2.33%</u>	<u>\$ 173,371,832</u>	<u>2.79%</u>

Source: Municipal Tax Assessor

PATERSON PUBLIC SCHOOLS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2005	\$ 36,066,828	\$ 36,066,828	100.00%	N/A
2006	36,388,976	36,388,976	100.00%	N/A
2007	36,388,936	36,388,936	100.00%	N/A
2008	36,391,256	36,391,256	100.00%	N/A
2009	37,784,158	37,784,158	100.00%	N/A
2010	39,321,785	39,321,785	100.00%	N/A
2011	39,461,378	39,461,378	100.00%	N/A
2012	39,257,403	39,257,403	100.00%	N/A
2013	39,360,759	39,360,759	100.00%	N/A
2014	39,460,569	39,460,569	100.00%	N/A

PATERSON PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases			
2005		\$ 17,111,343		\$ 17,111,343	146,922	\$ 116
2006		14,014,846		14,014,846	145,903	96
2007		12,165,000		12,165,000	145,113	84
2008		12,495,000		12,495,000	144,961	86
2009		11,660,000		11,660,000	145,834	80
2010		10,780,000		10,780,000	146,309	74
2011		9,870,000		9,870,000	146,427	67
2012		8,930,000		8,930,000	145,219	61
2013		7,960,000		7,960,000	145,948	55
2014		6,955,000		6,955,000	145,948 *	48

Source: District records

* - Estimated

PATERSON PUBLIC SCHOOLS
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

General Bonded Debt Outstanding					
Fiscal Year Ended June 30,	Certificates of Participation	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
2005	\$ 17,111,343		\$ 17,111,343	2.98%	116
2006	14,014,846		14,014,846	2.44%	96
2007	12,165,000		12,165,000	0.13%	84
2008	12,495,000		12,495,000	0.13%	86
2009	11,660,000		11,660,000	0.12%	80
2010	10,780,000		10,780,000	0.12%	74
2011	9,870,000		9,870,000	0.11%	67
2012	8,930,000		8,930,000	0.10%	61
2013	7,960,000		7,960,000	0.09%	55
2014	6,955,000		6,955,000	0.08%	48

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2014
(Unaudited)

	<u>Total Debt</u>
Direct Municipal Debt: (1)	
City of Paterson	\$ 103,009,172
Paterson Public Schools - COPS	<u>6,955,000</u>
Total Direct Debt	<u>109,964,172</u>
Other Debt (As of December 31, 2013)	
County of Passaic (2)	54,124,577
Passaic County Utilities Authority (2)	8,615,054
Passaic Valley Water Commission (4)	68,883,428
Passaic Valley Sewerage Commission (3)	21,949,316
North Jersey District Water Supply Commission (3)	<u>4,593,505</u>
Total Overlapping Debt	<u>158,165,880</u>
Total Direct and Overlapping Debt	<u>\$ 268,130,052</u>

Source:

- (1) City of Paterson's June 30, 2014 Annual Debt Statement
- (2) Based on Equalized Value of Municipality to County Total
- (3) Based on Usage
- (4) Based upon ownership

PATERSON PUBLIC SCHOOLS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2014

Equalized Valuation Basis	
2011	\$ 7,638,276,081
2012	7,132,711,457
2013	6,804,064,710
	<u>\$ 21,575,052,248</u>
Average Equalized Valuation of Taxable Property	<u>\$ 7,191,684,083</u>
Debt Limit (6 % of average equalization value)	431,501,045
Total Net Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 431,501,045</u>

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 259,751,062	\$ 203,647,277	\$ 242,415,999	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787	\$ 431,501,045
Total net debt applicable to limit	<u>6,765,254</u>	<u>5,063,973</u>	<u>3,932,715</u>	<u>3,410,048</u>	<u>2,875,296</u>	<u>1,768,035</u>	<u>1,768,036</u>	<u>1,193,900</u>	<u>604,804</u>	<u>-</u>
Legal debt margin	<u>\$ 252,985,808</u>	<u>\$ 198,583,304</u>	<u>\$ 238,483,284</u>	<u>\$ 429,439,848</u>	<u>\$ 343,286,995</u>	<u>\$ 521,524,411</u>	<u>\$ 522,308,119</u>	<u>\$ 498,174,814</u>	<u>\$ 464,287,983</u>	<u>\$ 431,501,045</u>
Total net debt applicable to the limit as a percentage of debt limit	2.60%	2.49%	1.62%	0.79%	0.83%	0.34%	0.34%	0.24%	0.13%	0.00%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,
Department of Treasury, Division of Taxation

**PATERSON PUBLIC SCHOOLS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)**

Year	Population	County Per Capita Personal Income	Unemployment Rate
2005	146,922	\$ 35,183	8.60%
2006	145,903	38,603	8.60%
2007	145,113	40,855	8.30%
2008	144,961	41,658	10.60%
2009	145,834	41,249	16.30%
2010	146,309	41,997	16.20%
2011	146,427	43,857	16.20%
2012	145,219	44,900	16.50%
2013	145,948	not available	14.80%
2014	145,948 *	not available	not available

Source: New Jersey State Department of Education

* - Estimated

PATERSON PUBLIC SCHOOLS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND TEN YEARS AGO
 (Unaudited)

<u>Employer</u>	<u>2014</u>		<u>2005</u>	
	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION NOT AVAILABLE

PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
 (Unaudited)

