
PATERSON PUBLIC SCHOOLS



Preparing All Children for College and Career

Comprehensive Annual Financial Report

For the Fiscal Year Ending June 30, 2016

**Paterson Public Schools
90 Delaware Avenue
Paterson, NJ 07503**

COMPREHENSIVE ANNUAL

FINANCIAL REPORT

of the

Paterson Public Schools

Paterson, New Jersey

For The Fiscal Year Ended June 30, 2016

Prepared by

**Paterson Public Schools
Business Office**

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INTRODUCTORY SECTION

PATERSON PUBLIC SCHOOLS



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

Daisy Ayala, MBA
School Business Administrator

November 22, 2016

Board President Dr. 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, 2016, 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 2015-16 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 2015-16 school year, its twenty five (25th) year of state control.

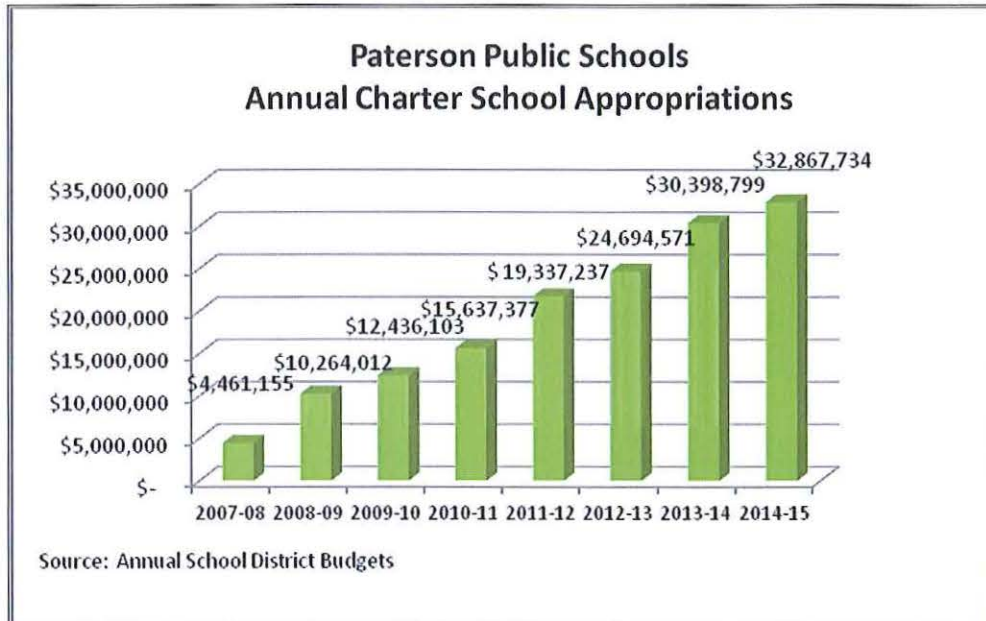
This "State Operated" status permits full supervision of the District by a State District Superintendent of Schools appointed by the State Board of Education, upon the recommendation of the Commissioner of Education. The State District Superintendent has broad authority for the operation of the Paterson 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).

Resident Enrollment

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

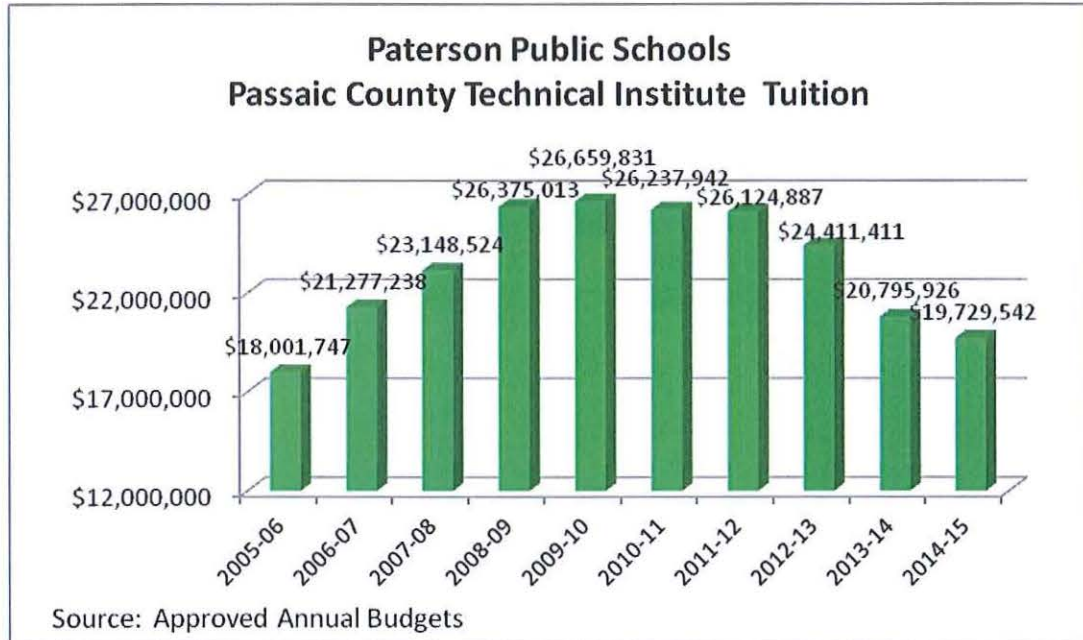
1. The public schools of the District, excluding evening schools,
2. Another school district, other than a county vocational school district in the same county on a full-time basis, or a State college demonstration school or private school to which the district of residence pays tuition, or
3. A State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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2015-16 are \$33,836,225 for 2,375 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
2015-16	2,375

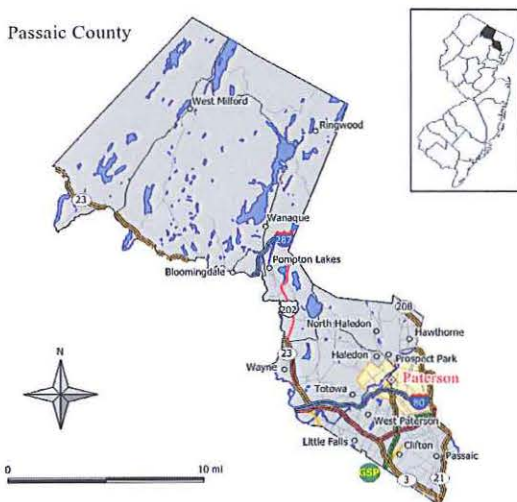
The District has appropriated \$19,722,871 in its 2015-16 budget to educate 1,669 students at the Passaic County Technical Institute (PCTI). The appropriations for PCTI tuition has decreased since the 2009-10 school year.



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	1,704	62	1,766
2015-16	1,622	47	1,669

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 2015-16 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

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

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

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

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

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

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

Strategic Plan—District Priorities:

Priority I: Effective Academic Programs

Priority II: Creating and Maintaining Healthy School Cultures

Priority III: Family and Community Engagement

Priority IV: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2015-16

In the 2015-16 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a “leader in educating New Jersey's urban youth.”

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

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

SCHOLASTIC IMPROVEMENT

The initiatives of the District resulted in positive student gains on New Jersey's standardized tests: NJASK Science which is administered to students in grades 4 and 8. The results are from the 2016 State assessment are reflected below in comparison with results from the 2015 State assessments.

NJASK 2015-2016 Science Sub-Group							
	2015			2016			
Total	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
4	1,924	1,492	77.5%	2,020	1,472	72.9%	-4.6%
8	2,005	958	47.7%	1,912	845	44.2%	-3.5%
General Education	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
4	1474	1,247	84.6%	1,536	1,241	80.8%	-3.8%
8	1429	859	60.1%	1,338	764	57.1%	-3.0%
Special Education	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
4	234	132	56.4%	229	121	52.8%	-3.6%
8	317	47	14.8%	283	41	14.5%	-0.3%
Limited English Proficient	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
4	459	295	64.3%	542	329	60.7%	-3.6%
8	346	81	23.4%	412	85	20.7%	-2.7%

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 six years:

Paterson Public Schools Graduation/Dropout Rate*									
Graduation Year	Total Students**	Graduated		Dropouts		Transfers		Other	
		#	%	#	%	#	%	#	%
2009	2112	964	45.60	435	20.60	470	22.25	243	11.50
2010	1960	987	50.36	350	17.86	400	20.41	223	11.38
2011	1444	881	64.0%	85	5.9%	124	8.6%	354	24.5%
2012	1467	974	66.4%	141	9.6%	95	6.5%	257	17.5%
2013	1538	1109	72.1%	166	10.8%	98	6.4%	165	10.7%
2014	1542	1149	74.2%	164	10.6%	87	5.6%	142	9.2%
2015	1596	1249	78.2%	162	10.2%	94	5.9%	91	5.7%
2016	1615	1270	78.6%	220	13.6%	62	3.8%	63	3.9%

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' 2015-16 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Brighter Futures: The Strategic Plan for Paterson Public Schools 2014-19*. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2015-16 Budget Statement*.

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reserved fund balance at June 30, 2016.

During the 2015-16 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 2015-16 the District has been working diligently to continue the audit progress, concentrating specifically on reducing and eliminating the occurrence of repeat audit findings and on maintaining general compliance with sound fiscal practices.

ACCOUNTING SYSTEM AND REPORTS

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

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

DEBT ADMINISTRATION

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

INDEPENDENT AUDIT

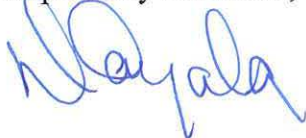
State Statutes require an annual audit by Independent Certified Public Accountants or Registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2015-16 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

SECTION 4: ACKNOWLEDGEMENTS

A note of appreciation is extended to 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.

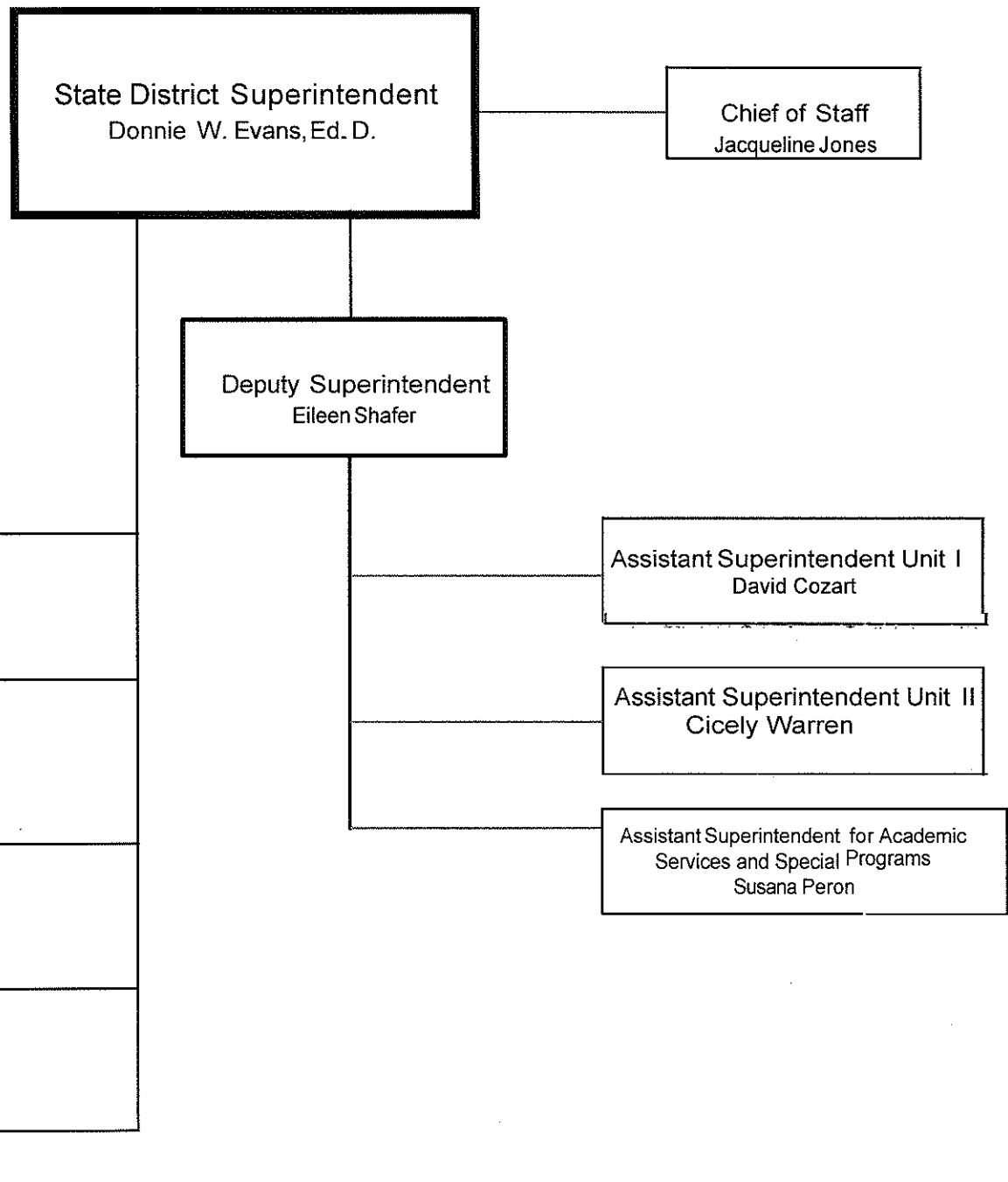
A special note of appreciation is extended to the Office of Business Services and to all of the business operations staff members for their untiring efforts to improve processes, procedures and audit outcomes. Their contributions in support of the students and staff of the Paterson School District are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

Respectfully submitted,



Ms. Daisy Ayala, MBA
School Business Administrator

ORGANIZATION CHART
JUNE 2016



XX

PATERSON PUBLIC SCHOOLS

JUNE 30, 2016

BOARD MEMBERS

TERM EXPIRES

Mr. Christopher Irving, President	January 2017
Ms. Chrystal Cleaves, Vice President	January 2018
Dr. Jonathan Hodges	January 2018
Mr. Kenneth Simmons	January 2017
Mr. Errol S. Kerr	January 2017
Ms. Nakima Redmon	January 2019
Dr. Lilisa Mimms	January 2018
Mr. Flavio Rivera	January 2017
Ms. Oshin Castillo	January 2019

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2016

Dr. Donnie W. Evans

State District Superintendent

Superintendent's Cabinet

Ms. Eileen Shafer

Deputy Superintendent

Mrs. Jacqueline Jones

Chief of Staff

Ms. Daisy Ayala

School Business Administrator

Ms. Terry Corallo

Executive Director of Information Services

Mr. David Cozart

Assistant Superintendent (Unit I)

Ms. Cicely Warren

Assistant Superintendent (Unit II)

Ms. Adriane Esquilin

Chief Human Resource Officer

Dr. Laurie Newell

Chief Reform and Innovations Officer

Mr. Jeron Campbell

Chief Data and Accountability Officer

Ms. Susana Peron

Assistant Superintendent for Academic Services and
Special Programs

Ms. Lisa Pollack, Esq.

General Counsel

PATERSON PUBLIC SCHOOLS

Consultants and Advisors ***JUNE 30, 2016***

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
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, 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
MARK SACO, CPA
SHERYL M. NICOLosi, CPA
ROBERT AMPONSAH, CPA

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, 2016 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 above 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, 2016, 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, budgetary comparison information and pension 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, 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 22, 2016 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 22, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

PATERSON PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2016

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, 2016. We encourage readers to consider the information presented here in conjunction with the transmittal letter at the front of this report and the District's financial statements and notes to the financial statements, which immediately follows this section.

Financial Highlights

Key financial highlights for the 2015-2016 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 \$199,114,333 (net position).
- Net position increased \$5,497,880, or 3% from 2015.
- Overall general revenues of \$420,689,825 accounted for 60 percent of all revenues and overall program revenues of \$275,077,272 accounted for 40 percent of total revenues of \$695,767,097.
- The School District had \$690,269,217 in overall expenses of which \$275,077,272 were offset by program specific charges for services, grants or contributions. General revenues of \$420,689,825 helped offset these expenses.
- The School District had \$672,076,249 in expenses for governmental activities; only \$256,302,577 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$420,689,825 were adequate to provide for these programs.
- At June 30, 2016, the District's governmental funds reported a combined fund deficit of \$10,332,294, a decrease of \$11,665,238 when compared to the previous year ending fund balance of \$1,332,944 at June 30, 2015.
- The General Fund unassigned fund deficit at June 30, 2016 was \$34,123,708, a decrease in the deficit of \$1,146,671 when compared with the ending fund deficit of \$35,270,379 at June 30, 2015.
- The General Fund unassigned budgetary fund balance at June 30, 2016 was \$8,200,744, which represents an increase of \$1,233,937 when compared to the ending unassigned budgetary fund balance of \$6,966,807 at June 30, 2015.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

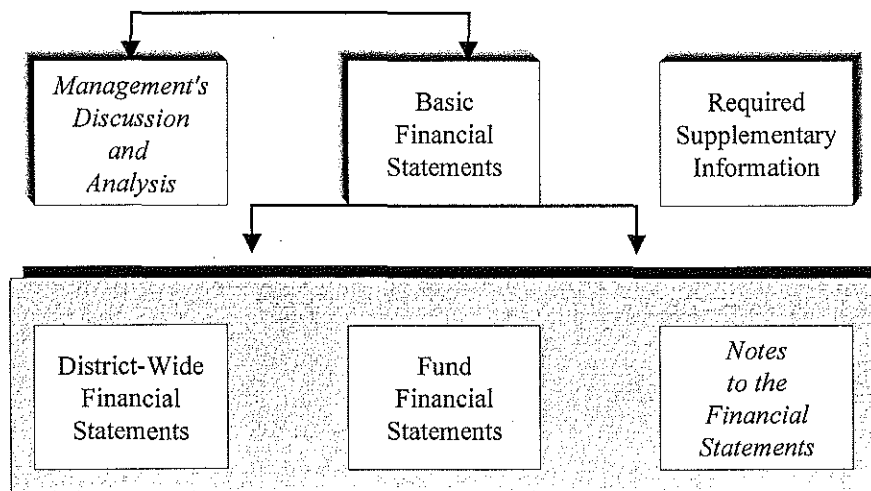
FISCAL YEAR ENDED JUNE 30, 2016

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, 2016

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 payroll agency and student activity funds.
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet, Statement of Revenues Expenditures and Changes in Fund Balances	Statement of Net Position, Statement of 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, 2016

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, 2016

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. Information regarding the District's employee retirement systems and pension plans has also been provided 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 \$199,114,333 on June 30, 2016 and \$193,616,453 on June 30, 2015.

Net Position
as of June 30, 2016 and 2015

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets						
Current and Other Assets	\$ 31,123,213	\$ 44,041,903	\$ 4,251,295	\$ 2,767,443	\$ 35,374,508	\$ 46,809,346
Capital Assets	<u>354,533,835</u>	<u>332,118,604</u>	<u>427,366</u>	<u>381,962</u>	<u>354,961,201</u>	<u>332,500,566</u>
Total Assets	<u>385,657,048</u>	<u>376,160,507</u>	<u>4,678,661</u>	<u>3,149,405</u>	<u>390,335,709</u>	<u>379,309,912</u>
Deferred Outflows of Resources	<u>26,638,920</u>	<u>5,943,076</u>	<u>-</u>	<u>-</u>	<u>26,638,920</u>	<u>5,943,076</u>
Total Assets and Deferred Outflows of Resources	<u>412,295,968</u>	<u>382,103,583</u>	<u>4,678,661</u>	<u>3,149,405</u>	<u>416,974,629</u>	<u>385,252,988</u>
Liabilities						
Long-Term Liabilities	172,630,311	140,950,515			172,630,311	140,950,515
Other Liabilities	<u>41,487,674</u>	<u>42,748,359</u>	<u>1,147,734</u>	<u>196,331</u>	<u>42,635,408</u>	<u>42,944,690</u>
Total Liabilities	<u>214,117,985</u>	<u>183,698,874</u>	<u>1,147,734</u>	<u>196,331</u>	<u>215,265,719</u>	<u>183,895,205</u>
Deferred Inflows of Resources	<u>2,592,305</u>	<u>7,735,184</u>	<u>2,272</u>	<u>6,146</u>	<u>2,594,577</u>	<u>7,741,330</u>
Total Liabilities and Deferred Inflows of Resources	<u>216,710,290</u>	<u>191,434,058</u>	<u>1,150,006</u>	<u>202,477</u>	<u>217,860,296</u>	<u>191,636,535</u>
Net Position						
Net Investment in Capital Assets	349,862,450	326,411,852	427,366	381,962	350,289,816	326,793,814
Restricted	5,997,356	8,000,001			5,997,356	8,000,001
Unrestricted	<u>(160,274,128)</u>	<u>(143,742,328)</u>	<u>3,101,289</u>	<u>2,564,966</u>	<u>(157,172,839)</u>	<u>(141,177,362)</u>
Total Net Position	<u>\$ 195,585,678</u>	<u>\$ 190,669,525</u>	<u>\$ 3,528,655</u>	<u>\$ 2,946,928</u>	<u>\$ 199,114,333</u>	<u>\$ 193,616,453</u>

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

By far the largest portion of the District's net pension 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, 2016 and 2015, an increase of \$5,497,880 and \$25,412,986, respectively.

Change in Net Position
For the Fiscal Years Ended June 30, 2016 and 2015

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues						
Program Revenues						
Charges for Services	\$ 775,102	\$ 845,262	\$ 29,724	\$ 102,607	\$ 804,826	\$ 947,869
Operating Grants and Contributions	219,569,711	192,269,314	18,697,771	16,526,023	238,267,482	208,795,337
Capital Grants and Contribution	35,957,764	65,717,098	47,200		36,004,964	65,717,098
General Revenues						
Property Taxes	39,460,146	39,461,155			39,460,146	39,461,155
State and Federal Formula Aid	376,598,750	376,972,136			376,598,750	376,972,136
Other	4,630,929	3,815,327	-	-	4,630,929	3,815,327
Total Revenues	<u>676,992,402</u>	<u>679,080,292</u>	<u>18,774,695</u>	<u>16,628,630</u>	<u>695,767,097</u>	<u>695,708,922</u>
Expenses						
Instruction	425,388,123	415,370,194			425,388,123	415,370,194
Support Services						
Student and Instruction Related Services	102,661,749	105,598,719			102,661,749	105,598,719
General Administrative Services	10,418,828	8,585,462			10,418,828	8,585,462
School Administrative Services	31,102,033	26,740,209			31,102,033	26,740,209
Central and Other Support Services	13,432,838	14,513,187			13,432,838	14,513,187
Plant Operation and Maintenance	63,915,194	64,495,295			63,915,194	64,495,295
Pupil Transportation	24,900,384	18,367,644			24,900,384	18,367,644
Food Service			18,192,968	16,326,907	18,192,968	16,326,907
Interest on Long Term Debt	257,100	298,319	-	-	257,100	298,319
Total Expenses	<u>672,076,249</u>	<u>653,969,029</u>	<u>18,192,968</u>	<u>16,326,907</u>	<u>690,269,217</u>	<u>670,295,936</u>
Changes in Net Position	4,916,153	25,111,263	581,727	301,723	5,497,880	25,412,986
Net Position, Beginning of Year	<u>190,669,525</u>	<u>165,558,262</u>	<u>2,946,928</u>	<u>2,645,205</u>	<u>193,616,453</u>	<u>168,203,467</u>
Net Position, End of Year	<u>\$ 195,585,678</u>	<u>\$ 190,669,525</u>	<u>\$ 3,528,655</u>	<u>\$ 2,946,928</u>	<u>\$ 199,114,333</u>	<u>\$ 193,616,453</u>

PATERSON PUBLIC SCHOOLS

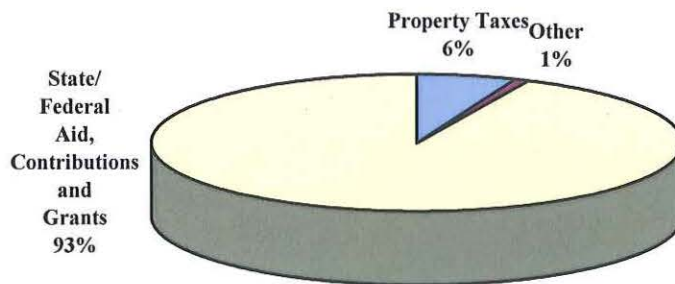
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2016

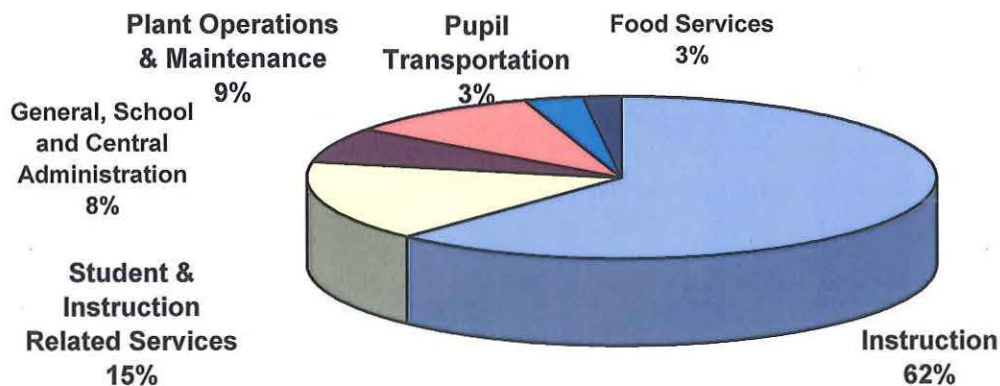
Changes in net position. The District's total revenues were \$695,767,097 and \$695,708,922 for the fiscal years ended June 30, 2016 and 2015, respectively. Property taxes in excess of \$39 million accounted for 6% and 6% of the total revenues for the years ended June 30, 2016 and 2015, respectively. State and Federal formula aid accounted for 54% and 54%, while operating grants and contributions were 34% and 30% of total revenues for the years ended June 30, 2016 and 2015, 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 \$690,269,217 and \$670,295,936 for the years ended June 30, 2016 and 2015, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 62% and 62% of total expenses in fiscal years 2016 and 2015, respectively. The purely administrative activities of the District accounted for only 8% and 7% of total costs for the fiscal years ended June 30, 2016 and 2015, respectively.

**Sources of Revenues
For Fiscal Year 2016**



**Sources of Expenses
For Fiscal Year 2016**



PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2016

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 \$4,916,153 and \$25,111,263 for the fiscal years ended June 30, 2016 and 2015, respectively.
- The total revenue earned from all governmental activities was \$676,992,402 and \$679,080,292 for the fiscal years ended June 30, 2016 and 2015, respectively.
- The cost of all governmental activities was \$672,076,249 and \$653,969,029 for the years ended June 30, 2016 and 2015.
- After applying program revenues, derived from operating grants and contributions of \$219,569,711 and \$192,269,314, capital grants and contribution of \$35,957,764 and \$65,717,098, and charges for services of \$775,102 and \$845,262 for the years ended June 30, 2016 and 2015, respectively; the net cost of services of the District were \$415,773,672 and \$395,137,355 for the fiscal years ended June 30, 2016 and 2015.
- The amount that taxpayers paid for these activities through property taxes was only \$39,460,146 and \$39,461,155 for fiscal years 2016 and 2015, respectively. Unrestricted State and Federal aid provided \$376,598,750 and \$376,972,136 in fiscal years 2016 and 2015 to fund the District programs.

**Total and Net Cost of Governmental Activities
For the Fiscal Years Ended June 30, 2016 and 2015**

Function/Program:	Total Cost of Services		Net Cost (Income) of Services	
	2016	2015	2016	2015
Instruction	\$ 425,388,123	\$ 415,370,194	\$ 266,566,906	\$ 276,914,533
Support Services				
Student and Instruction Related Services	102,661,749	105,598,719	64,847,250	72,364,126
General Administrative Services	10,418,828	8,585,462	9,598,474	7,461,674
School Administrative Services	31,102,033	26,740,209	23,010,785	20,982,711
Central and Other Support Services	13,432,838	14,513,187	13,409,391	14,496,672
Plant Operations and Maintenance	63,915,194	64,495,295	16,560,633	(12,336,928)
Pupil Transportation	24,900,384	18,367,644	21,654,545	15,113,734
Interest on Long Term Debt	257,100	298,319	125,688	140,833
Total	\$ 672,076,249	\$ 653,969,029	\$ 415,773,672	\$ 395,137,355

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2016

Business-Type Activities

The cost of Business-Type activities for the fiscal year ended June 30, 2016 and 2015 was \$18,192,968 and \$16,326,907, respectively. These expenses relate to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2016 and 2015 by operating and capital grants of \$18,744,971 (100%) and \$16,526,023 (99%) and charges for services of \$29,724 and \$102,607 (1%), 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 deficit of \$10,332,294 for the year ended June 30, 2016 compared to a fund balance of \$1,332,944 for the year ended June 30, 2015, a decrease of \$11,665,238 for the current year. This decrease is predominately the result of the District financing current year operating expenditures with available prior year fund balances of the General Fund.

Revenues for the District's governmental funds were \$620,256,647 and \$635,603,273, while total expenditures were \$631,921,885 and \$666,567,998 for the fiscal years ended June 30, 2016 and 2015, 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	Percent
	June 30,			
	<u>2016</u>	<u>2015</u>	<u>Increase</u>	<u>Change</u>
			<u>(Decrease)</u>	
Local Sources:				
Property Taxes	\$ 38,955,956	\$ 38,955,956	\$ -	0%
Interest Earnings	135,267	168,921	\$ (33,654)	-20%
Other	5,270,764	4,491,668	779,096	17%
State Sources	448,488,375	443,168,002	5,320,373	1%
Federal Sources	<u>1,825,996</u>	<u>1,074,686</u>	<u>751,310</u>	70%
Total Revenues	<u>\$ 494,676,358</u>	<u>\$ 487,859,233</u>	<u>\$ 6,817,125</u>	1%

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2016

GENERAL FUND (Continued)

Total General Fund revenues increased by \$6,817,125 or 1% from the previous year. Local property taxes remained unchanged from the previous year. Overall state and federal aid increased \$6,071,683 or 1%.

The following schedule presents a comparison of General Fund expenditures:

	<u>Fiscal Year Ended</u> <u>June 30,</u>		<u>Amount of</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
	<u>2016</u>	<u>2015</u>		
Instruction	\$ 321,648,101	\$ 322,892,356	\$ (1,244,255)	0%
Support Services	194,022,579	195,761,701	(1,739,122)	-1%
Capital Outlay	<u>1,574,856</u>	<u>4,086,398</u>	<u>(2,511,542)</u>	-61%
Total General Fund Expenditures	<u>\$ 517,245,536</u>	<u>\$ 522,740,455</u>	<u>\$ (5,494,919)</u>	-1%

The general fund expenditures decreased by \$5,494,919 or 1% from 2015.

In fiscal year 2016, General Fund expenditures exceeded revenues by \$22,569,178. In addition, certain Federal Grants funded the individual school based budgets. This transfer of approximately \$13.2 million assisted in offsetting certain expenditures. The total general fund balance decreased by \$11,665,237 to a fund deficit of \$10,332,294. After deducting restricted and assigned fund balances, the unassigned fund deficit at June 30, 2016 was \$34,123,708 a decrease in the deficit of \$1,146,671 when compared with the ending unassigned fund deficit of \$35,270,379 at June 30, 2015. Restricted fund balances (capital reserve, emergency reserve and reserved excess surplus) decreased \$4,170,938 from the previous year to a balance of \$6,997,356 at June 30, 2016. Assigned fund balances (encumbrances and amount designated for subsequent year's budget) decreased \$8,640,970 from the previous year to a balance of \$16,794,058 at June 30, 2016.

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 miscellaneous revenue. Budget amendments were made to adjust budgets for specially funded appropriations and changes in State aid.

General Fund budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources decreasing budgetary fund balance \$11,577,971 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance increased \$1,233,937 from \$6,966,807 at June 30, 2015 to \$8,200,744 at June 30, 2016.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2016

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 \$88,387,454 for the fiscal year ended June 30, 2016. State sources accounted for \$53,656,375 or 61% of the total. Federal sources accounted for \$34,388,694 or 39% of the total. The remaining \$342,385 was received from local contributions and donations.

Revenues from State sources increased \$7,707,145 or 17% while federal sources decreased \$514,833 or 1%. Private and local sources increased by \$125,649.

Expenditures of the Special Revenue Fund totaled \$77,483,513 for the fiscal year ended June 30, 2016. Expenditures for instruction (73%) and student and instruction related support services (27%) were \$77,368,083 or approximately 100% of the total for the fiscal year ended June 30, 2016. Expenditures increased \$330,518 or less than 1% from the prior year.