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Instruction										
Regular	2,762	2,759	2,510	2,064	2,082	1,476	1,416	1,458	1,561	1,624
Special Education	311	317	682	703	614	594	849	845	977	1,120
Other Instruction	31	33	120	175	161	132	297	316	215	131
Nonpublic School Programs	34	17								
Adult/Continuing Education Programs		16	17	10	9	4	18	25	23	26
Support Services:										
Student & Instruction Related Services	540	561	362	349	375	373	558	478	658	771
General Administration	9	12	191	219	216	188	19	19	28	36
School Administrative Services	47	46	212	189	188	193	103	107	106	114
Other Administration Services	48	51	106	20	10	26	77	77	86	94
Central Services	66	69	80	91	78	78	72	72	75	78
Administrative Information Technology	14	20	10	10	11	12	5	6	8	9
Plant Operations and Maintenance	64	67	165	201	193	183	142	142	165	171
Pupil Transportation	7	7	7	6	6	5	5	5	5	5
Other Support Services	7	12					4	4	4	9
Special Schools	60	68								153
Food Service	282	282	419	304	165	147	174	154	177	
Child Care	479	513								215
Total	4,761	4,850	4,881	4,341	4,108	3,409	3,739	3,708	4,088	4,555

Source: District Personnel Records

PATERSON PUBLIC SCHOOLS
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary School	Middle School	Senior			
2005	26,172	\$ 455,485,084	\$ 17,404	6.45%	3,678	N/A	N/A	N/A	23,649	-2.20%	92.21%
2006	25,595	492,775,763	19,253	10.63%	3,703	N/A	N/A	N/A	23,090	-2.20%	92.05%
2007	25,142	524,741,599	20,871	8.41%	2,964	N/A	N/A	N/A	22,606	-1.90%	91.87%
2008	24,087	528,140,844	21,926	5.06%	2,639	N/A	N/A	N/A	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	22,671	0.46%	92.71%
2014	26,955	556,479,222	20,646	1.91%	2,597	N/A	N/A	N/A	23,020	1.21%	93.01%

Sources: District records

Note: Enrollment based on annual October district count.
Operating expenditures equal total expenditures less debt service and capital outlay.
Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

PATERSON PUBLIC SCHOOLS
 FY 2014 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS
 (Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Early Learning Center										
660 14th Ave.										
Square Feet			14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll			126	127	135	136	147	150	155	131
Rutland Early Childhood Ctr. (1914)										
Square Feet			10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll			250							
Elementary										
School 1 (2002)										
Square Feet (See PS 26)			24,418	24,418	24,418	24,418	24,418	24,418		
Capacity (students)										
Students on Roll			291	308	293	294	294	281	307	326
School 2 (1921, 1998)										
Square Feet	70,573	70,573	98,697	98,697	98,697	98,697	98,697	98,697	85,887	85,887
Capacity (students)										
Students on Roll	665	647	639	602	610	619	619	614	622	635
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	463	459	452	431	449	447	447	466	453	433
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	546	451	423	391	372	619	617	553	637	511
School 5 (1939)										
Square Feet	108,886	108,886	108,886	108,886	108,886	108,886	108,886	108,886	99,735	99,735
Capacity (students)										
Students on Roll	1,068	1,057	1,111	1,019	1,042	957	957	863	890	829
School 6 (1921) - Performing Arts Academy										
Square Feet	97,075	97,075	97,075	97,075	97,075	97,075	97,075	97,075	89,054	89,054
Capacity (students)										
Students on Roll	561	521	522	427	576	519	519	405	396	439
School 7 (1919)										
Square Feet	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	247	233	253	276	288	264	264	250	265	239
School 8 (1926)										
Square Feet	95,106	95,106	95,106	95,106	95,106	95,106	95,106	95,106	74,000	74,000
Capacity (students)										
Students on Roll	614	575	538	564	538	547	547	519	509	512
School 9 (1988)										
Square Feet	123,768	123,768	123,768	123,768	123,768	123,768	123,768	123,768	110,000	110,000
Capacity (students)										
Students on Roll	1,156	1,156	1,188	1,223	1,239	1,272	1,274	1,305	1,282	1,279
School 10 (1921)										
Square Feet	83,572	83,572	83,572	83,572	83,572	83,572	83,572	83,572	58,573	58,573
Capacity (students)										
Students on Roll	772	740	701	689	589	593	594	504	499	594

PATERSON PUBLIC SCHOOLS
FY 2014 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
School 11 (1905)										
Square Feet	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446
Capacity (students)										
Students on Roll	264	247	309	196	173	179	179	211	214	236
School 12 (1913)										
Square Feet	72,686	72,886	72,686	72,686	72,886	72,886	72,886	72,886	72,886	72,886
Capacity (students)										
Students on Roll	642	608	611	481	529	530	530	519	541	554
School 13 (1926)										
Square Feet	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	714	664	783	635	611	549	549	585	615	567
School 14 (1887)										
Square Feet	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	202	179	190	245	228	220	220	236	214	190
School 15 (1923)										
Square Feet	147,502	147,502	147,502	147,502	147,502	147,502	147,502	147,502	110,104	110,104
Capacity (students)										
Students on Roll	974	952	896	830	802	762	762	728	790	764
School 16 (1891) - Great Falls Academy										
St. Paul's lease - Lease (new school under construction)										16,420
Capacity (students)										
Students on Roll	291	300	290						131	
School 17 (1891) - Urban Leadership										
Square Feet	17,250	17,250	17,250	17,250	17,250	17,250	17,250		17,520	17,520
Capacity (students)										
Students on Roll	150	150	165	167					0	
School 18 (1939)										
Square Feet	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	1,095	1,090	1,229	983	1,009	1,063	1,063	1,064	1,042	920
School 19 (1896)										
Square Feet	37,269	37,269	37,269	37,269	37,269	37,269	37,269	37,269	34,869	34,869
Capacity (students)										
Students on Roll	405	384	385	372	350	377	377	361	373	396
School 20 (1898)										
Square Feet	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	542	536	517	462	507	489	488	474	541	502
School 21 (1905)										
Square Feet	119,516	119,516	119,516	119,516	119,516	119,516	119,516	119,516	103,516	103,516
Capacity (students)										
Students on Roll	790	815	751	700	691	695	695	720	714	680
School 24 (1909)										
Square Feet	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll				418	564	686	687	819	919	925