During the year, the Special Revenue Fund transferred \$13,219,126 to the General Fund to finance expenditures under the School Based Budget model. In addition, the General Fund transferred \$2,315,185 to the Special Revenue Fund to finance expenditures related to the District's preschool education program.

At June 30, 2016 the Special Revenue Fund reported unearned revenue of \$9,254,724. This amount represents funds that were received during the 2015/16 school year but were not expended as of June 30, 2016. 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. Virtually all 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, 2016, the amount recorded as on-behalf was \$35,884,733.

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, 2016

CAPITAL ASSETS

At June 30, 2016, the District had invested in excess of \$354 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 as well as construction costs 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, 2016 and 2015

	<u>Governmental</u>		<u>Business- Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Construction in Progress	104,142,347	68,960,982			104,142,347	68,960,982
Buildings and Improvements	426,611,394	425,447,579	\$ 1,352,656	\$ 1,352,656	427,964,050	426,800,235
Machinery and Equipment	24,470,982	23,283,542	2,771,076	2,623,554	27,242,058	25,907,096
Less: Accumulated Depreciation	<u>(209,697,275)</u>	<u>(194,579,886)</u>	<u>(3,696,366)</u>	<u>(3,594,248)</u>	<u>(213,393,641)</u>	<u>(198,174,134)</u>
Total	<u>\$ 354,533,835</u>	<u>\$ 332,118,604</u>	<u>\$ 427,366</u>	<u>\$ 381,962</u>	<u>\$ 354,961,201</u>	<u>\$ 332,500,566</u>

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), was established to provide and fund all major construction and improvement projects for the District. 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, 2016

Long-Term Liabilities

At year-end, the District has \$172,630,311 in long-term liabilities; the District had \$4,815,425 in outstanding certificates of participation (COPS) under a lease-purchase agreement, net of unamortized discount, \$161,232,270 in net pension liability, \$4,589,958 in employee compensated absences payable and \$1,992,658 in a judgement for a recovery of prior year state aid. 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, 2016 and 2015

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 4,815,425	\$ 5,897,331	-18%
Net Pension Liability	161,232,270	129,796,791	24%
Compensated Absences Payable	4,589,958	5,256,393	-13%
Judgement - State Aid Recovery	<u>1,992,658</u>	<u>-</u>	100%
Total	<u>\$ 172,630,311</u>	<u>\$ 140,950,515</u>	22%

FACTORS BEARING ON THE DISTRICT'S FUTURE

While many factors influence the District's future student enrollment, the availability of state aid, availability of fund balances, 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 2016-17 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 2016-2017. Budgeted expenditures in the General Fund decreased 2% to \$468,757,944 for fiscal year 2016-2017. Budgeted expenditures in the Special Revenue Fund decreased 2% to \$88,110,773 for fiscal year 2016-2017.

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, 2016**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 11,085,112	\$ 1,454,571	\$ 12,539,683
Receivables, net			
Receivables from Other Governments	6,568,871	3,433,577	10,002,448
Other	12,407,947		12,407,947
Internal Balances	1,061,283	(1,061,283)	
Inventory		424,430	424,430
Capital Assets, Not Being Depreciated	113,148,734		113,148,734
Capital Assets, Being Depreciated, Net	241,385,101	427,366	241,812,467
Total Assets	385,657,048	4,678,661	390,335,709
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	26,494,880		26,494,880
Deferred Amount on Refunding of Debt	144,040	-	144,040
Total Deferred Outflows of Resources	26,638,920	-	26,638,920
Total Assets and Deferred Outflows of Resources	412,295,968	4,678,661	416,974,629
LIABILITIES			
Accounts Payable and Other Current Liabilities	31,761,137	1,147,734	32,908,871
Payable to Other Governments	199,630		199,630
Unearned Revenue	9,494,740		9,494,740
Accrued Interest Payable	32,167		32,167
Noncurrent Liabilities			
Due Within One Year	1,585,000		1,585,000
Due Beyond One Year	171,045,311	-	171,045,311
Total Liabilities	214,117,985	1,147,734	215,265,719
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	2,592,305		2,592,305
Deferred Commodities Revenue	-	2,272	2,272
Total Deferred Inflows of Resources	2,592,305	2,272	2,594,577
Total Liabilities Deferred Inflows of Resources	216,710,290	1,150,006	217,860,296
NET POSITION			
Net Investment in Capital Assets	349,862,450	427,366	350,289,816
Restricted for:			
Capital Projects	5,997,356		5,997,356
Unrestricted	(160,274,128)	3,101,289	(157,172,839)
Total Net Position	\$ 195,585,678	\$ 3,528,655	\$ 199,114,333

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, 2016

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	\$ 297,801,334	\$ 775,102	\$ 107,637,225	\$ 64,628	\$ (189,324,379)		\$ (189,324,379)
Special Education	96,445,501		46,478,933		(49,966,568)		(49,966,568)
Other Instruction	26,623,522		3,865,329		(22,758,193)		(22,758,193)
School Sponsored Activities and Athletics	2,357,825				(2,357,825)		(2,357,825)
Community Services	2,159,941				(2,159,941)		(2,159,941)
Support Services							
Student and Instruction Related Svcs.	102,661,749		37,814,499		(64,847,250)		(64,847,250)
General Administrative Services	10,418,828		820,354		(9,598,474)		(9,598,474)
School Administrative Services	31,102,033		8,091,248		(23,010,785)		(23,010,785)
Central and Other Support Services	13,432,838		23,447		(13,409,391)		(13,409,391)
Plant Operations and Maintenance	63,915,194		11,461,425	35,893,136	(16,560,633)		(16,560,633)
Pupil Transportation	24,900,384		3,245,839		(21,654,545)		(21,654,545)
Interest on Long-Term Debt	257,100		131,412		(125,688)		(125,688)
Total Governmental Activities	<u>672,076,249</u>	<u>775,102</u>	<u>219,569,711</u>	<u>35,957,764</u>	<u>(415,773,672)</u>	<u>-</u>	<u>(415,773,672)</u>
Business-Type Activities							
Food Service	18,192,968	29,724	18,697,771	47,200		\$ 581,727	581,727
Total Business-Type Activities	<u>18,192,968</u>	<u>29,724</u>	<u>18,697,771</u>	<u>47,200</u>	<u>-</u>	<u>581,727</u>	<u>581,727</u>
Total Primary Government	<u>\$690,269,217</u>	<u>\$ 804,826</u>	<u>\$ 238,267,482</u>	<u>\$ 36,004,964</u>	<u>(415,773,672)</u>	<u>581,727</u>	<u>(415,191,945)</u>

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**PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	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	504,190		504,190
State Aid - Unrestricted	369,615,527		369,615,527
Federal Grants for School Based Budgets	6,319,126		6,319,126
State Aid for Debt Service Principal	664,097		664,097
Investment Earnings	135,267		135,267
Miscellaneous Income	4,495,662		4,495,662
Total General Revenues	420,689,825	-	420,689,825
 Change in Net Position	 4,916,153	 \$ 581,727	 5,497,880
Net Position, Beginning of Year	190,669,525	2,946,928	193,616,453
Net Position, End of Year	<u>\$ 195,585,678</u>	<u>\$ 3,528,655</u>	<u>\$ 199,114,333</u>

FUND FINANCIAL STATEMENTS

**PATERSON PUBLIC SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 821,509	\$ 10,263,603			\$ 11,085,112
Receivables, Net					
Receivables From Other Governments	2,223,096	3,678,892	\$ 666,883		6,568,871
Accounts	12,366,893	1,749			12,368,642
Due From Other Funds	1,469,100	-	-	-	1,469,100
Total Assets	<u>\$ 16,880,598</u>	<u>\$ 13,944,244</u>	<u>\$ 666,883</u>	<u>\$ -</u>	<u>\$ 31,491,725</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 19,405,684	\$ 3,646,768	\$ 65,813		\$ 23,118,265
Accrued Salaries and Wages	1,216,356	312,060			1,528,416
Due to Other Funds		7,458	361,054		368,512
Payable to State Government		199,630			199,630
Claims and Judgments Payable	3,631,307				3,631,307
Accrued Liability for Insurance Claims	216,733				216,733
Compensated Absences Payable	2,742,812				2,742,812
Other Liabilities		523,604			523,604
Unearned Revenue	-	9,254,724	240,016		9,494,740
Total Liabilities	<u>27,212,892</u>	<u>13,944,244</u>	<u>666,883</u>	<u>-</u>	<u>41,824,019</u>
Fund Balances (Deficits)					
Restricted					
Capital Reserve	3,797,356				3,797,356
Capital Reserve-Designated for Subsequent Year's Expenditures	2,200,000				2,200,000
Emergency Reserve	1,000,000				1,000,000
Assigned					
Year End Encumbrances	387,602				387,602
Designated for Subsequent Year's Expenditures	16,406,456				16,406,456
Unassigned	<u>(34,123,708)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,123,708)</u>
Total Fund Balances	<u>(10,332,294)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,332,294)</u>
Total Liabilities and Fund Balances	<u>\$ 16,880,598</u>	<u>\$ 13,944,244</u>	<u>\$ 666,883</u>	<u>\$ -</u>	<u>\$ 31,491,725</u>

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

**PATERSON PUBLIC SCHOOLS
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2016**

Total Fund Balances (Deficits) - Governmental Funds (Exhibit B-1) **\$ (10,332,294)**

Amounts reported for *governmental activities* in the statement of net position (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 \$564,231,110 and the accumulated depreciation is \$209,697,275.

354,533,835

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.

144,040

Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years.

	\$	26,494,880
Deferred Outflows of Resources		
Deferred Inflows of Resources		<u>(2,592,305)</u>

23,902,575

The District has financed capital assets through the issuance of serial bonds and long-term lease obligations. The interest accrual at year end is:

(32,167)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of the following:

		(4,815,425)
Obligations Under Lease Purchase (COPS), Net		
Judgement - State Aid Recovery		(1,992,658)
Compensated Absences		(4,589,958)
Net Pension Liability		<u>(161,232,270)</u>

(172,630,311)

Net Position of Governmental Activities (Exhibit A-1) **\$ 195,585,678**

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, 2016

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources					
Property Tax Levy	\$ 38,955,956			\$ 504,190	\$ 39,460,146
Tuition Charges	775,102				775,102
Interest Earnings	135,267				135,267
Miscellaneous	4,495,662	\$ 342,385	\$ 2,135	-	4,840,182
Total - Local Sources	44,361,987	342,385	2,135	504,190	45,210,697
State Sources	448,488,375	53,656,375	35,891,001	795,509	538,831,260
Federal Sources	1,825,996	34,388,694	-	-	36,214,690
Total Revenues	494,676,358	88,387,454	35,893,136	1,299,699	620,256,647
EXPENDITURES					
Current					
Instruction					
Regular Instruction	215,812,112	49,836,706			265,648,818
Special Education Instruction	78,236,411	4,929,383			83,165,794
Other Instruction	23,282,577	1,511,500			24,794,077
School Sponsored Activities and Athletics	2,197,545				2,197,545
Community Services	2,119,456				2,119,456
Support Services					
Student and Instruction Related Services	69,574,229	21,090,494			90,664,723
General Administrative Services	7,529,029	15,942			7,544,971
School Administrative Services	25,951,325				25,951,325
Central and Other Support Services	12,162,817				12,162,817
Plant Operations and Maintenance	53,986,996	3,875			53,990,871
Pupil Transportation	24,818,183	30,985			24,849,168
Debt Service					
Principal				1,085,000	1,085,000
Interest and Other Charges				214,700	214,700
Capital Outlay	1,574,856	64,628	35,893,136		37,532,620
Total Expenditures	517,245,536	77,483,513	35,893,136	1,299,700	631,921,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,569,178)	10,903,941	-	(1)	(11,665,238)
OTHER FINANCING SOURCES (USES)					
Transfers In	13,219,126	2,315,185	-		15,534,311
Transfers Out	(2,315,185)	(13,219,126)	-		(15,534,311)
Total Other Financing Sources and Uses	10,903,941	(10,903,941)	-	-	-
Net Change in Fund Balances	(11,665,237)	-	-	(1)	(11,665,238)
Fund Balance, Beginning of Year	1,332,943	-	-	1	1,332,944
Fund Balance (Deficit), End of Year	\$ (10,332,294)	\$ -	\$ -	\$ -	\$ (10,332,294)

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, 2016

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (11,665,238)**

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 capital outlay exceeds depreciation in the current period.

Capital Outlays	\$ 37,532,620	
Depreciation Expense	<u>(15,117,389)</u>	
		22,415,231

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 (COPS)		1,085,000
Amortization of Original Issue Discount	(3,094)	
Amortization of Deferred Amount on Refunding	<u>(46,539)</u>	
		(49,633)

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

Decrease in Accrued Interest	7,233	
Increase in Pension Expenses	(5,550,217)	
Decrease in Compensated Absences	666,435	
State Aid Recovery	<u>(1,992,658)</u>	
		<u>(6,869,207)</u>

Change in net position of governmental activities (Exhibit A-2) **\$ 4,916,153**

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, 2016**

	Business-Type Activities - Enterprise Fund
	Food Service
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 1,454,571
Intergovernmental Accounts Receivable	3,433,577
Inventory	424,430
Total Current Assets	5,312,578
Capital Assets	
Facility Improvements	1,352,656
Machinery and Equipment	2,771,076
Less Accumulated Depreciation	(3,696,366)
Total Capital Assets	427,366
Total Assets	5,739,944
LIABILITIES	
Current Liabilities	
Accounts Payable	1,096,480
Accrued Salaries and Wages	51,254
Due to Other Funds	1,061,283
Total Current Liabilities	2,209,017
Total Liabilities	2,209,017
DEFERRED INFLOWS OF RESOURCES	
Deferred Commodities Revenue	2,272
Total Deferred Inflows of Resources	2,272
Total Liabilities and Deferred Inflows of Resources	2,211,289
NET POSITION	
Investment in Capital Assets	427,366
Unrestricted	3,101,289
Total Net Position	\$ 3,528,655

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, 2016**

	Business-Type Activities - Enterprise Fund
	Food Service
OPERATING REVENUES	
Charges for services	
Daily Sales - Non-Reimbursable Programs	\$ 18,718
Special Functions	10,718
Miscellaneous	288
	<hr/>
Total Operating Revenues	29,724
OPERATING EXPENSES	
Cost of Sales - Reimbursable Programs	9,252,775
Cost of Sales - Non-Reimbursable Programs	13,900
Salaries and Payroll Taxes	5,160,296
Employee Benefits	2,365,504
Repairs and Maintenance	406,030
Purchased Services	161,266
Other Expenses	557,579
Supplies and Materials	173,500
Depreciation	102,118
	<hr/>
Total Operating Expenses	18,192,968
	<hr/>
Operating Loss	(18,163,244)
NONOPERATING REVENUES	
State Sources	
State School Lunch Program	179,782
Equipment Assistance Grant	47,200
Federal Sources	
Fresh Fruit and Vegetable Program	179,898
School Breakfast Program	6,133,259
National School Lunch Program	10,296,603
U.S.D.A. Commodities	975,680
After School Snack Program	255,645
Summer Food Program	676,904
	<hr/>
Total Nonoperating Revenues	18,744,971
	<hr/>
Change in Net Position	581,727
	<hr/>
Net Position, Beginning of Year	2,946,928
	<hr/>
Net Position, End of Year	\$ 3,528,655
	<hr/> <hr/>

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, 2016**

	Business-Type Activities - Enterprise Funds
	Food Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Receipts from Customers	\$ 29,724
Cash Payments for Employees Salaries, Payroll Taxes and Benefits	(7,362,361)
Cash Payments to Suppliers for Goods and Services	(8,937,439)
	(16,270,076)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash Payments to Other Funds	(1,349,085)
Cash Receipts from State and Federal Subsidy	17,342,166
	15,993,081
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(147,522)
	(147,522)
Net Decrease in Cash and Cash Equivalents	(424,517)
Cash and Cash Equivalents—Beginning of Year	1,879,088
Cash and Cash Equivalents—End of Year	\$ 1,454,571
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (18,163,244)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	102,118
Non-Cash Federal Assistance - Food Distribution Program	975,680
Changes in Assets, Liabilities and Deferred Inflows of Resources:	
(Increase) Decrease in Inventories	(132,159)
Increase (Decrease) in Accounts Payable	938,222
Increase (Decrease) in Accrued Salaries and Wages	13,181
Increase (Decrease) in Deferred Commodities Revenue	(3,874)
	1,893,168
Net Cash Used For Operating Activities	\$ (16,270,076)
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 971,806

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, 2016

	<u>Unemployment Compensation Trust Fund</u>	<u>Private-Purpose Scholarship Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,541,362	\$ 45,076	\$ 4,698,519
Total Assets	<u>4,541,362</u>	<u>45,076</u>	<u>\$ 4,698,519</u>
LIABILITIES			
Intergovernmental Payable - State	215,491		
Payroll Deductions and Withholdings			\$ 3,760,510
Accrued Salaries and Wages			29,453
Summer Payment Plan Deposits			545,850
Payable To Student Groups			323,401
Due To Other Funds			<u>39,305</u>
Total Liabilities	<u>215,491</u>	<u>-</u>	<u>\$ 4,698,519</u>
NET POSITION			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 4,325,871</u>	<u>\$ 45,076</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, 2016

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Scholarship Trust Fund</u>
ADDITIONS		
Contributions		
Employees	\$ 688,174	\$ 2,317
District Contributions	<u>1,000,000</u>	<u>-</u>
Total Additions	<u>1,688,174</u>	<u>2,317</u>
DEDUCTIONS		
Unemployment Claims and Contributions	2,611,176	
Scholarship Awards		<u>3,000</u>
Total Deductions	<u>2,611,176</u>	<u>3,000</u>
Change in Net Position	(923,002)	(683)
Net Position, Beginning of Year	<u>5,248,873</u>	<u>45,759</u>
Net Position, End of Year	<u>\$ 4,325,871</u>	<u>\$ 45,076</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, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. New Accounting Standards

During fiscal year 2016, the District adopted the following GASB statements:

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB No.72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement applies to donated capital assets, donated works of art, donated historical treasures, and also to similar assets and capital assets received in a service concession arrangement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB No.76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

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

- GASB No.73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB No.74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.
- GASB No.75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB No. 77, *Tax Abatement Disclosures*, will be effective beginning with the fiscal year ending June 30, 2017. The requirements of this Statement will improve financial reporting by providing disclosure of information about the nature and magnitude of tax abatements that will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government’s future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government’s financial position and economic condition.
- GASB No. 82, *Pension Issues – An Amendment of GASB Statements No.67, No.68, and No.73*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pension*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 funds. 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.

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.

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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 service to students as well as a la carte and catering services for teachers and special events.

Additionally, the government reports the following fund type:

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

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".

Reclassifications

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 except for reimbursements for excess insurance claims which are considered to be available if collected within 120 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 Board'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.

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.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 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, 2016**

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 future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The district has two items which arise only under the accrual basis of accounting that qualify for reporting in this category. One item 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. Deferred amounts on debt refunding result from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

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 district has two types of items, which arise only under the accrual basis of accounting that qualify for reporting in this category. One item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years. The other item that qualifies for reporting in this category is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements 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. *Pensions*

In the district-wide financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. *Pensions (Continued)*

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

8. *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 of 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.

9. *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.

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

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 2c.)

Capital Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2016/2017 District 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 (See Note 2d.)

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 2016/2017 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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

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 revenues are 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.

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 2014-2015 and 2015-2016 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 enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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 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 2015/2016. Also, during 2015/2016 the District increased the original budget by \$12,953,561. The increase was funded by additional restricted miscellaneous revenue, grant awards and the reappropriation of prior year general fund encumbrances.

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

Encumbrance accounting is employed in the governmental funds. Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the special revenue fund are reported as committed 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. Deficit Fund Equity

The District has an unassigned fund deficit of \$34,123,708 in the General Fund as of June 30, 2016 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 2015/2016 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$34,123,708 in the General Fund is less than the delayed state aid payments.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve

A capital reserve account was established by the District. 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, 2016 is as follows:

Balance, July 1, 2015	\$ 8,000,000
Increased by:	
Return of Unencumbered Capital Outlay	
Appropriation Funded by Reserve	<u>2,815,356</u>
	10,815,356
Withdrawals	
Approved in District Budget	<u>4,818,000</u>
Balance, June 30, 2016	<u><u>\$ 5,997,356</u></u>

At June 30, 2016, \$2,200,000 of the capital reserve balance was designated and appropriated in the 2016/2017 original budget certified for taxes. The withdrawals from the capital reserve were for use in a facilities project consistent with the District's long range facilities plan.

D. Emergency Reserve

An emergency reserve account was established by the District. The accumulation of funds will be used to finance unanticipated General Fund current expenditures required for a thorough and efficient education in subsequent fiscal years.

Funds placed in the emergency reserve are restricted to finance reasonably unforeseeable costs and shall not include additional costs due to poor planning. A District may appropriate funds into the emergency reserve 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. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of four percent. Pursuant to NJAC 6A:23A-14.4(A), the balance in the reserve cannot at any time exceed the greater of \$250,000 or one percent of the school district's General Fund budget as certified for taxes up to a maximum of \$1,000,000.

The activity of the emergency reserve for the fiscal year ended June 30, 2016 is as follows:

Balance, July 1, 2015	<u>\$ 1,000,000</u>
Balance, June 30, 2016	<u><u>\$ 1,000,000</u></u>

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

The Board'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 Board 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, 2016, the book value of the Board's deposits were \$21,824,640 and bank and brokerage firm balances of the Board's deposits amounted to \$38,830,523. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 38,565,406
Uninsured and Collateralized	<u>265,117</u>
	<u>\$ 38,830,523</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 Board does not have a policy for custodial credit risk. As of June 30, 2016 the Board's bank balance of \$265,117 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>\$ 265,117</u>
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Investments

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

As of June 30, 2016, the Board had no outstanding investments.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2016 for the district's individual major funds, in the aggregate, 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:					
Accounts	\$ 12,366,893	\$ 1,749			\$ 12,368,642
Intergovernmental					
Federal	909,011	3,489,021		\$ 3,398,479	7,796,511
State	828,065	189,871	\$ 491,600	35,098	1,544,634
Local	<u>486,020</u>	<u>-</u>	<u>175,283</u>	<u>-</u>	<u>661,303</u>
Gross Receivables	14,589,989	3,680,641	666,883	3,433,577	22,371,090
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 14,589,989</u>	<u>\$ 3,680,641</u>	<u>\$ 666,883</u>	<u>\$ 3,433,577</u>	<u>\$ 22,371,090</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:

Special Revenue Fund	
Unencumbered Grant Draw Downs	\$ 9,254,724
Capital Projects Fund	
Unrealized School Facility Grants	65,585
Unrealized City Contribution	<u>174,431</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 9,494,740</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2016 was as follows:

	Balance, July 1, 2015	Increases	Decreases	Balance, June 30, 2016
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 9,006,387			\$ 9,006,387
Construction in Progress	68,960,982	\$ 35,181,365	-	104,142,347
Total Capital Assets, Not Being Depreciated	77,967,369	35,181,365	-	113,148,734
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	425,447,579	1,163,815		426,611,394
Machinery and Equipment	23,283,542	1,187,440	-	24,470,982
Total Capital Assets Being Depreciated	448,731,121	2,351,255	-	451,082,376
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(179,114,040)	(13,766,021)		(192,880,061)
Machinery and Equipment	(15,465,846)	(1,351,368)	-	(16,817,214)
Total Accumulated Depreciation	(194,579,886)	(15,117,389)	-	(209,697,275)
Total Capital Assets, Being Depreciated, Net	254,151,235	(12,766,134)	-	241,385,101
Governmental Activities Capital Assets, Net	\$ 332,118,604	\$ 22,415,231	\$ -	\$ 354,533,835
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	2,623,554	\$ 147,522	-	2,771,076
Total Capital Assets Being Depreciated	3,976,210	147,522	-	4,123,732
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	(2,241,592)	(102,118)	-	(2,343,710)
Total Accumulated Depreciation	(3,594,248)	(102,118)	-	(3,696,366)
Total Capital Assets, Being Depreciated, Net	381,962	45,404	-	427,366
Business-Type Activities Capital Assets, Net	\$ 381,962	\$ 45,404	\$ -	\$ 427,366

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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	\$ 1,619,593
Special Education	94,603
Other Instruction	342,751
School Sponsored Activities and Athletics	<u>55,219</u>
Total Instruction	<u>2,112,166</u>
Support Services	
Student and Instruction Related Services	2,380,097
General Administrative Services	387,699
School Administrative Services	495,474
Central and Other Support Services	788,549
Plant Operations and Maintenance	8,928,214
Student Transportation	<u>25,190</u>
Total Support Services	<u>13,005,223</u>
Total Governmental Funds	<u>15,117,389</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 15,117,389</u>
Business-Type Activities:	
Food Service Fund	<u>\$ 102,118</u>

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2016, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 7,458
General Fund	Capital Projects Fund	361,054
General Fund	Food Service Fund	1,061,283
General Fund	Payroll Agency Fund	<u>39,305</u>
 Total		 <u>\$ 1,469,100</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		\$ 2,315,185	\$ 2,315,185
Special Revenue Fund	<u>\$ 13,219,126</u>	<u>-</u>	<u>13,219,126</u>
 Total Transfers Out	 <u>\$ 13,219,126</u>	 <u>\$ 2,315,185</u>	 <u>\$ 15,534,311</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, 2016**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Lease Purchase Agreements

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

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

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

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

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

Governmental Activities:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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>\$ 4,825,000</u>	<u>\$ 395,700</u>	<u>\$ 5,220,700</u>

G. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2016 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 391,732,525
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 391,732,525</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Judgement – State Aid Recovery

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

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

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

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2018	\$ 398,532
2019	398,532
2020	398,532
2021	398,531
2022	398,531
	<u>\$ 1,992,658</u>

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2016, was as follows:

	<u>Balance, July 1, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, June 30, 2016</u>	<u>Due Within One Year</u>
Governmental Activities:					
Lease-Purchase Agreement ("COPS")	\$ 5,910,000		\$ (1,085,000)	\$ 4,825,000	\$ 1,135,000
Less: Discount	(12,669)	-	3,094	(9,575)	-
Total Lease - Purchase Agreements (Net)	5,897,331	-	(1,081,906)	4,815,425	1,135,000
Judgement - State Aid Recovery		\$ 1,992,658		1,992,658	
Compensated Absences	5,256,393	258,890	(925,325)	4,589,958	450,000
Net Pension Liability	129,796,791	37,610,485	(6,175,006)	161,232,270	-
Governmental Activity Long-Term Liabilities	<u>\$ 140,950,515</u>	<u>\$ 39,862,033</u>	<u>\$ (8,182,237)</u>	<u>\$ 172,630,311</u>	<u>\$ 1,585,000</u>

For the governmental activities, the liabilities for judgement- state aid recovery, compensated absences and net pension liability are generally liquidated by the general fund.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2016, 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 \$3,848,040 reported at June 30, 2016 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2016 and 2015 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Unpaid Claims, Beginning of Year	\$ 3,345,855	\$ 3,433,545
Incurred Claims (Including IBNR)	1,708,676	1,840,890
Claim Payments	<u>(1,206,491)</u>	<u>(1,928,580)</u>
Unpaid Claims, End of Year	<u>\$ 3,848,040</u>	<u>\$ 3,345,855</u>

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

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

Fiscal Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2016	\$ 1,000,000	\$ 688,174	\$ 2,611,176	\$ 4,325,871
2015	None	763,998	1,138,784	5,248,873
2014	1,000,000	729,006	796,108	5,623,659

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 Board 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 Board may be required to reimburse the grantor government. As of June 30, 2016, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board 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, 2016, the District had no estimated arbitrage earnings due to the IRS.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

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.

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. DCRP is a defined contribution pension plan.

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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Basis of Accounting

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

Investment Valuation

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

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. 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 or at www.state.nj/treasury/doinvest.

Funding Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS, retirement systems, is 35 percent with an unfunded actuarial accrued liability of \$86 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 28.71 percent and \$63.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 47.93 percent and \$22.4 billion, respectively.

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.

Actuarial Methods and Assumptions

In the July 1, 2014 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) an investment rate of return for the retirement systems of 7.90 percent and (b) projected salary increases of 2.60-9.48 percent based on age for the PERS and varying percentages based on experience for TPAF.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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 6.92% for PERS, 6.92% 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 fiscal year ended June 30, 2016 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2016, 2015 and 2014 the Board 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 June 30,	PERS	On-behalf TPAF	DCRP
2016	\$ 6,175,006	\$ 14,722,836	\$ 23,250
2015	5,701,280	10,010,684	3,456
2014	5,130,575	7,867,867	None

For fiscal years 2015/2016 and 2014/2015, the state contributed \$14,722,836 and \$10,010,684, respectively for normal cost pension, accrued liability and the NCGI premium. For 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.

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 24. The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$13,112,827 during the fiscal year ended June 30, 2016 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employees Retirement System (PERS)

At June 30, 2016, the District reported in the statement of net position (accrual basis) a liability of \$161,232,270 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2015, the District's proportionate share was .71825 percent, which was an increase of .02499 percent from its proportionate share measured as of June 30, 2014 of .69326 percent.

For the fiscal year ended June 30, 2016, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$11,725,223 for PERS. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>2015</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 3,846,436	
Changes of Assumptions	17,315,058	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 2,592,305
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>5,333,386</u>	<u>-</u>
Total	<u>\$ 26,494,880</u>	<u>\$ 2,592,305</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Fiscal Year Ending <u>June 30,</u>	
2017	\$ 4,544,526
2018	4,544,526
2019	4,544,526
2020	6,478,322
2021	<u>3,790,675</u>
	<u>\$ 23,902,575</u>

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)**

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.15-4.40%
	Based on Age
Thereafter	3.15-5.40%
	Based on Age
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2008 -
Study Upon Which Actuarial	June 30, 2011
Assumptions were Based	

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%

Discount Rate

The discount rate used to measure the total pension liabilities of the PERS plan was as follows:

<u>Plan</u>	<u>Discount Rate</u>
PERS	4.90%

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

The following table represents the crossover period, if applicable, for the PERS defined benefit plan:

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2033
Municipal Bond Rate *	From July 1, 2033 and Thereafter

* The municipal bond return rate used is 3.80%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 4.90%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.90 percent) or 1-percentage-point higher (5.90 percent) than the current rate:

	1% Decrease <u>(3.90%)</u>	Current Discount Rate <u>(4.90%)</u>	1% Increase <u>(5.90%)</u>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 200,391,984</u>	<u>\$ 161,232,270</u>	<u>\$ 128,401,049</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2015. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/trasury/pensions.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF)

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent and the State's proportionate share is 100% of the net pension liability attributable to the District for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

For the fiscal year ended June 30, 2016, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$71,458,591 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2016 the State's proportionate share of the net pension liability attributable to the District is \$1,170,320,277. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2015. At June 30, 2015, the state's share of the net pension liability attributable to the District was 1.85165 percent, which was a decrease of .04980 percent from its proportionate share measured as of June 30, 2014 of 1.90145 percent.

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2009 -
Study Upon Which Actuarial	June 30, 2012
Assumptions were Based	

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Markets Equity	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - MultiStrategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

The discount rate used to measure the total pension liabilities of the TPAF plan was as follows:

<u>Plan</u>	<u>Discount Rate</u>
TPAF	4.13%

The following table represents the crossover period, if applicable, for the TPAF defined benefit plan:

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2027
Municipal Bond Rate *	From July 1, 2027 and Thereafter

* The municipal bond return rate used is 3.80%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.13%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 1,390,881,904</u>	<u>\$ 1,170,320,277</u>	<u>\$ 980,293,236</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2015. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2015 was not provided by the pension system.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

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 590 state and local participating employers and contributing entities for Fiscal Year 2015.

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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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.

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, 2014, the most recent actuarial valuation date, the State had a \$65.0 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$24.4 billion for state active and retired members and \$40.6 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 or 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, 2014, 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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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, 2014, there were 107,314, retirees receiving post-retirement medical benefits and the State contributed \$1.25 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 employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in Fiscal Year 2014.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SEHBP. That report may be obtained from the Treasury website at: <http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>.