PATERSON PUBLIC SCHOOLS
FY 2014 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
School 25 (1932)										
Square Feet	76,596	76,596	76,596	75,564	75,564	75,564	75,564	75,564	72,564	72,564
Capacity (students)										
Students on Roll	732	669	687	612	667	684	684	664	689	705
School 26 (1952)										
Square Feet	58,001	58,001	58,001	58,001	58,001	58,001	58,001	58,001	98,248	98,248
Capacity (students)										
Students on Roll	906	841	570	549	599	617	616	609	589	623
School 27 (1956)										
Square Feet	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	884	829	875	970	930	899	899	870	864	795
School 28 (1956)										
Square Feet	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	471	489	481	493	488	527	527	478	222	455
School 29 (1924)										
Square Feet	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	25,992	25,992
Capacity (students)										
Students on Roll	339	226	335	303	333	330	330	327	309	286
School 30 MLK										
Square Feet	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	830	783	1,085	858	910	886	886	839	863	866
New Roberto Clemente (2005)										
Square Feet	97,048	124,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834	132,834
Capacity (students)										
Students on Roll	755	754	785	811	813	829	529	796	757	677
Norman S. Weir (1891)										
Square Feet	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	293	291	268	270	249	266	266	273	280	293
Roberto Clemente (1920)										
Square Feet	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	30,797	30,797
Capacity (students)										
Students on Roll	312	297	306	340	335	347	347	331	344	338
Edward Kilpatrick										
Square Feet	51,527	51,527	51,527	51,527	52,527	52,527	52,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	344	404	446	412	421	431	430	439	430	420
Dale Ave.										
Square Feet	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	360	352	365	383	442	388	387	330	368	381

PATERSON PUBLIC SCHOOLS
FY 2014 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
High School										
Eastside High School (1870)										
Square Feet	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	2,025	1,957	2,851	1,731	1,738	1,729	1,729	1,922	1,858	1,928
JFK High School (1963)										
Square Feet	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	2,347	2,252	2,708	1,932	2,035	2,044	2,044	2,249	2,212	2,230
Rosa Parks High School (1986)										
Square Feet	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	252	243	224	203	226	234	234	249	252	264
International HS and Garrett Morgan										
Square Feet			121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll			182	388	388	359	359	387	514	510
Academies										
Panther (2004)										
Square Feet	20,546	20,546	27,785	27,845	57,845	57,845	57,845	57,845	27,845	27,845
Capacity (students)										
Students on Roll	233	203	212	196	224	231	231	227	226	220
Silk City (1908)										
Square Feet	31,113	31,113	31,113	31,113	31,113	31,113	31,113	31,113	31,117	31,117
Capacity (students)										
Students on Roll	69	69	81	68	85	88	88	99	71	86
YES Academy - Formerly Academy of Performing Arts										
Square Feet			14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll								94	87	74

PATERSON PUBLIC SCHOOLS
FY 2014 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Alexander Hamilton Academy-Lease			63,600	63,600	63,600	63,600	63,600	63,600	73,062	73,062
Square Feet										
Capacity (students)										
Students on Roll			199				401	380	465	527
Urban Leadership Academy-Lease - Now at PS 17										
Square Feet			194							
Capacity (students)										
Students on Roll			199	198			167	148	141	141
Urban Leadership Academy-39th Street-Lease - Now at PS 17										
Square Feet			6,700	6,700	6,700					
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet			63,400	63,400	63,400	63,400	63,400	63,400	63,640	63,640
Capacity (students)										
Students on Roll								576	607	
Paterson Pre-Collegiate Academy-Lease - Vacated										
Square Feet			25,980	25,980	25,980	25,980	25,980			
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet			19,500	19,500	19,500	19,500	19,500	19,500	29,828	29,828
Capacity (students)										
Students on Roll								80	106	79
Garrett Morgan Academy - Lease - Vacated as of 6/30/2011										
Square Feet			12,000	12,000	12,000	12,000	12,000	12,000		
Capacity (students)										
Students on Roll								122		
HARP, (IMPACT and STARS Academy NO)-Lease										
Square Feet			58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll								339	272	264
Alternative Middle School-Boys & Girls Club-Lease - Vacated as of 6/30/2011										
Square Feet			23,507	23,507	23,507	23,507	23,507			
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet									31,185	31,185
Capacity (students)										
Students on Roll										182
Saint Therese (STARS) - Lease										
Square Feet										
Capacity (students)									19,138	19,138
Students on Roll										69
STUDENTS ON ROLL	22,872	21,973	24,774	22,096	22,478	22,706	22,983	24,455	24,635	23,824

PATERSON PUBLIC SCHOOLS
 FY 2014 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS
 (Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
										3,555,416
Other										
Administration Building - 33 and 35 Church St. Square Feet			53,623	53,623	53,623	53,623	53,623			
Administration - Old School 5 Square Feet-Includes Garage 1,500 sq ft.			43,435	43,435	43,435	43,435	43,435			
New Administration Building-90 Delaware Ave Square Feet					113,385	113,385	113,385		113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease Square Feet			7,529	7,529	7,529					
160 Ward St.-Lease Square Feet			6,600	6,600	6,600					
408 Grand St.-Lease Square Feet			1,200	1,200	1,200					
Warehouse-Sheridan Ave-Lease Square Feet			55,525	55,525	55,525	55,525	55,525		55,525	55,525
PS #16 knocked down; new school under construction	18,803	18,803	18,803	18,803	18,803	18,803	18,803		18,803	
Number of Schools at June 30, 2014										
Early Learning Center = 2										
Elementary/Middle = 34										
High School = 4										
Academies = 11										
Other = 4										