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 fiscal years ended June 30, 2016, 2015 and 2014 were \$17,530,831, \$15,891,967 and \$12,900,343, 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.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	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	400,000		400,000	775,102	\$ 375,102
Miscellaneous, Including Interest	3,110,114	\$ 75,912	3,186,026	4,630,929	1,444,903
Total - Local Sources	42,466,070	75,912	42,541,982	44,361,987	1,820,005
State Sources:					
Special Education Aid	15,680,979		15,680,979	15,680,979	
Extraordinary Aid	2,362,008		2,362,008	2,716,635	354,627
Security Aid	11,460,079		11,460,079	11,460,079	
Equalization Aid	369,020,610		369,020,610	369,020,610	
Transportation Aid	3,126,191		3,126,191	3,126,191	
PARCC Readiness Aid	273,080		273,080	273,080	
Per Pupil Growth Aid	273,080		273,080	273,080	
Nonpublic Transportation Reimbursement				89,352	89,352
Adult & Post Grad Aid				144,641	144,641
Internal Audit Reimbursement				166,227	166,227
Governmental Employee Interchange Act				258,273	258,273
On Behalf TPAF Pension Contributions (Non-Budgeted)				14,722,836	14,722,836
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				17,530,831	17,530,831
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				13,112,827	13,112,827
Total State Sources	402,196,027	-	402,196,027	448,575,641	46,379,614
Federal Sources:					
Special Education Medicare Incentive Program	833,327		833,327	1,825,996	992,669
Total - Federal Sources	833,327	-	833,327	1,825,996	992,669
Total Revenues	445,495,424	75,912	445,571,336	494,763,624	49,192,288
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,633,675	5,985,085	12,618,760	6,455,161	6,163,599
Grades 1-5 - Salaries of Teachers	38,352,905	4,094,325	42,447,230	42,381,053	66,177
Grades 6-8 - Salaries of Teachers	24,488,080	(2,459,042)	22,029,038	21,923,077	105,961
Grades 9-12 - Salaries of Teachers	30,032,925	(905,274)	29,127,651	29,017,639	110,012
Regular Programs - Home Instruction:					
Salaries of Teachers	600,000	175,770	775,770	775,770	
Purchased Professional-Educational Services	150,000	(55,700)	94,300	53,070	41,230
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	4,129,069	(661,042)	3,468,027	3,454,111	13,916
Purchased Professional-Educational Services	435,351	501	435,852	430,122	5,730
Purchased Technical Services	821,156	(64,070)	757,086	692,928	64,158
Other Purchased Services (400-500 series)	1,773,188	35,163	1,808,351	1,564,892	243,459
General Supplies	4,961,814	(1,196,705)	3,765,109	3,304,116	460,993
Textbooks	523,696	(137,599)	386,097	377,709	8,388
Other Objects	108,105	(55,581)	52,524	39,395	13,129
TOTAL REGULAR PROGRAMS - INSTRUCTION	113,009,964	4,755,831	117,765,795	110,469,043	7,296,752
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	925,592	88,890	1,014,482	1,013,830	652
Other Salaries for Instruction	598,139	131,116	729,255	726,865	2,390
General Supplies	48,150	(9,161)	38,989	36,284	2,705
Textbooks	2,600	(1,575)	1,025	600	425
Total Cognitive - Mild	1,581,481	209,270	1,790,751	1,784,579	6,172
Cognitive - Moderate:					
Salaries of Teachers	512,033	99,958	611,991	611,991	
Other Salaries for Instruction	290,677	130,251	420,928	420,890	38
General Supplies	8,500	(2,373)	6,127	5,555	572
Textbooks	4,150	(4,000)	150	-	150
Total Cognitive - Moderate	815,360	223,836	1,039,196	1,038,436	760
Learning and/or Language Disabilities:					
Salaries of Teachers	2,916,920	126,293	3,043,213	3,036,427	6,786
Other Salaries for Instruction	2,235,673	53,747	2,289,420	2,286,384	3,036
Other Purchased Services (400-500 series)	44		44	44	44
General Supplies	120,536	(43,256)	77,280	70,148	7,132
Textbooks	5,335	(2,415)	2,920	520	2,400
Other Objects	424		424	162	262
Total Learning and/or Language Disabilities	5,279,432	134,369	5,413,801	5,393,641	20,160

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Auditory Impairments:					
Salaries of Teachers	\$ 179,702	\$ 54,598	\$ 234,300	\$ 234,299	\$ 1
Total Auditory Impairments	<u>179,702</u>	<u>54,598</u>	<u>234,300</u>	<u>234,299</u>	<u>1</u>
Behavioral Disabilities:					
Salaries of Teachers	446,603	451,369	897,972	897,815	157
Other Salaries for Instruction	274,842	428,492	703,334	703,173	161
General Supplies	10,050	(4,641)	5,409	5,297	112
Textbooks	700	(150)	550	410	140
Total Behavioral Disabilities	<u>732,195</u>	<u>875,070</u>	<u>1,607,265</u>	<u>1,606,695</u>	<u>570</u>
Multiple Disabilities:					
Salaries of Teachers	517,958	78,694	596,652	593,206	3,446
Other Salaries for Instruction	508,467	12,051	520,518	520,017	501
General Supplies	14,900		14,900	12,459	2,441
Textbooks	8,600	(7,999)	601	491	110
Total Multiple Disabilities	<u>1,049,925</u>	<u>82,746</u>	<u>1,132,671</u>	<u>1,126,173</u>	<u>6,498</u>
Resource Room/Resource Center:					
Salaries of Teachers	16,257,990	(389,521)	15,868,469	15,852,417	16,052
Other Salaries for Instruction	305,751	365,903	671,654	671,562	92
Purchased Professional-Educational Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	33		33		33
General Supplies	87,653	(22,142)	65,511	59,891	5,620
Textbooks	6,640	(6,250)	390	390	
Other Objects	210	-	210	204	6
Total Resource Room/Resource Center	<u>16,661,277</u>	<u>(55,010)</u>	<u>16,606,267</u>	<u>16,584,464</u>	<u>21,803</u>
Autism:					
Salaries of Teachers	1,004,150	466,157	1,470,307	1,470,307	
Other Salaries for Instruction	878,542	391,331	1,269,873	1,266,683	3,190
General Supplies	20,820	(3,790)	17,030	16,988	42
Textbooks	250	-	250	-	250
Total Autism	<u>1,903,762</u>	<u>853,698</u>	<u>2,757,460</u>	<u>2,753,978</u>	<u>3,482</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	709,336	85,533	794,869	793,947	922
Other Salaries for Instruction	650,641	141,546	792,187	791,486	701
General Supplies	7,500	(7,500)			
Total Preschool Disabilities - Full-Time	<u>1,367,477</u>	<u>219,579</u>	<u>1,587,056</u>	<u>1,585,433</u>	<u>1,623</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>29,570,611</u>	<u>2,598,156</u>	<u>32,168,767</u>	<u>32,107,698</u>	<u>61,069</u>
Bilingual Education - Instruction					
Salaries of Teachers	13,337,422	(1,397,292)	11,940,130	11,932,457	7,673
Other Salaries for Instruction	523,031	274,331	797,362	788,615	8,747
Purchased Professional-Educational Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	4,143		4,143	4,000	143
General Supplies	300,878	(46,725)	254,153	242,243	11,910
Textbooks	15,290	(7,950)	7,340	4,448	2,892
Other Objects	4,200	(2,000)	2,200	1,504	696
Total Bilingual Education - Instruction	<u>14,187,964</u>	<u>(1,182,636)</u>	<u>13,005,328</u>	<u>12,973,267</u>	<u>32,061</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	211,873	(29,296)	182,577	174,770	7,807
Purchased Services (300-500 series)	1,120	2,410	3,530	2,410	1,120
Supplies and Materials	1,400		1,400		1,400
Other Objects	500	(500)			
Total School-Spon. Cocurricular Actvts. - Inst.	<u>214,893</u>	<u>(27,386)</u>	<u>187,507</u>	<u>177,180</u>	<u>10,327</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,016,736	28,293	1,045,029	1,042,252	2,777
Purchased Services (300-500 series)	243,010	33,250	276,260	249,636	26,624
Supplies and Materials	138,940	39,887	178,827	174,892	3,935
Other Objects	39,600	(1,206)	38,394	37,802	592
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,438,286</u>	<u>100,224</u>	<u>1,538,510</u>	<u>1,504,582</u>	<u>33,928</u>
Before/After School Programs - Instruction					
Salaries of Teachers	672,636	(49,466)	623,170	378,272	244,898
Other Salaries for Instructions	59,038	(9,720)	49,318	38,281	11,037
Supplies and Materials	5,300	(3,671)	1,629	1,430	199
Total Before/After School Programs - Instruction	<u>736,974</u>	<u>(62,857)</u>	<u>674,117</u>	<u>417,983</u>	<u>256,134</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Before/After School Programs - Support Svcs					
Salaries		\$ 198,315	\$ 198,315	\$ 137,604	\$ 60,711
Purchased Professional & Tech Services	\$ 211,295	(211,295)	-	-	-
Total Before/After School Programs - Support Svcs	211,295	(12,980)	198,315	137,604	60,711
Total Before/After School Programs	948,269	(75,837)	872,432	555,587	316,845
Summer School - Instruction					
Salaries of Teachers	429,620	(19,563)	410,057	370,214	39,843
Other Salaries for Instructions	301,800	(2,660)	299,140	289,500	9,640
Purchased Professional & Tech Services	50,000	(19,200)	30,800	30,783	17
General Supplies	3,300	(1,550)	1,750	1,696	54
Total Summer School - Instruction	784,720	(42,973)	741,747	692,193	49,554
Summer School - Support Svcs					
Salaries	49,676	(11,291)	38,385	28,781	9,604
Purchased Professional & Tech Services	-	4,293	4,293	4,293	-
Total Summer School - Support Svcs	49,676	(6,998)	42,678	33,074	9,604
Total Summer School	834,396	(49,971)	784,425	725,267	59,158
Alternative Education Program - Instruction					
Salaries of Teachers	3,545,053	(269,188)	3,275,865	3,077,943	197,922
Other Salaries for Instructions	377,913	(73,982)	303,931	300,788	3,143
Purchased Professional & Tech Services	3,050	(2,300)	750	750	0
Other Purchased Services (400-500 series)	45,675	(44,925)	750	750	0
General Supplies	56,410	(11,721)	44,689	43,417	1,272
Textbooks	9,500	(5,000)	4,500	2,216	2,284
Other Objects	4,300	(300)	4,000	1,954	2,046
Total Alternative Education Program - Instruction	4,041,901	(407,416)	3,634,485	3,426,318	208,167
Alternative Education Program - Support Svcs					
Salaries	1,710,005	(364,850)	1,345,155	1,209,265	135,890
Purchased Professional & Tech Services	2,000	(1,000)	1,000	-	1,000
Purchased Services (400-500 series)	450	-	450	442	8
Supplies and Materials	53,019	(36,033)	16,986	10,799	6,187
Other Objects	1,500	-	1,500	924	576
Total Alternative Education Program - Support Svcs	1,766,974	(401,883)	1,365,091	1,221,430	143,661
Total Alternative Education Program	5,808,875	(809,299)	4,999,576	4,647,748	351,828
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	101,095	85,730	186,825	186,825	-
Other Purchased Services (400-500 series)	100	-	100	-	100
Total Other Supplemental at Risk Programs - Instruction	101,195	85,730	186,925	186,825	100
Other Supplemental at Risk Programs - Support Svcs					
Salaries	131,302	72,402	203,704	203,295	409
Supplies and Materials	440	-	440	431	9
Other Objects	250	-	250	250	-
Total Other Supplemental at Risk Programs - Support Svcs	131,992	72,402	204,394	203,976	418
Total Other Supplemental / At Risk Programs	233,187	158,132	391,319	390,801	518
Community Services Programs/Operations					
Salaries	425,459	44,062	469,521	468,980	541
Purchased Services (300-500 series)	516,040	1,006,638	1,522,678	1,364,445	158,233
Total Community Services Programs/Operations	941,499	1,050,700	1,992,199	1,833,425	158,774
TOTAL INSTRUCTION	167,187,944	6,517,914	173,705,858	165,384,598	8,321,260
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	200,000	200,621	400,621	398,966	1,655
Tuition to Other LEAs Within the State - Special	1,900,000	(17,561)	1,882,439	1,757,520	124,919
Tuition to County Voc. School Dist. - Regular	18,642,339	-	18,642,339	18,642,339	-
Tuition to County Voc. School Dist. - Special	1,257,556	(331,170)	926,386	926,386	0
Tuition to CSSD & Regional Day Schools	4,000,000	(174,175)	3,825,825	3,594,891	230,934
Tuition to Private Schools for the Disabled - Within State	15,050,000	(491,546)	14,558,454	14,225,126	333,328
Tuition to Private Schools for the Disabled & Other LEA - Spl.O/S St	200,000	(200,000)	-	-	200,000
Tuition - State Facilities	1,052,948	17,699	1,070,647	1,070,647	-
Total Undistributed Expenditures - Instruction:	42,302,843	(996,132)	41,306,711	40,615,875	690,836

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 1,088,442	\$ (57,046)	\$ 1,031,396	\$ 1,019,992	\$ 11,404
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	929,069	(50,309)	878,760	826,827	51,933
Salaries of Community/School Coordinators	44,042	(111)	43,931	43,825	106
Purchased Professional and Technical Services	2,500		2,500		2,500
Supplies and Materials	9,400	(8,300)	1,100	848	252
Total Undistributed Expend. - Attend. & Social Work	2,073,453	(115,766)	1,957,687	1,891,492	66,195
Undist. Expend. - Health Services					
Salaries	4,730,816	(384,715)	4,346,101	4,259,977	86,124
Purchased Professional and Technical Services	143,913	(24,478)	119,435	101,920	17,515
Other Purchased Services (400-500 series)	190,335	785	191,120	188,807	2,313
Supplies and Materials	74,195	(2,050)	72,145	69,242	2,903
Total Undistributed Expenditures - Health Services	5,139,409	(410,458)	4,728,951	4,619,946	109,005
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,130,416	(353,008)	2,777,408	2,576,037	201,371
Purchased Professional - Educational Services	675,000	(157,386)	517,614	120,400	397,214
General Supplies	4,700	(4,000)	700	-	700
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	3,810,116	(514,394)	3,295,722	2,696,437	599,285
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	5,938,402	(3,600)	5,934,802	5,932,045	2,757
Purchased Professional - Educational Services	1,475,000	(338,470)	1,136,530	696,392	440,138
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	7,413,402	(342,070)	7,071,332	6,628,437	442,895
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	6,523,574	(57,492)	6,466,082	6,287,497	178,585
Salaries of Secretarial and Clerical Assistants	514,770	(101,807)	412,963	407,477	5,486
Other Salaries	483,208	24,600	507,808	507,671	137
Purchased Professional - Educational Services	9,689	(3,400)	6,289	5,797	492
Other Purchased Prof. and Tech. Services	325,000	31,250	356,250	356,217	33
Other Purchased Services (400-500 series)	132,129	(43,867)	88,262	87,625	637
Supplies and Materials	75,750	(19,611)	56,139	46,321	9,818
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	8,065,320	(171,527)	7,893,793	7,698,605	195,188
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	9,383,442	(111,184)	9,272,258	9,261,743	10,515
Salaries of Secretarial and Clerical Assistants	236,492	(43,000)	193,492	191,304	2,188
Other Salaries	78,388	13,440	91,828	91,827	1
Other Purchased Prof. and Tech. Services	138,500	(123,145)	15,355	12,450	2,905
Mis. Purchase Serv. (400-500 series other than Residential Costs)	4,800	(1,100)	3,700	2,990	710
Total Undist. Expend. - Other Supp. Serv. Students - Spl	9,841,622	(264,989)	9,576,633	9,560,314	16,319
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	4,947,818	773,156	5,720,974	5,716,437	4,537
Salaries of Other Professional Staff	446,192	208,928	655,120	654,634	486
Salaries of Sec and Clerical Assist.	711,737	60,917	772,654	743,171	29,483
Other Salaries	244,577	(38,072)	206,505	195,147	11,358
Sal of Facilitators, Math & Literacy Coaches	222,209	9,202	231,411	227,230	4,181
Purchased Prof. Educational Services	353,460	(865)	352,595	323,484	29,111
Other Purch Prof. and Tech. Services	527,000	(323,315)	203,685	202,213	1,472
Other Purch Services (400-500)	581,693	(43,673)	538,020	533,254	4,766
Supplies and Materials	48,340	(8,913)	39,427	35,540	3,887
Other Objects	4,528	(2,444)	2,084	2,084	-
Total Undist. Expend. - Improvement of Inst. Serv.	8,087,554	634,921	8,722,475	8,633,194	89,281
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,427,553	(629,435)	2,798,118	2,593,678	204,440
Purchased Professional and Technical Services	20,230	(14,754)	5,476	5,045	431
Other Purchased Services (400-500 series)	257,920	(9,700)	248,220	248,173	47
Supplies and Materials	254,924	(92,684)	162,240	143,924	18,316
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,962,427	(746,573)	3,215,854	2,992,620	223,234
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	40,036	62,463	102,499	102,498	1
Salaries of Secretarial and Clerical Assist	86,973	(6,633)	80,340	79,315	1,025
Other Salaries	178,776	(89,393)	89,383	29,244	60,139
Purchased Professional - Educational Serv	899,250	(512,365)	386,885	372,238	14,647
Other Purchased Services (400-500 series)	24,875	(12,675)	12,200	10,864	1,336
Supplies and Materials	32,950	(23,820)	9,130	8,662	468
Total Undist. Expend. - Instructional Staff Training Serv.	1,262,860	(582,423)	680,437	602,821	77,616