PATERSON PUBLIC SCHOOLS
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS
(Unaudited)

School Facilities	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
School 2	\$ 129,865	\$ 108,591	\$ 100,186	\$ 104,291	\$ 104,818	\$ 144,818	\$ 154,520	\$ 147,694	\$ 195,634	\$ 195,634
School 3	63,121	52,781	48,695	50,690	50,764	52,089	55,123	70,267	70,199	70,199
School 4 Trailers	8,479	7,090	6,542	6,810	9,163	9,402	10,032	9,589	12,702	12,671
School 5	173,012	144,659	133,471	138,940	160,716	157,966	164,911	175,959	222,247	222,247
School 5	196,740	164,511	151,777	157,966	155,704	159,768	170,472	162,939	215,831	215,831
Old School No. 5	64,406	53,855	49,686	51,722	62,111	63,732	68,002	64,997	86,096	85,890
School 6 - Academy of Perf. Arts	162,830	136,155	125,616	130,763	138,814	142,438	151,981	145,264	191,960	191,960
School 7	92,183	77,081	71,115	74,029	69,833	71,656	76,456	73,077	96,568	96,568
School 8	126,003	105,361	97,206	101,189	135,999	139,549	148,898	142,318	188,067	188,067
School 9	227,753	190,443	175,701	182,901	176,985	181,605	193,771	185,208	245,529	244,744
School 10	153,786	128,593	118,699	123,500	119,505	122,625	130,840	125,058	165,654	165,259
School 11	66,240	55,389	51,101	53,195	50,687	52,010	55,494	53,042	70,260	70,092
School 12	124,385	104,009	95,958	99,890	104,225	106,946	109,068	149,473	144,128	144,128
School 13	154,478	129,171	119,173	124,056	134,547	138,060	147,309	140,799	186,060	186,060
School 14	29,960	25,052	23,113	24,060	23,483	24,096	25,710	24,774	32,551	32,474
School 15 Trailers	202,609	169,418	156,504	162,708	210,923	216,430	230,929	220,724	292,574	291,677
School 16 - Great Fall Academy	11,306	9,434	8,722	9,079	27,590	28,438	29,438	28,137	37,771	37,182
School 17 - Urban Leadership Academy	32,799	27,426	25,340	27,426	25,311	27,077	25,813	34,192	34,111	34,111
School 18	160,990	134,617	124,197	129,286	127,662	130,995	139,771	133,594	176,960	176,960
School 18 Trailers	3,886	3,250	2,988	3,121	18,318	18,796	20,055	19,169	25,392	25,331
School 19	57,525	48,101	44,378	46,197	53,294	54,685	58,348	55,770	75,697	75,697
School 20	142,171	118,850	109,678	114,173	118,799	121,880	130,045	124,298	164,254	164,254
School 21	186,347	155,820	143,799	149,649	170,904	175,366	187,114	178,845	236,901	236,901
School 24	138,529	115,835	106,869	111,248	144,141	147,904	157,812	150,839	199,803	199,326
School 25	133,356	113,183	104,422	108,700	108,054	110,875	118,303	113,075	149,424	149,424
School 26 Trailers****	14,56	1,217	1,123	1,169	11,857	11,935	12,935	12,333	163,979	162,979
School 26 Trailers****	180,792	151,175	139,473	145,188	117,857	120,935	129,035	123,933	163,592	162,979
School 27 Trailers****	151,796	126,896	117,870	121,870	148,611	152,491	162,707	155,516	205,508	205,508
School 28	1,456	1,217	1,123	1,169	6,109	6,268	6,688	6,993	8,468	8,448
School 28 - St. Bonaventure	185,433	155,055	149,033	148,915	149,313	153,211	163,475	156,551	206,479	206,479
Marin Luther King	47,829	39,994	36,898	35,466	34,319	35,215	37,374	35,914	47,459	47,459
East Side Trailers	534,545	446,977	429,276	432,379	410,261	429,971	449,174	429,332	568,889	567,332
East Side Trailers	17,813	14,895	13,742	14,305	15,272	15,671	16,721	15,982	21,170	21,170
JFK Trailers HS	596,660	498,916	460,288	479,158	458,543	470,513	502,239	479,449	634,099	634,099
JFK Trailers HS	14,250	11,916	10,993	11,444	12,537	13,376	14,491	12,785	16,936	16,936
Rosa Parks HS	90,751	75,884	70,011	72,879	67,130	68,882	73,497	70,249	93,053	92,831
Roberto Clemente	73,961	61,845	57,058	59,396	50,045	54,796	54,796	52,375	69,211	69,211
660 14th Avenue	22,082	18,464	17,035	17,733	20,021	20,544	21,920	20,951	27,752	27,686
Silk City 2000 Academy - Sage	56,807	47,501	43,825	45,620	44,491	45,652	48,711	46,558	61,524	61,524
The Mall	36,803	30,774	28,392	28,460	31,511	32,877	35,551	33,877	51,497	51,497
177 Ellison	55,205	46,161	42,588	42,922	37,751	38,120	40,674	38,877	51,374	51,374
YES Academy	46,004	38,490	35,490	36,944	20,363	20,894	22,294	21,309	28,226	28,159
Norman S. West	24,728	20,677	19,077	19,420	18,420	19,593	20,672	19,671	134,675	134,675
Tempo Biannual/Urban Leadership	22,938	17,695	16,955	17,695	17,695	17,695	17,695	17,695	17,695	17,695
Academy for Urban Leadership	12,329	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511	9,511
Edward Kijarack #33	99,497	83,198	76,758	79,903	87,943	79,073	82,236	92,029	121,904	121,904
Alexander Hamilton	80,341	67,180	61,980	64,519	90,946	99,572	96,284	92,299	104,117	103,869