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	\$ 2,303,419	\$ 64,920	\$ 2,368,339	\$ 2,345,529	\$ 22,810
Salaries of Attorneys	441,085	(52,601)	388,484	388,484	
Legal Services	660,000	256,900	916,900	851,293	65,607
Audit Fees	145,000	101,000	246,000	120,414	125,586
Architect/Engineering Services	10,000	2,808	12,808	5,348	7,460
Purchased Professional Services	501,771	185,885	687,656	613,105	74,551
Purchased Technical Services	240,000	(218,251)	21,749	18,749	3,000
Communications/Telephone	794,000	(53,576)	740,424	684,777	55,647
BOE Other Purchased Services	42,084	(19,820)	22,264	17,236	5,028
Other Purchased Services (400-500 series)	540,000	150,060	690,060	676,875	13,185
Supplies and Materials	90,897	(32,291)	58,606	56,690	1,916
BOE in-House Training/Meeting	20,000	(2,600)	17,400	11,725	5,675
Judgements Against The School District	120,000	(47,182)	72,818	57,036	15,782
Miscellaneous Expenditures	53,585	(22,337)	31,248	24,286	6,962
BOE Membership & Dues	42,000	(4,500)	37,500	35,413	2,087
Total Undist. Expend. - Supp. Serv. - General Admin.	6,003,841	308,415	6,312,256	5,906,960	405,296
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	11,875,405	1,568,515	13,443,920	13,306,362	137,558
Salaries of Other Professional Staff		78,464	78,464	78,463	1
Salaries of Secretarial and Clerical Assistants	3,753,727	186,432	3,940,159	3,932,416	7,743
Purchased Professional and Technical Services	8,000	(8,000)			
Other Purchased Services (400-500 series)	81,270	(46,040)	35,230	20,562	14,668
Supplies and Materials	372,207	(53,702)	318,505	288,675	29,830
Other Objects	23,750	(2,029)	21,721	17,671	4,050
Total Undist. Expend. - Support Serv. - School Admin.	16,114,359	1,723,640	17,837,999	17,644,149	193,850
Undist. Expend. - Central Services					
Salaries	5,068,382	(319,567)	4,748,815	4,746,587	2,228
Purchased Professional Services	375,000	341,250	716,250	691,431	24,819
Purchased Technical Services	375,900	41,857	417,757	415,715	2,042
Misc Purchased Services (400-500) (O/T 594)	72,120	(1,630)	70,490	68,448	2,042
Supplies and Materials	106,880	127,026	233,906	232,832	1,074
Miscellaneous Expenditures	18,700	(16,900)	1,800	1,534	266
Total Undist. Expend. - Central Services	6,016,982	172,036	6,189,018	6,156,547	32,471
Undist. Expend. - Admin Information Technology					
Salaries	752,099	(30,312)	721,787	721,180	607
Purchased Technical Services	1,298,090	98,421	1,396,511	1,388,504	8,007
Other Purchased Services (400-500 series)	36,000	(400)	35,600	33,933	1,667
Supplies and Materials	178,000	(138,040)	39,960	39,562	398
Total Undist. Expend. - Admin Information Technology	2,264,189	19,589	2,283,778	2,273,094	10,684
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,236,336	138,238	3,374,574	3,370,149	4,425
Cleaning, Repair, and Maintenance Services	2,961,018	726,419	3,687,437	3,063,450	623,987
General Supplies	1,120,000	(9,877)	1,110,123	1,090,462	19,661
Other Objects	90,000	58,650	148,650	147,357	1,293
Total Undist. Expend. - Required Maintenance for School Facilities	7,407,354	913,430	8,320,784	7,671,418	649,366
Undist. Expend. - Care & Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	3,000	-	3,000	2,592	408
Total Undist. Expend. - Care & Upkeep of Grounds	3,000	-	3,000	2,592	408
Undist. Expend. - Security					
Salaries	3,399,462	73,347	3,472,809	3,232,439	240,370
Purchased Professional and Technical Services	6,144,800	877,984	7,022,784	6,895,699	127,085
General Supplies	82,649	(23,013)	59,636	52,642	6,994
Other Objects	60,000	(15,089)	44,911	43,724	1,187
Total Undist. Expend. - Security	9,686,911	913,229	10,600,140	10,224,504	375,636
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	3,061,012	517,673	3,578,685	3,497,581	81,104
Salaries of Non-Instructional Aides	1,718,708	(213,934)	1,504,774	1,438,719	66,055
Cleaning, Repair and Maintenance Services	10,876,650	(319,025)	10,557,625	10,308,556	249,069
Rental of Land, Building & Other than Lease Purchases	5,445,099	137,131	5,582,230	5,455,178	127,052
Other Purchased Property Services	325,000	(13,313)	311,687	306,427	5,260
Insurance	2,284,200	(619,907)	1,664,293	1,566,358	97,935
Miscellaneous Purchased Services	50,000	322,093	372,093	371,960	133
General Supplies	150,400	(24,871)	125,529	119,647	5,882
Energy (Natural Gas)	2,500,000	(813,000)	1,687,000	1,279,760	407,240
Energy (Electricity)	4,900,000	256,100	5,156,100	4,816,277	339,823
Energy (Oil)	40,000	(35,000)	5,000	4,935	65
Total Undist. Expend. - Other Oper. & Maint. Of Plant	31,351,069	(806,053)	30,545,016	29,165,398	1,379,618
Total Undist. Expend. - Oper. & Maint. Of Plant	48,448,334	1,020,606	49,468,940	47,063,912	2,405,028

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	\$ 200,000	\$ (124,976)	\$ 75,024	\$ 75,024	
Sal. For Pup. Trans. (Bet. Home and School) - Regular	151,150	78,298	229,448	226,469	\$ 2,979
Management Fees - ESC & CTSA Transportation Programs	560,981	70,405	631,386	629,886	1,500
Other Purchased Professional and Technical Services	9,000	31,847	40,847	40,847	
Contract Services - (Between Home and School) - Vendors	1,027,823	(527,748)	500,075	500,075	
Contract Services (Other than Between Home & School)-Vendors	4,554,875	(3,629,636)	925,239	922,546	2,693
Contr Serv (Spl. Ed. Students) - Vendors	50,000	(24,285)	25,715	6,564	19,151
Contr Serv (Regular Students) - ESCs & CTSA		5,878,592	5,878,592	5,875,602	2,990
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	11,536,325	4,122,785	15,659,110	15,659,110	
Contr Serv. - Aid in Lieu Payments - Nonpublic	442,000	(29,383)	412,617	398,989	13,628
Misc. Purchased Serv. - Transportation	5,500	(2,647)	2,853	2,618	235
Supplies and Materials	2,500	(91)	2,409	1,043	1,366
Transportation Supplies	50,000	(7,500)	42,500	42,500	
Other Objects	400	-	400	400	
Total Undist. Expend. - Student Transportation Serv.	19,030,843	5,717,984	24,748,827	24,661,444	87,383
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	119,063	15,787	134,850	134,850	
Special Programs - Instruction - Employee Benefits					
Health Benefits	499,273	51,433	550,706	550,706	
Community Services Programs/Operations - Employee Benefits					
Health Benefits	97,385	(10,111)	87,274	87,274	
Attendance and Social Work Services - Employee Benefits					
Health Benefits	157,769	15,014	172,783	172,782	1
Other Employee Benefits	2,000	(2,000)			
Health Services - Employee Benefits					
Health Benefits	254,475	15,803	270,278	270,278	
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	722,537	(34,092)	688,445	688,444	1
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	2,600,276	254,554	2,854,830	2,851,735	3,095
Other Support Services - Guidance - Employee Benefits					
Health Benefits	218,888	(18,761)	200,127	200,127	
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	2,105,346	62,790	2,168,136	2,168,136	
Improvement of Instruction Services - Employee Benefits					
Health Benefits	537,229	33,143	570,372	569,192	1,180
Educational Media Services - School Library - Employee Benefits					
Health Benefits	244,486	(4,104)	240,382	240,382	
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	988,944	(29,302)	959,642	955,130	4,512
Health Benefits	34,377	2,974	37,351	37,351	
Support Services- General Administration - Employee Benefits					
Health Benefits	424,470	(37,775)	386,695	386,685	10
Support Services- School Administration - Employee Benefits					
Health Benefits	28,224	(1,483)	26,741	26,740	1
Support Services - Central Services - Employee Benefits					
Health Benefits	1,189,223	11,767	1,200,990	1,200,990	
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	215,763	(3,678)	212,085	212,085	
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	980,049	80,132	1,060,181	1,060,180	1
Other Employee Benefits	66,800	2,990	69,790	58,840	10,950
Student Transportation Services - Employee Benefits					
Health Benefits	17,946	11,018	28,964	28,964	
TOTAL ALLOCATED BENEFITS	11,504,523	416,099	11,920,622	11,900,871	19,751
UNALLOCATED BENEFITS					
Group Insurance	10,000	5,842	15,842	12,916	2,926
Social Security Contributions	6,563,771	(816,811)	5,746,960	5,644,837	102,123
Other Retirement Contributions - Regular	6,921,272	138,958	7,060,230	7,057,320	2,910
Other Retirement Contributions - ERIP	15,000	16,505	31,505	23,250	8,255
Unemployment Compensation	4,314,495	(3,198,123)	1,116,372	1,000,000	116,372
Workmen's Compensation	2,500,000	(1,151,107)	1,348,893	1,086,468	262,425
Health Benefits	49,947,724	492,286	50,440,010	50,313,068	126,942
Other Employee Benefits	2,011,500	32,807	2,044,307	2,039,948	4,359
TOTAL UNALLOCATED BENEFITS	72,283,762	(4,479,643)	67,804,119	67,177,807	626,312
On Behalf TPAF Pension Contributions (Non-Budgeted)				14,722,836	(14,722,836)
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				17,530,831	(17,530,831)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				13,112,827	(13,112,827)
TOTAL ON-BEHALF CONTRIBUTIONS				45,366,494	(45,366,494)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	83,788,285	(4,063,544)	79,724,741	124,445,172	(44,720,431)
TOTAL UNDISTRIBUTED EXPENDITURES	273,625,839	1,389,315	275,015,154	314,091,019	(39,075,865)
TOTAL CURRENT EXPENDITURES	440,813,783	7,907,229	448,721,012	479,475,617	(30,754,605)

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	\$ 25,000	\$ (9,841)	\$ 15,159	\$ 11,712	\$ 3,447
Grades 6-8	46,500	(7,064)	39,436	36,457	2,979
Grades 9-12	68,316	(22,726)	45,590	43,029	2,561
Special Education - Instruction:					
At-Risk Programs	3,500	(3,500)	-	-	-
School-Sponsored and Other Instructional Program	20,000	(6,840)	13,160	10,812	2,348
Undistributed Expenditures - Technology	26,000	97,316	123,316	97,236	26,080
Undistributed Expenditures - Operation of Plant Services	10,000	300,000	310,000	285,501	24,499
Undistributed Expenditures - Security Equipment	-	1,308	1,308	1,256	52
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	13,612	(13,612)	-	-	-
Total Equipment	212,928	335,041	547,969	486,003	61,966
Facilities Acquisition and Construction Services					
Other Purchased Prof. & Tech. Serv.	438,000	-	438,000	131,214	306,786
Construction Services	4,380,000	(380,207)	3,999,793	1,871,430	2,128,363
Total Facilities Acquisition and Construction Services	4,818,000	(380,207)	4,437,793	2,002,644	2,435,149
TOTAL CAPITAL OUTLAY	5,030,928	(45,166)	4,985,762	2,488,647	2,497,115
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	116,896	13,022	129,918	115,679	14,239
General Supplies	14,079	-	14,079	10,378	3,701
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	130,975	13,022	143,997	126,057	17,940
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	20,894	-	20,894	13,674	7,220
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	20,894	-	20,894	13,674	7,220
Total Accred. Even./Adult H.S./Post-Grad.	151,869	13,022	164,891	139,731	25,160
Adult Education-Local-Instruction					
Salaries of Teachers	528,485	12,910	541,395	522,303	19,092
Other Salaries for Instruction	5,184	7,347	12,531	12,531	-
General Supplies	1,076	-	1,076	416	660
Total Adult Education-Local-Instruction	534,745	20,257	555,002	535,250	19,752
Adult Education-Local-Support Serv.					
Salaries	354,060	(20,257)	333,803	299,221	34,582
Personal Services - Employee Benefits	122,473	(26,857)	95,616	81,669	13,947
Other Purchased Services (400-500 series)	7,419	-	7,419	4,576	2,843
Other Objects	1,494	-	1,494	1,232	262
Total Adult Education-Local-Support Serv.	485,446	(47,114)	438,332	386,698	51,634
Total Adult Education-Local	1,020,191	(26,857)	993,334	921,948	71,386
GED Test Centers					
Salaries	8,784	1,332	10,116	8,838	1,278
Supplies and Materials	33,216	(1,332)	31,884	26,297	5,587
Total GED Testing Centers	42,000	-	42,000	35,135	6,865
TOTAL SPECIAL SCHOOLS	1,214,060	(13,835)	1,200,225	1,096,814	103,411
Transfer of Funds to Charter Schools	34,657,787	(361,964)	34,295,823	34,184,458	111,365
TOTAL EXPENDITURES	481,716,558	7,486,264	489,202,822	517,245,536	(28,042,714)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(36,221,134)	(7,410,352)	(43,631,486)	(22,481,912)	21,149,574
Other Financing Sources:					
Operating Transfer In:					
Transfer from Special Revenue Fund - Preschool Program	-	6,900,000	6,900,000	6,900,000	-
Contribution to School Based Budgets - General Fund	236,466,074	13,267,437	249,733,511	242,096,975	(7,636,536)
Contr. to School Based Budgets - Spec. Rev. Fund	6,550,025	-	6,550,025	6,319,126	(230,899)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,315,185)	-	(2,315,185)	(2,315,185)	-
Contribution to School Based Budgets	(236,466,074)	(13,267,437)	(249,733,511)	(242,096,975)	7,636,536
Total Other Financing Sources:	4,234,840	6,900,000	11,134,840	10,903,941	(230,899)

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	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)	\$ (31,986,294)	\$ (510,352)	\$ (32,496,646)	\$ (11,577,971)	\$ 20,918,675
Fund Balance, July 1, 2015	43,570,129	-	43,570,129	43,570,129	-
Fund Balance, June 30, 2016	<u>\$ 11,583,835</u>	<u>\$ (510,352)</u>	<u>\$ 11,073,483</u>	<u>\$ 31,992,158</u>	<u>\$ 20,918,675</u>
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 3,797,356	
Capital Reserve - Designated for Subsequent Year's Expenditures				2,200,000	
Emergency Reserve				1,000,000	
Assigned Fund Balance:					
Year End Encumbrances				387,602	
Designated for Subsequent Year's Expenditures				16,406,456	
Unassigned Fund Balance				<u>8,200,744</u>	
				31,992,158	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 39,607,817		
Extraordinary Aid			<u>2,716,635</u>		
				<u>(42,324,452)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (10,332,294)</u>	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operations Fund 11 - 13	Special General Fund	Residual Resource Fund 15	Operations Fund 11 - 13	Special General Fund	Residual Resource Fund 15	Operations Fund 11 - 13	Special General Fund	Residual Resource Fund 15	Operations Fund 11 - 13	Special General Fund	Residual Resource Fund 15
REVENUES:												
Local Sources:												
Local Tax Levy	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956
Miscellaneous, Including Interest	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Tuition	3,110,114	3,110,114	3,186,026	3,186,026	3,186,026	3,186,026	3,186,026	3,186,026	3,186,026	3,186,026	3,186,026	3,186,026
Total - Local Sources	42,466,070	42,466,070	42,941,982	42,941,982	42,941,982	42,941,982	42,941,982	42,941,982	42,941,982	42,941,982	42,941,982	42,941,982
State Sources:												
Special Education Aid	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979	15,680,979
Extraordinary Aid	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008	2,362,008
Security Aid	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079	11,460,079
Equalization Aid	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610	369,020,610
Transportation Aid	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191	3,126,191
PARCC Readiness Aid	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080
Per Pupil Growth Aid	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080	273,080
Nonpublic Transportation Reimbursement												
Adult Education Programs Aid												
Internal Audit Reimbursement												
Governmental Employee Interchange Act												
On Behalf TPAP Pension Contributions (Non-Budgeted)												
On Behalf TPAP Post Retirement Medical Contributions (Non-Budgeted)												
On Behalf TPAP Social Security (Reimbursed - Non-Budgeted)												
Total - State Sources	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027	402,196,027
Federal Sources:												
Special Education Medicare Incentive Program	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327
Total - Federal Sources	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327	833,327
Total Revenues	445,495,424	445,495,424	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336
EXPENDITURES:												
Current Expenses:												
Regular Programs - Instruction												
Kindergarten-Salaries of Teachers	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675	\$ 6,633,675
Grades 1-5 - Salaries of Teachers	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338	3,393,338
Grades 6-8 - Salaries of Teachers	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829	1,627,829
Grades 9-12 - Salaries of Teachers	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523	2,642,523
Regular Programs - Home Instruction:												
Salaries of Teachers	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Purchased Professional-Educational Services	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	24,000	4,129,069	4,105,069	4,105,069	4,129,069	4,105,069	4,129,069	4,105,069	4,129,069	4,105,069	4,129,069	4,105,069
Purchased Professional-Educational Services	242,101	193,259	435,351	17,179	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Other Purchased Technical Services	755,706	85,450	821,156	(24,958)	(24,958)	(24,958)	(24,958)	(24,958)	(24,958)	(24,958)	(24,958)	(24,958)
General Supplies	1,672,201	100,987	1,773,188	70,949	(35,786)	(35,786)	35,163	35,163	35,163	35,163	35,163	35,163
Textbooks	2,223,301	2,738,513	4,961,814	(1,959,908)	(1,959,908)	(1,959,908)	(1,959,908)	(1,959,908)	(1,959,908)	(1,959,908)	(1,959,908)	(1,959,908)
Other Objects	312,610	211,086	523,696	(13,216)	(13,216)	(13,216)	(13,216)	(13,216)	(13,216)	(13,216)	(13,216)	(13,216)
TOTAL REGULAR PROGRAMS - INSTRUCTION	21,000	87,105	108,105	(34,581)	(34,581)	(34,581)	(34,581)	(34,581)	(34,581)	(34,581)	(34,581)	(34,581)
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	975,892	975,892	975,892	975,892	975,892	975,892	975,892	975,892	975,892	975,892	975,892	975,892
Purchased Professional-Educational Services	598,139	598,139	598,139	598,139	598,139	598,139	598,139	598,139	598,139	598,139	598,139	598,139
General Supplies	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Textbooks	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150
Total Cognitive - Mild	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481	1,581,481
Total Expenditures	445,495,424	445,495,424	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336	445,571,336

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund
Cognitive - Moderate												
Salaries of Teachers		\$ 512,033	\$ 512,033		\$ 99,958	\$ 99,958		\$ 611,991	\$ 611,991		\$ 611,991	\$ 611,991
Other Salaries for Instruction		290,677	290,677		130,251	130,251		420,928	420,928		420,890	420,890
General Supplies		8,500	8,500		(2,373)	(2,373)		6,127	6,127		5,555	5,555
Textbooks		4,150	4,150		(4,000)	(4,000)		150	150		-	-
Total Cognitive - Moderate		815,360	815,360		223,836	223,836		1,039,196	1,039,196		1,038,436	1,038,436
Learning and/or Language Disabilities:												
Salaries of Teachers		2,916,920	2,916,920		126,293	126,293		3,043,213	3,043,213		3,036,427	3,036,427
Other Salaries for Instruction		2,235,673	2,235,673		53,747	53,747		2,289,420	2,289,420		2,286,384	2,286,384
Purchased Professional-Educational Services		500	500		-	-		500	500		-	-
Other Purchased Services (400-500 series)		44	44		-	-		44	44		-	-
General Supplies		120,536	120,536		(43,256)	(43,256)		77,280	77,280		70,148	70,148
Textbooks		5,335	5,335		(2,415)	(2,415)		2,920	2,920		520	520
Other Objects		424	424		-	-		424	424		162	162
Total Learning and/or Language Disabilities		5,279,432	5,279,432		134,369	134,369		5,413,801	5,413,801		5,393,641	5,393,641
Auditory Impairments:												
Salaries of Teachers	\$	179,702	179,702	\$	(1,400)	55,998	\$	178,302	55,998	\$	178,302	55,997
Total Auditory Impairments		179,702	179,702		(1,400)	55,998		178,302	55,998		178,302	55,997
Behavioral Disabilities:												
Salaries of Teachers		446,603	446,603		451,369	451,369		897,972	897,972		897,815	897,815
Other Salaries for Instruction		274,842	274,842		428,492	428,492		703,334	703,334		703,173	703,173
General Supplies		10,050	10,050		(4,641)	(4,641)		5,409	5,409		5,297	5,297
Textbooks		700	700		(150)	(150)		550	550		410	410
Total Behavioral Disabilities		732,195	732,195		875,070	875,070		1,607,265	1,607,265		1,606,695	1,606,695
Multiple Disabilities:												
Salaries of Teachers		517,958	517,958		78,694	78,694		596,652	596,652		593,206	593,206
Other Salaries for Instruction		508,467	508,467		12,051	12,051		520,518	520,518		520,017	520,017
General Supplies		14,900	14,900		-	-		14,900	14,900		12,459	12,459
Textbooks		8,600	8,600		(7,999)	(7,999)		601	601		491	491
Total Multiple Disabilities		1,049,925	1,049,925		82,746	82,746		1,132,671	1,132,671		1,126,173	1,126,173
Resource Room/Resource Center:												
Salaries of Teachers		16,257,990	16,257,990		(389,521)	(389,521)		15,868,469	15,868,469		15,852,417	15,852,417
Other Salaries for Instruction		305,751	305,751		365,903	365,903		671,654	671,654		671,562	671,562
Purchased Professional-Educational Services		3,000	3,000		(3,000)	(3,000)		-	-		-	-
Other Purchased Services (400-500 series)		33	33		-	-		33	33		-	-
General Supplies		87,653	87,653		(22,142)	(22,142)		65,511	65,511		59,891	59,891
Textbooks		6,640	6,640		(6,250)	(6,250)		390	390		390	390
Other Objects		210	210		-	-		210	210		204	204
Total Resource Room/Resource Center		16,661,277	16,661,277		(55,010)	(55,010)		16,606,267	16,606,267		16,584,464	16,584,464
Autism:												
Salaries of Teachers		1,004,150	1,004,150		466,157	466,157		1,470,307	1,470,307		1,470,307	1,470,307
Other Salaries for Instruction		878,542	878,542		391,331	391,331		1,269,873	1,269,873		1,266,683	1,266,683
General Supplies		20,820	20,820		(3,790)	(3,790)		17,030	17,030		16,988	16,988
Textbooks		250	250		-	-		250	250		-	-
Total Autism		1,903,762	1,903,762		853,698	853,698		2,757,460	2,757,460		2,753,978	2,753,978
Preschool Disabilities - Full-Time:												
Salaries of Teachers	709,336	-	709,336	85,533	-	85,533	794,869	-	794,869	793,947	-	793,947
Other Salaries for Instruction	650,641	-	650,641	141,546	-	141,546	792,187	-	792,187	791,486	-	791,486
General Supplies	7,500	-	7,500	(7,500)	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	1,367,477	-	1,367,477	219,579	-	219,579	1,587,056	-	1,587,056	1,585,433	-	1,585,433
TOTAL SPECIAL EDUCATION - INSTRUCTIO	1,547,179	28,023,432	29,570,611	2,379,977	2,598,156	2,598,156	1,765,358	30,403,409	32,168,767	1,763,735	30,343,963	32,107,698

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operative Fund 11.1-13	Blended Fund 15	Total Fund	Operative Fund 11.1-13	Blended Fund 15	Total Fund	Operative Fund 11.1-13	Blended Fund 15	Total Fund	Operative Fund 11.1-13	Blended Fund 15	Total Fund
Bilingual Education - Instruction												
Salaries of Teachers	\$ 13,337,422	\$ 13,337,422	\$ 13,337,422	\$ (1,397,292)	\$ 11,940,130	\$ 11,940,130	\$ 4,000	\$ 11,932,457	\$ 11,932,457	\$ 4,000	\$ 11,932,457	\$ 11,932,457
Other Salaries for Instruction	523,031	523,031	523,031	274,331	274,331	274,331		788,615	788,615		788,615	788,615
Purchased Professional/Educational Services	3,000	3,000	3,000	(3,000)	(3,000)	(3,000)						
Other Purchased Services (400-500 series)	143	143	143	(45,755)	(45,755)	(45,755)	49,030	193,216	193,216	49,027	193,216	193,216
General Supplies	250,878	300,878	300,878	(7,500)	(7,500)	(7,500)		4,448	4,448		4,448	4,448
Textbooks	15,290	15,290	15,290									
Other Objects	4,300	4,300	4,300					1,504	1,504		1,504	1,504
Total Bilingual Education - Instruction	54,000	14,137,964	14,187,964	(970)	(1,181,662)	(1,182,632)	53,020	12,929,240	12,929,240	53,027	12,929,240	12,929,240
School Spn. Co-curricular Acvtys. - Inst.												
Salaries	44,185	167,688	211,873	(3,580)	(25,716)	(29,296)	40,605	141,972	182,577	40,600	134,770	174,770
Purchased Services (300-500 series)	1,120	1,120	1,120	2,410	2,410	2,410		3,530	3,530		2,410	2,410
Supplies and Materials	1,400	1,400	1,400					1,400	1,400			
Other Objects	500	500	500									
Total School Spn. Co-curricular Acvtys. - Inst.	44,185	170,708	214,893	(500)	(23,800)	(24,300)	40,605	146,902	187,507	40,600	137,180	177,180
School Spn. Co-curricular Athletics - Inst.												
Salaries	1,016,736	1,016,736	1,016,736	28,293	28,293	28,293		1,045,029	1,045,029		1,042,252	1,042,252
Purchased Services (300-500 series)	243,010	243,010	243,010	33,250	33,250	33,250		276,260	276,260		249,636	249,636
Supplies and Materials	138,940	138,940	138,940	39,887	39,887	39,887		178,827	178,827		174,892	174,892
Other Objects	39,600	39,600	39,600	(1,206)	(1,206)	(1,206)		38,394	38,394		37,802	37,802
Total School Spn. Co-curricular Athletics - Inst.	1,438,286	1,438,286	1,438,286	100,224	100,224	100,224		1,538,510	1,538,510		1,504,582	1,504,582
Before/After School Programs - Instruction												
Salaries of Teachers	419,222	253,414	672,636	17,188	(66,654)	(49,466)	436,410	186,760	631,770	216,486	161,786	378,272
Other Salaries for Instructions	8,800	59,638	68,438	(9,720)	(9,720)	(9,720)	8,800	40,518	49,318	8,064	30,217	38,281
Supplies and Materials	5,300	5,300	5,300	(3,671)	(3,671)	(3,671)		1,629	1,629		1,430	1,430
Total Before/After School Programs - Instruction	438,022	308,952	736,974	17,188	(80,045)	(62,857)	445,210	228,907	674,117	224,550	193,433	417,983
Before/After School Programs - Support Svcs												
Salaries	189,240	22,055	211,295		(12,980)	(12,980)	189,240	9,075	198,315	128,728	8,876	137,604
Total Before/After School Programs - Support Svcs	189,240	22,055	211,295		(12,980)	(12,980)	189,240	9,075	198,315	128,728	8,876	137,604
Summer School - Instruction												
Salaries of Teachers	617,262	331,007	948,269		(91,023)	(91,023)	634,450	237,982	872,432	353,278	202,309	555,287
Other Salaries for Instructions	386,700	43,420	430,120	(15,501)	(6,062)	(19,563)	372,699	37,338	410,037	335,233	34,981	370,214
Purchased Professional & Tech Services	245,000	56,800	301,800	(8,632)	(8,632)	(19,200)	250,972	48,168	299,140	241,332	48,168	289,500
General Supplies	1,500	1,800	3,300	(50)	(50)	(1,500)		1,750	30,800	30,783	1,696	30,783
Total Summer School - Instruction	652,700	102,020	754,720	(28,229)	(14,144)	(42,373)	634,471	87,276	741,747	607,348	84,845	692,193
Summer School - Support Svcs												
Salaries	37,668	12,008	49,676		(3,260)	(11,291)	29,633	8,752	38,385	21,037	7,744	28,781
Purchased Professional & Tech Services				(8,035)		(8,035)	4,233		4,233	4,233		4,233
Total Summer School - Support Svcs	37,668	12,008	49,676	(8,035)	(3,260)	(11,291)	29,633	8,752	38,385	21,037	7,744	28,781
Alternative Education Program - Instruction												
Salaries of Teachers	720,368	114,028	834,396		(18,000)	(18,000)	688,397	96,028	784,425	632,678	92,389	725,267
Other Salaries for Instructions	3,545,053	3,545,053	3,545,053	(269,188)	(269,188)	(269,188)	3,275,865	3,275,865	3,275,865	3,077,943	3,077,943	3,077,943
Purchased Professional & Tech Services	377,913	377,913	377,913	(73,982)	(73,982)	(73,982)	303,931	303,931	303,931	300,788	300,788	300,788
Other Purchased Services (400-500 series)	3,050	3,050	3,050	(2,000)	(2,000)	(2,000)	750	750	750			
General Supplies	45,675	45,675	45,675	(44,925)	(44,925)	(44,925)						
Textbooks	56,410	56,410	56,410	(11,721)	(11,721)	(11,721)	44,689	44,689	44,689		43,417	43,417
Other Objects	9,500	9,500	9,500	(5,000)	(5,000)	(5,000)	4,500	4,500	4,500		2,216	2,216
Total Alternative Education Program - Instruction	4,041,901	4,041,901	4,041,901	(300)	(407,416)	(407,416)	3,634,485	3,634,485	3,634,485	3,426,318	3,426,318	3,426,318
Alternative Education Program - Support Svcs												
Salaries	1,710,005	1,710,005	1,710,005	(364,850)	(364,850)	(364,850)	1,345,155	1,345,155	1,345,155		1,209,265	1,209,265
Purchased Professional & Tech Services	2,000	2,000	2,000	(1,000)	(1,000)	(1,000)	1,000	1,000	1,000		442	442
Supplies and Materials	450	450	450				16,986	16,986	16,986		10,799	10,799
Other Objects	53,019	53,019	53,019	(36,033)	(36,033)	(36,033)	1,500	1,500	1,500		924	924
Total Alternative Education Program - Support Svcs	1,500	1,500	1,500	(401,883)	(401,883)	(401,883)	1,365,091	1,365,091	1,365,091		1,221,430	1,221,430
Total Alternative Education Program	1,706,974	1,706,974	1,706,974	(809,299)	(809,299)	(809,299)	5,808,875	5,808,875	5,808,875		4,647,748	4,647,748