PATERSON PUBLIC SCHOOLS
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS
(Unaudited)

School Facilities	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Department of Facilities (Warehouse)	\$ 101,209	\$ 84,629	\$ 78,078	\$ 82,053	\$ 79,399	\$ 81,472	\$ 86,930	\$ 83,058	\$ 110,060	\$ 109,798
Colt Street	9,385	7,847	7,240	19,488	20,287	41,742	34,937	99,635	126,145	123,844
Early Childhood Trailers	25,262	21,123	19,488	10,971	42,486	34,937	34,937	15,522	20,561	20,512
Superintendent Office - 35 Church St.	13,120	10,971	10,122	33,667	41,742	17,608	18,780	35,176	46,595	46,484
Board of Education Office - 33 Church St.	43,641	36,492	33,667	35,047	34,937	17,608	25,738	17,697	23,786	23,729
Gorney & Cooney	5,520	4,529	4,259	4,259	4,259	22,256	25,738	22,698	30,066	29,994
Don Besco	202,417	169,258	156,156	162,555	91,004	93,379	99,635	95,232	126,145	123,844
Rutland	17,673	14,778	13,634	14,193	14,835	15,220	16,240	15,522	20,561	20,512
Young Parent Program (133 Ellison)	11,041	9,232	8,518	11,126	10,767	34,492	36,803	35,176	46,595	46,484
Great Falls Academy (Alabama Ave.)	21,462	19,619	18,100	18,842	18,100	34,492	36,803	35,176	46,595	46,484
Boys and Girls Club	27,602	23,081	21,294	34,738	33,614	17,608	18,780	17,697	23,786	23,729
Garrett Morgan Academy	22,082	18,464	17,035	17,733	17,160	17,608	18,780	17,697	23,786	23,729
Kinchliffe Stadium	27,912	23,339	21,533	22,415	21,690	22,256	25,738	22,698	30,066	29,994
John Reed	8,833	8,814	6,814	9,753	9,438	84,348	89,999	86,021	113,945	113,673
Ward Street	12,145	10,155	9,369	41,378	82,202	183,169	195,440	186,803	247,442	246,832
Panther Academy	51,524	43,084	39,749	170,609	178,509	28,612	30,529	29,180	38,652	38,560
The New Roberto Clemente	177,644	163,893	163,893	28,817	27,884	28,612	30,529	29,180	38,652	38,560
Boris Kroll Sports/Business Acad.**	19,234	17,745	17,745	1,846	1,717	177,947	189,868	181,478	240,388	239,814
468 Grand St.	23,002	19,234	17,745	30,292	29,314	166,460	177,516	169,671	224,788	224,212
St. Anthony's-Urban Leadership	-	-	-	-	175,434	-	-	46,666	61,814	61,667
New International High School (2008)	-	-	-	-	-	-	-	28,638	37,915	37,845
90 Delaware - New Admin. Offices.	-	-	-	-	-	-	-	-	-	-
St. Mary's (PS 4)	-	-	-	-	-	-	-	-	-	-
St. Theresa (STARS)	-	-	-	-	-	-	-	-	-	-
Total School Facilities	\$ 6,258,170	\$ 5,379,428	\$ 4,991,801	\$ 5,295,479	\$ 5,592,614	\$ 5,763,974	\$ 6,150,214	\$ 5,933,555	\$ 7,783,133	\$ 7,867,350

* School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:24-1.3)

** Boris Kroll did not appear on 2004 or 2005 reports in error.

*** JFK & BSH trailers did not appear on 2005 report in error.

**** School 126 & School 27 trailers did not appear on 2004 or 2005 reports in error.

Source: District Records

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2014
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 50,000
Business Income	2,000,000	
Musical Instruments	485,100	5,000
Accounts Receivable	5,000,000	
Valuable Papers	5,000,000	
EDP Equipment	25,000,000	
Terrorism	200,000,000	
Earthquake	25,000,000	100,000
Flood	\$25,000,000/2,500,000	500,000/50,000
Excess Liability		
Auto & General Liability Aggregate	10,000,000	
Auto & General Liability Per Occurrence	5,000,000	
Excess Workers Compensation and Employers Liability	250,000	per Occurrence
Commercial Crime		
Forgery & Alteration, Employee Theft	100,000	1,000
Money and Securities	25,000	2,500
Commercial Auto	1,000,000	2,000
School Board Legal Liability and Employment Practices Liability	5,000,000	100,000
Bonds		
Anthony Zambrano	2,000,000	

Source: District Records

SINGLE AUDIT



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

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

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
LORI T. MANUKIAN, CPA, PSA
MARK SACO, CPA
VOLNEY V. JACKSON, CPA
CHYNNA C. DESTEFANO, CPA, PSA
KEVIN LOMSKI, CPA
EDWARD P. MURPHY, CPA

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

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated November 18, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Paterson Public Schools internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which is described in the accompanying schedule of findings and questioned costs as item 2014-001.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 18, 2014.

Paterson Public Schools' Responses to Findings

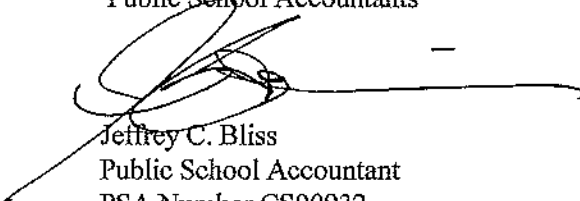
The Paterson Public Schools' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Paterson Public Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LERCH, VINCI & HIGGINS, LLP

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


 Jeffrey C. Bliss
 Public School Accountant
 PSA Number CS00932

Fair Lawn, New Jersey
 November 18, 2014



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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

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

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
LORI T. MANUKIAN, CPA, PSA
MARK SACO, CPA
VOI NEY V. JACKSON, CPA
CHYNNA C. DESTEFANO, CPA, PSA
KEVIN LOMSKI, CPA
EDWARD P. MURPHY, CPA

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
U.S. OMB CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR 04-04**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2014. The Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Paterson Public Schools' major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Paterson Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Paterson Public Schools' compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Paterson Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04 which are described in the accompanying schedule of findings and questioned costs as items 2014-002 through 2014-004. Our opinion on each major federal and state program is not modified with respect to these matters.

The Paterson Public Schools' responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 18, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

LERCH, VINCI & HIGGINS, LLP

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants


Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey
November 18, 2014

Peterson Public Schools
Schedules of Expenditures of Federal Awards
for the Fiscal Year ended June 30, 2014

Federal Grant or Project Number	Federal Grant or Project Title	Grant or State Project Number	Program or Award Amount	Fiscal Period From	Fiscal Period To	Balance at June 30, 2013	Carryover/ (Waiver) Amount	Cash Received	Budgetary Encumbrances	Accounts Receivable/ Payable	Adjustments	Repayment of Prior Years' Balances	Amounts Receivable	Unearned Revenue	Due to Comptroller	MEMO
9278	Federal Grant/Pass-Through Grant/ Special Education Medicaid Reimbursement	N/A	\$ 1,400,000	7/1/13	6/30/14	\$ (53,195)	\$	\$ 1,139,951	\$ (1,400,000)	\$ (200,148)			\$ (200,148)			\$ 200,149
84-143A	Education Jobs Fund	N/A	\$ 13,297,519	7/1/12	9/30/13	(53,195)		33,195					(200,148)			200,149
	Total General Fund					(53,195)		1,173,146	(1,400,000)	(200,148)			(200,148)			200,149
U.S. Department of Education																
Pass-through State Department of Education																
Special Revenue Funds:																
84-010A	Title I, Part A	NCLB-401014	14,700,610	7/1/13	6/30/14	(4,607,116)	\$ 3,327,211	10,454,282	(14,775,250)	\$ (3,327,211)	\$ 2,679 A		(7,573,559)	\$ 5,755,270		3,818,389
84-011A	Title I, Part A	NCLB-401013	16,116,546	9/1/12	9/1/13	(146,254)	(3,327,211)	5,487,225	(867,397)	3,327,211	(13,302) B					
84-010	Title I, Part A	SEA-401009	1,000,000	9/1/08	9/1/09	31,617		151,875	(5,621)					31,617		1,295,639
84-367A	Title II, Part A	NCLB-401014	2,167,566	7/1/13	6/30/14	(990,394)	1,871,407	1,622,978	(2,918,297)	(1,871,407)	1,350 B		(2,416,035)	1,120,376		633,252
84-365	Title III, Part A	NCLB-401013	2,169,944	9/1/12	9/1/13	(650,914)	(1,871,407)	845,244	(249,299)	1,871,407	2,420 A		(1,547,027)	933,735		4,076
84-365	Title III, Part A	NCLB-401013	1,507,722	7/1/13	6/30/14	(280,918)	(1,085,153)	208,475	(30,479)	1,085,153	2,913 B		(142,048)	656,299		1,158,603
84-365	Title III, Part A	NCLB-401013	1,466,814	9/1/12	9/1/13	(600,914)	354,971	4,513,007	(5,671,610)	(354,971)	6,605 C		(102,481)	72,122		30,239
84-027	IDEX Part B, Base	IDEA-4010014	5,972,922	7/1/12	9/30/13	(1,087,409)	(34,971)	1,680,784	(39,980)	354,971			(698,390)	6,504	\$ 46	-491,066
84-027	IDEX Part B, Base	IDEA-4010014	165,252	7/1/13	6/30/14	(78,932)	(31,157)	94,008	(14,367)	(31,157)						
84-027	IDEX, Preschool	IDEA-4010014	183,716	7/1/12	9/30/13	(213,752)	(51,157)	1,201,908	(1,795,549)	(51,157)						
84-002	Adult Education State Skills	N/A	1,800,000	7/1/13	6/30/14			213,798								
84-002	Adult Education State Skills	N/A	1,800,000	7/1/12	6/30/14			31,947	(31,947)							
84-008	21ST Century CCLC Gateway	PERK-501014	30,000	6/1/13	9/30/14			2,280	(2,280)							
84-008	21ST Century CCLC Gateway	PERK-501013	80,827	7/1/13	6/30/13	(20,851)		303,172	(480,692)				(86,407)	6,496		80,311
84-215F	Carl D. Perkins Voc. Educ. Act	N/A	130,250	7/1/13	6/30/13			70					(196,586)	19,066		177,250
84-377A	Full Service Community Schools	N/A	499,758	10/1/13	9/30/14	(106,877)		131,668	(36,241)							
84-377A	School Improvement Grant(SIG)	N/A	1,999,999	7/1/13	6/30/14	(383,271)		889,069	(1,779,695)				(1,140,990)	220,304		890,486
84-377A	School Improvement Grant(SIG)	N/A	2,000,000	9/1/12	9/1/13	(604,918)		914,079	(1,697,287)				(1,083,921)	302,713		783,208
84-377A	School Improvement Grant(SIG)	N/A	2,000,000	9/1/12	8/31/13			980,267	(778,776)							
93-069	Planning for New Academic VPY	N/A	25,000	FY 2011												
84-000	EB&T Principal Performance Evaluation	130000014	50,000	8/1/12	10/31/13	(41,340)		316,798	(6,833)				(50,000)	25		49,975
84-000	Race To The Top RTTE	N/A	1,271,064	9/1/13	11/30/14	(138,907)		278,298	(79,651)				(684,873)	583,113		101,260
84-000	21ST Century CCLC Competitive	14000057	535,000	9/1/13	9/30/14			231,293	(42,897)				(256,714)	109,740		146,974
84-000	21ST Century CCLC Competitive	13000057	529,580	10/1/12	9/30/13	(198,565)							(112,645,227)	7,252,246		2,623,238
	Sub-Total U.S. Department of Education					(8,677,950)		33,954,057	(33,715,294)		\$ 2,340		(112,645,227)	7,252,246		56

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

Paterson Public Schools
Schedule of Expenditures of Federal Awards
for the Fiscal Year ended June 30, 2014

Federal Grant/Program Title U.S. Department of Labor	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	From	To	Balance at June 30, 2013	Carryover (Withheld) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Payment of Prior Year Balances	Balance at June 30, 2014		MEMO		
													Unexpended Revenue	Due to Grantee			
Federal Grant/Pass-Through Grant/Program Title U.S. Department of Labor																	
Pass-through State Department of Education																	
New Jersey Youth Corps	17245	N/A	135,000	10/13	6/30/14	\$ (30,451)		\$ 53,592	\$ (134,993)				\$ (81,400)	\$ 5	\$ 81,400		
New Jersey Youth Corps	17245	N/A	130,000	10/12	9/30/13			30,487	(35,007)				(35,981)		34,981		
Sub-Total U.S. Dept of Labor						(30,451)		84,079	(170,000)				(116,382)		116,964		
Total Special Revenue Fund						(3,508,411)		32,648,176	(33,845,265)		\$ 3,240		(17,682,216)	7,223,151	\$ 64	9,768,992	
U.S. Department of Agriculture																	
Enterprise Fund:																	
After School Snack Program	10.550	N/A	339,482	7/013	6/30/14			211,033	(339,482)				(128,450)		128,450		
After School Snack Program	10.550	N/A	251,152	7/012	6/30/13	(44,769)		46,709									
Summer Food Program	10.559	N/A	341,388	7/013	6/30/14			351,388	(341,388)				(783,619)		783,619		
School Breakfast Program	10.553	N/A	2,372,688	7/013	6/30/14			1,891,029	(2,372,688)								
School Breakfast Program	10.553	N/A	1,976,631	7/012	6/30/13	(43,425)		453,425									
Fresh Fruit and Vegetable Program	10.482	N/A	171,787	7/013	6/30/14			191,787	(191,787)								
Fresh Fruit and Vegetable Program	10.482	N/A	73,060	7/012	6/30/13	(23,570)		23,570									
National School Lunch Program	10.555	N/A	9,312,866	7/013	6/30/14			6,459,575	(9,312,866)				(3,853,111)		2,853,111		
Child Assistance			5,114,233	7/012	6/30/13	(1,964,164)		1,964,164						217			
Non-Cash Assistance			862,290	7/013	6/30/14			862,291	(862,290)								
Non-Cash Assistance			790,840	7/012	6/30/13	(26,569)											
Total Enterprise Fund						(2,480,999)		12,190,929	(13,676,954)				(3,877,160)	217	2,827,180		
Total Federal Financial Awards						(1,022,602)		46,012,172	(48,762,219)		\$ 3,240		(31,690,045)	7,225,568	\$ 64	13,796,211	

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

PATERSON PUBLIC SCHOOLS
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

State Grant/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period	Program or Award Amount	Due to (Waiver) Amount	Cash Received	Budgetary Expenditures	Adjustment of Prior Year's Budgets	Unexpended Revenues	Due to Grantor	N.J.S.O.	
											Balance at June 30, 2013	Balance at June 30, 2014
NJ School Development Authority												
School Project Fund		347,154,348				\$ 6,331,993	\$ (6,253,993)				\$ 12,538	\$ 342,114,248
School Construction Grants (Direct)		15,000									483,854	414,882
PK Water Filtration, W. A.		418,084									75,397	9,559
School #21 Courtyard Remediation		15,000										14,870
M.J.E. Elevator Doors		14,880										
PK Water Filtration		15,000										
PK Water Filtration		15,000										
New Review Classroom - Conrail Station		15,000										
PK Elevator Enclosurement		123,377										
Total Capital Projects Fund						6,331,993	(6,253,993)				691,662	342,679,576
NJ Department of Education												
State Project Fund		174,604				124,135	(176,004)				51,189	174,604
National School Lunch Program (State Share)		179,693				151,092	(174,090)				51,189	174,604
Total Education Fund						151,092	(174,090)				51,189	174,604
Total State Financial Assistance						6,483,085	(6,428,084)				122,851	342,852,180
Less: On-School Assistance Not Included in Single Audit and Major Program Determination												
TPAS												
TPAS - Supplemental Medical Contributions												
SEA School Construction Grants												
Total State Financial Assistance Subject to Single Audit and Major Program Determination Calculation						6,483,085	(6,428,084)				122,851	342,852,180

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools (the Board or District). The District is defined in Note 1(A) to the District's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service enterprise fund, which is presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the District's financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2.. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is an increase of \$3,087,711 for the general fund and \$482,337 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the District's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,400,000	\$ 439,199,479	\$ 440,599,479
Special Revenue Fund	34,128,267	44,221,472	78,349,739
Capital Projects Fund		6,622,095	6,622,095
Debt Service Fund		796,175	796,175
Food Service Fund	13,476,954	176,024	13,652,978
	<u> </u>	<u> </u>	<u> </u>
Total Financial Assistance	<u>\$ 49,005,221</u>	<u>\$ 491,015,245</u>	<u>\$ 540,020,466</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$13,239,157 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2014. The amount reported as TPAF Pension System Contributions in the amount of \$7,867,867 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$12,900,343 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2014. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$6,253,993 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2014.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$5,287,104
Title III, Part A: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	<u>588,444</u>
Total	<u>\$5,875,548</u>

PATERSON PUBLIC SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Part I - Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified? yes X no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? X yes none reported

Noncompliance material to the basic financial statements noted? yes X no

Federal Awards Section

Internal Control over compliance:

1) Material weakness(es) identified? yes X no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? yes X none reported

Type of auditor's report on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))? X yes none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Part B Preschool</u>
<u>84.010A</u>	<u>Title I - Part A</u>
<u>84.367A</u>	<u>Title II - Part A</u>
<u>84.365</u>	<u>Title III - Part A</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.553</u>	<u>School Breakfast Program</u>
<u>10.559</u>	<u>Summer Food Program</u>
<u>84.002</u>	<u>Adult Education - Basic Skills</u>
<u>84.377A</u>	<u>School Improvement Grants</u>
Dollar threshold used to determine Type A Programs	<u>\$ 1,462,867</u>
Auditee qualified as low-risk auditee?	<u> </u> yes <u> X </u> no

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2014-001:

Our audit of indicated certain outstanding purchase order balances reported as either Accounts Payable or Reserved for Encumbrances that were not liquidated subsequent to year end and appear to be overstated.

Criteria or specific requirement:

Generally Accepted Accounting Principles and Encumbrance Accounting

Condition:

Outstanding purchase orders at year end are not properly reviewed to determine their appropriateness.

Questioned Costs:

None.

Context:

The following purchase order balances were not subsequently liquidated and do not appear to be obligations of the district:

General Fund	
Accounts Payable	\$101,028
Reserved for Encumbrances	\$537,595
Special Revenue Fund	
Accounts Payable	\$582,464

The District reported \$826,652 of Reserved for Encumbrances pertaining to federal grant programs which ended on June 30, 2014. An audit adjustment was made to cancel these outstanding purchase orders.

Effect:

Reserved for Encumbrances and Accounts Payable may not be accurately reported in the District's year end financial records.

Cause:

Unknown.

Recommendation:

Outstanding purchase orders be reviewed at year end to determine appropriateness and any overstated balances be cancelled accordingly.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

CURRENT YEAR FEDERAL AWARDS

Finding 2014-002:

Our audit indicated that the allocation of employee salaries to Federal grant programs were not presented by Board action and included in the minutes.

Information on the Federal Program:

NCLB – Title I	84.010A
NCLB – Title II	84.367A
NCLB – Title III	84.365
IDEA Part B Basic	84.027
Adult Education – Basic Skills	84.002

Criteria or specific requirement:

U.S. OMB Circular A-133; Federal Grant Compliance Supplement

Condition:

The District allocated and charged salaries to federal grant programs. The minutes did not reflect the approval of the allocation of these 2013-14 salaries to the respective grant program.

Questioned Costs:

Not Applicable

Context:

The District charged the following salaries to federal grant programs as follows:

NCLB Title I	\$5,363,647
NCLB Title II	\$1,213,450
NCLB Title III	\$ 432,961
IDEA Part B Basic	\$ 473,441
Adult Education – Basic Skills	\$ 867,886

Effect:

The District is not in compliance with Federal grant program requirements related to Allowable Costs / Cost Principles – Documentation of Employee Time and Effort

Cause:

Unknown.

Recommendation:

The allocation of employee salaries charged to federal grant programs be specifically presented by Board action and included in the official minutes on an annual basis.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

CURRENT YEAR STATE AWARDS

Finding 2014-003

Our audit indicated that the number of students reported on the Application for State School Aid (ASSA) as attending Private Schools for the Disabled were not able to be supported by sufficient documentation.

State program information:

Equalization Aid	14-495-034-5120-078
Security Aid	14-495-034-5120-084
Special Education Aid	14-495-034-5120-089

Criteria or specific requirement:

State Aid/Grant Compliance Supplement

Condition:

Student counts as reported on the ASSA as attending Private Schools for the Disabled were not supported by sufficient documentation. Several versions of workpapers were maintained but did not agree with amounts reported on the ASSA.

Questioned Costs:

None.

Context:

The District reported 236 students on the ASSA as attending Private Schools for the Disabled. District workpapers reflected 147 students.

Effect:

The District is not in compliance with State Aid grant compliance requirements.

Recommendation:

Internal controls over the preparation of the ASSA be reviewed and enhanced to ensure that workpapers are maintained to support the number of students reported as attending Private Schools for the Disabled.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

CURRENT YEAR STATE AWARDS

Finding 2014-004:

Our audit of the District's DRTRS application indicated that transportation was provided to certain special education students who did not meet the remote mileage requirement and whose Individualized Education Program (IEP) did not reflect transportation as a requirement.

Information on the State Program:

Transportation Aid 14-495-034-5120-014

Criteria or specific requirement:

State of New Jersey State Aid/ Grant Compliance Supplement

Condition:

The District's DRTRS application reported special education students as receiving transportation who did not meet the remote mileage requirement or whose IEP did not reflect a transportation requirement.

Questioned Costs:

None.

Context:

The District reported twenty-three (23) special education students on the DRTRS who did not meet the remote mileage requirements or whose IEP did not reflect transportation as a requirement.

Effect:

The District is not in compliance with state aid/grant program requirements related to eligibility.

Cause:

Unknown.

Recommendation:

Only those special education students who meet the remote mileage requirement or whose IEP reflects transportation as a requirement be reported on the DRTRS.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

**PATERSON PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

Finding 2013-001:

Condition

Student counts as reported on the District workpapers and class registers were not in agreements with amounts reported on the Application for State School Aid (ASSA). We noted certain schools' grades reported on the workpapers were not reported on the ASSA.

Current Status

Corrective action has been taken.