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operative Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operative Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operative Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operative Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Other Supplemental / At Risk Programs - Instruction												
Salaries of Teachers		\$ 101,095	\$ 101,095		\$ 85,730	\$ 85,730		\$ 186,825	\$ 186,825		\$ 186,825	\$ 186,825
Other Purchased Services (400-500 series)	-	100	100	-	-	-	-	100	100	-	-	-
Total Other Supplemental at Risk Programs - Inst	-	101,195	101,195	-	85,730	85,730	-	186,925	186,925	-	186,825	186,825
Other Supplemental at Risk Programs - Support Svcs												
Salaries		131,302	131,302		72,402	72,402		203,704	203,704		203,295	203,295
Supplies and Materials		440	440		-	-		440	440		431	431
Other Objects	-	250	250	-	-	-	-	250	250	-	250	250
Total Other Supplemental at Risk Programs - Supp	-	131,992	131,992	-	72,402	72,402	-	204,394	204,394	-	203,976	203,976
Total Other Supplemental / At Risk Programs	-	233,187	233,187	-	158,132	158,132	-	391,319	391,319	-	390,801	390,801
Community Services Programs/Operations												
Salaries	\$ 425,459	-	425,459	\$ 44,062	-	44,062	\$ 469,521	-	469,521	\$ 468,980	-	468,980
Purchased Services (300-500 series)	516,040	-	516,040	1,006,638	-	1,006,638	1,522,678	-	1,522,678	1,364,445	-	1,364,445
Total Community Services Programs/Operations	941,499	-	941,499	1,050,700	-	1,050,700	1,992,199	-	1,992,199	1,833,425	-	1,833,425
Total Instruction	17,469,102	149,718,842	167,187,944	(5,315,149)	11,833,063	6,517,914	12,153,953	161,351,905	173,705,858	10,662,281	154,722,317	165,384,598
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	200,000	-	200,000	200,621	-	200,621	400,621	-	400,621	398,966	-	398,966
Tuition to Other LEAs Within the State - Special	1,900,000	-	1,900,000	(17,561)	-	(17,561)	1,882,439	-	1,882,439	1,757,520	-	1,757,520
Tuition to County Voc. School Dist. - Regular	18,642,339	-	18,642,339	18,642,339	-	18,642,339	18,642,339	-	18,642,339	18,642,339	-	18,642,339
Tuition to County Voc. School Dist. - Special	1,257,556	-	1,257,556	(331,170)	-	(331,170)	926,386	-	926,386	926,386	-	926,386
Tuition to CSSD & Regional Day Schools	4,000,000	-	4,000,000	(174,175)	-	(174,175)	3,825,825	-	3,825,825	3,594,891	-	3,594,891
Tuition to Private Schools for the Disabled - Within	15,050,000	-	15,050,000	(491,546)	-	(491,546)	14,558,454	-	14,558,454	14,225,126	-	14,225,126
Tuition to Private Schools for the Disabled & Other	200,000	-	200,000	(200,000)	-	(200,000)	-	-	-	-	-	-
Tuition - State Facilities	1,052,948	-	1,052,948	17,699	-	17,699	1,070,647	-	1,070,647	1,070,647	-	1,070,647
Total Undistributed Expenditures - Instruction:	42,302,843	-	42,302,843	(996,132)	-	(996,132)	41,306,711	-	41,306,711	40,615,875	-	40,615,875
Undist. Expend. - Attend. & Social Work												
Salaries	529,940	558,502	1,088,442	(17,819)	(39,227)	(57,046)	512,121	519,275	1,031,396	510,692	509,300	1,019,992
Salaries of Family Liaisons and Comm. Parent Inv. S	333,835	595,234	929,069	(10,888)	(39,421)	(50,309)	322,947	555,813	878,760	292,423	534,404	826,827
Salaries of Community/School Coordinators	-	44,042	44,042	-	(111)	(111)	-	43,931	43,931	-	43,825	43,825
Purchased Professional and Technical Services	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Supplies and Materials	5,000	4,400	9,400	(3,300)	(8,300)	(8,300)	-	1,100	1,100	-	848	848
Total Undist. Expend. - Attend. & Social Work	871,275	1,202,178	2,073,453	(33,707)	(82,059)	(115,766)	837,568	1,120,119	1,957,687	803,115	1,088,377	1,891,492
Undist. Expend. - Health Services												
Salaries	947,271	3,783,545	4,730,816	(130,504)	(254,211)	(384,715)	816,767	3,529,334	4,346,101	814,109	3,445,868	4,259,977
Purchased Professional and Technical Services	135,713	8,200	143,913	(16,278)	(8,200)	(24,478)	119,435	119,435	119,435	101,920	101,920	101,920
Other Purchased Services (400-500 series)	190,335	-	190,335	785	-	785	191,120	191,120	188,807	188,807	188,807	188,807
Supplies and Materials	62,045	12,150	74,195	(2,050)	(2,050)	(2,050)	62,045	10,100	72,145	61,331	7,911	69,242
Other Objects	-	150	150	-	-	-	-	150	150	-	-	-
Total Undist. Expend. - Health Services	1,335,364	3,804,045	5,139,409	(145,997)	(264,461)	(410,458)	1,189,367	3,539,584	4,728,951	1,166,167	3,453,779	4,619,946
Undist. Expend. - Speech, OT, PT and Related Services												
Salaries	3,130,416	-	3,130,416	(353,008)	-	(353,008)	2,777,408	2,777,408	2,777,408	2,576,037	-	2,576,037
Purchased Professional - Educational Services	675,000	-	675,000	(157,386)	-	(157,386)	517,614	517,614	517,614	420,400	-	420,400
General Supplies	4,700	-	4,700	(4,000)	-	(4,000)	700	-	700	-	-	-
Total Undist. Expend. - Speech, OT, PT and Related	3,810,116	-	3,810,116	(514,394)	-	(514,394)	3,295,722	-	3,295,722	2,696,437	-	2,696,437
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	5,938,402	-	5,938,402	(3,600)	-	(3,600)	5,934,802	5,934,802	5,932,045	5,932,045	-	5,932,045
Purchased Professional - Educational Services	1,475,000	-	1,475,000	(338,470)	-	(338,470)	1,136,530	1,136,530	696,392	696,392	-	696,392
Total Undist. Expend. - Other Supp. Serv. Student	7,413,402	-	7,413,402	(342,070)	-	(342,070)	7,071,332	-	7,071,332	6,628,437	-	6,628,437
Undist. Expend. - Guidance												
Salaries of Other Professional Staff	404,981	6,118,593	6,523,574	(12,941)	(44,551)	(57,492)	392,040	6,074,042	6,466,082	386,607	5,900,890	6,287,497
Salaries of Secretarial and Clerical Assistants	267,365	247,405	514,770	(86,367)	-	(86,367)	214,925	161,038	412,963	246,631	160,846	407,477
Other Salaries	483,208	-	483,208	24,600	-	24,600	507,808	507,808	507,671	507,671	-	507,671
Purchased Professional - Educational Services	8,189	1,500	9,689	(3,400)	-	(3,400)	4,789	1,500	6,289	1,195	5,797	5,797
Other Purchased Prof. and Tech. Services	325,000	-	325,000	31,250	-	31,250	356,250	356,250	356,217	356,217	-	356,217
Other Purchased Services (400-500 series)	132,129	-	132,129	(43,867)	-	(43,867)	88,262	88,262	87,625	87,625	-	87,625
Supplies and Materials	42,500	33,250	75,750	(13,423)	(6,188)	(19,611)	29,077	27,062	56,139	28,300	18,021	46,321
Other Objects	-	1,200	1,200	(1,200)	-	(1,200)	-	-	-	-	-	-
Total Undist. Expend. - Guidance	1,663,372	6,401,948	8,065,320	(33,221)	(138,306)	(171,527)	1,630,151	6,263,642	7,893,793	1,617,653	6,080,952	7,698,605

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PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT C-1a

	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
Undist. Expend. - Child Study Teams												
Salaries of Other Professional Staff	\$ 9,383,442		\$ 9,383,442	\$ (111,184)		\$ (111,184)	\$ 9,272,258		\$ 9,272,258	\$ 9,261,743		\$ 9,261,743
Salaries of Secretarial and Clerical Assistants	236,492		236,492	(43,000)		(43,000)	193,492		193,492	191,304		191,304
Other Salaries	78,388		78,388	13,440		13,440	91,828		91,828	91,827		91,827
Other Purchased Prof. and Tech. Services	138,500		138,500	(123,145)		(123,145)	15,355		15,355	12,450		12,450
Mis. Purchase Serv. (400-500 series other than Resid)	4,800		4,800	(1,100)		(1,100)	3,700		3,700	2,990		2,990
Total Undist. Expend. - Child Study Teams	9,841,622		9,841,622	(264,989)		(264,989)	9,576,633		9,576,633	9,560,314		9,560,314
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	1,644,291	\$ 3,303,527	4,947,818	428,997	\$ 344,159	773,156	2,073,288	\$ 3,647,686	5,720,974	2,069,578	\$ 3,646,859	5,716,437
Salaries of Other Professional Staff	446,192		446,192	208,928		208,928	655,120		655,120	654,634		654,634
Salaries of Secr and Clerical Assist.	687,486	24,251	711,737	28,044	32,873	60,917	715,530	57,124	772,654	686,048	57,123	743,171
Other Salaries	143,080		143,080	(41,030)		2,958	(38,072)		102,050	206,505		195,147
Sal of Facilitators, Math & Literacy Coaches		222,209	222,209		9,202	9,202		231,411		231,411		227,230
Purchased Prof- Educational Services	326,460	27,000	353,460	2,135	(3,000)	(865)	328,595	24,000	352,595	299,484	24,000	323,484
Other Purch Prof. and Tech. Services	527,000		527,000	(323,315)		(323,315)	203,685		203,685	202,213		202,213
Other Purch Services (400-500)	581,693		581,693	(43,673)		(43,673)	538,020		538,020	533,254		533,254
Supplies and Materials	37,490	10,850	48,340	(8,413)	(500)	(8,913)	29,077	10,350	39,427	28,132	7,408	35,540
Other Objects	1,528	3,000	4,528	556	(3,000)	(2,444)	2,084		2,084	-		2,084
Total Undist. Expend. - Improvement of Inst. Serv.	4,395,220	3,692,334	8,087,554	252,229	382,692	634,921	4,647,449	4,075,026	8,722,475	4,568,916	4,064,278	8,633,194
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	1,035,953	2,391,600	3,427,553	25,431	(654,866)	(629,435)	1,061,384	1,736,734	2,798,118	1,058,340	1,535,338	2,593,678
Purchased Professional and Technical Services	12,000	8,230	20,230	(8,500)	(6,254)	(14,754)	3,500	1,976	5,476	3,500	1,545	5,045
Other Purchased Services (400-500 series)	257,920		257,920	(9,700)		(9,700)	248,220		248,220	248,173		248,173
Supplies and Materials	18,625	236,299	254,924	(12,800)	(79,884)	(92,684)	5,825	156,415	162,240	5,617	138,307	143,924
Other Objects	1,800		1,800				1,800		1,800	1,800		1,800
Total Undist. Expend. - Edu. Media Serv./Sch. Lib	1,326,298	2,636,129	3,962,427	(5,569)	(741,004)	(746,573)	1,320,729	1,895,125	3,215,854	1,317,430	1,675,190	2,992,620
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	40,036		40,036	62,463		62,463	102,499		102,499	102,498		102,498
Salaries of Secretarial and Clerical Assist	86,973		86,973	(6,633)		(6,633)	80,340		80,340	79,315		79,315
Other Salaries	178,776		178,776	(89,393)		(89,393)	89,383		89,383	29,244		29,244
Purchased Professional - Educational Serv	852,060	47,250	899,250	(490,820)	(21,545)	(512,365)	361,180	25,705	386,885	353,193	19,045	372,238
Other Purchased Services (400-500 series)	8,775	16,100	24,875	(2,025)	(10,650)	(12,675)	6,750	5,450	12,200	6,750	4,114	10,864
Supplies and Materials	27,200	5,750	32,950	(23,520)	(500)	(23,820)	3,880	5,250	9,130	3,789	4,873	8,662
Total Undist. Expend. - Instructional Staff Trainin	1,193,760	69,100	1,262,860	(549,728)	(32,692)	(582,423)	644,032	36,405	680,437	574,789	28,032	602,821
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	2,303,419		2,303,419	64,920		64,920	2,368,339		2,368,339	2,345,529		2,345,529
Salaries of Attorneys	441,085		441,085	(52,601)		(52,601)	388,484		388,484	388,484		388,484
Legal Services	660,000		660,000	256,900		256,900	916,900		916,900	851,293		851,293
Audit Fees	145,000		145,000	101,000		101,000	246,000		246,000	120,414		120,414
Architect/Engineering Services	10,000		10,000	2,808		2,808	12,808		12,808	5,348		5,348
Purchased Professional Services	501,771		501,771	185,885		185,885	687,656		687,656	613,105		613,105
Purchased Technical Services	240,000		240,000	(218,251)		(218,251)	21,749		21,749	18,749		18,749
Communications/Telephone	794,000		794,000	(53,576)		(53,576)	740,424		740,424	684,777		684,777
BOE Other Purchased Services	42,084		42,084	(19,820)		(19,820)	22,264		22,264	17,236		17,236
Other Purchased Services (400-500 series)	540,000		540,000	150,060		150,060	690,060		690,060	676,875		676,875
Supplies and Materials	90,897		90,897	(32,291)		(32,291)	58,606		58,606	56,690		56,690
BOE In-House Training/Meeting Supplies	20,000		20,000	(2,600)		(2,600)	17,400		17,400	11,725		11,725
Judgements Against The School District	120,000		120,000	(47,182)		(47,182)	72,818		72,818	57,036		57,036
Miscellaneous Expenditures	53,585		53,585	(22,337)		(22,337)	31,248		31,248	24,286		24,286
BOE Membership & Dues	42,000		42,000	(4,500)		(4,500)	37,500		37,500	35,413		35,413
Total Undist. Expend. - Supp. Serv. - General Adm	6,003,841		6,003,841	308,415		308,415	6,312,258		6,312,256	5,906,960		5,906,960
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	412,336	11,463,069	11,875,405	(108,367)	1,676,882	1,568,515	303,969	13,139,951	13,443,920	173,483	13,132,879	13,306,362
Salaries of Other Professional Staff				78,464		78,464	78,464		78,464	78,463		78,463
Salaries of Secretarial and Clerical Assistants		3,753,727	3,753,727		186,432	186,432	3,940,159		3,940,159	3,932,416		3,932,416
Purchased Professional and Technical Services	8,000		8,000	(8,000)		(8,000)						
Other Purchased Services (400-500 series)	4,000	77,270	81,270	(43,446)	(46,940)	(8,400)	1,406	33,824	35,230	395	20,167	20,562
Supplies and Materials		372,207	372,207	(53,702)	(53,702)	(53,702)		318,505	318,505	288,675		288,675
Other Objects		23,750	23,750	(2,029)		(2,029)		21,721	21,721	-		17,671
Total Undist. Expend. - Support Serv. - School Adm	424,336	15,690,023	16,114,359	(40,497)	1,764,137	1,723,640	383,839	17,454,160	17,837,999	252,341	17,391,808	17,644,149

PATERSON PUBLIC SCHOOLS
COMBINING BUDGET BY FUND AND DEPARTMENT SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund Fund 11-13	Total General Fund	Blended Resource Fund 15
Unitid. Expend. - Central Services												
Salaries	\$ 5,068,582	\$ 5,068,582	\$ (319,567)	\$ 4,748,815	\$ 4,748,815	\$ -	\$ 4,748,815	\$ 4,748,815	\$ -	\$ 4,746,587	\$ 4,746,587	\$ -
Purchased Professional Services	375,000	375,000	341,250	716,250	716,250	-	716,250	716,250	-	691,431	691,431	-
Purchased Technical Services	375,900	375,900	41,857	417,757	417,757	-	417,757	417,757	-	415,715	415,715	-
Misc Purchased Services (400-500) (O/T 594)	72,120	72,120	(1,639)	70,490	70,490	-	70,490	70,490	-	68,448	68,448	-
Supplies and Materials	106,880	106,880	127,026	233,906	233,906	-	233,906	233,906	-	232,832	232,832	-
Miscellaneous Expenditures	18,700	18,700	(16,900)	1,800	1,800	-	1,800	1,800	-	1,534	1,534	-
Total Unitid. Expend. - Central Services	6,016,982	6,016,982	172,036	6,189,018	6,189,018	-	6,189,018	6,189,018	-	6,156,547	6,156,547	-
Unitid. Expend. - Admin Information Technology												
Salaries	752,099	752,099	(30,312)	721,787	721,787	-	721,787	721,787	-	721,180	721,180	-
Purchased Professional Services	89,920	89,920	89,920	89,920	89,920	-	89,920	89,920	-	89,915	89,915	-
Purchased Technical Services	1,298,090	1,298,090	98,421	1,396,511	1,396,511	-	1,396,511	1,396,511	-	1,388,504	1,388,504	-
Other Purchased Services (400-500 series)	36,000	36,000	(400)	35,600	35,600	-	35,600	35,600	-	33,933	33,933	-
Supplies and Materials	178,000	178,000	(138,040)	39,960	39,960	-	39,960	39,960	-	39,562	39,562	-
Total Unitid. Expend. - Admin Information Technology	2,654,189	2,654,189	19,589	2,283,778	2,283,778	-	2,283,778	2,283,778	-	2,271,094	2,271,094	-
Unitid. Expend. - Required Maintenance for School Facilities												
Salaries	3,236,336	3,236,336	138,238	3,374,574	3,374,574	-	3,374,574	3,374,574	-	3,370,149	3,370,149	-
Cleaning, Repair, and Maintenance Services	2,961,018	2,961,018	726,419	3,687,437	3,687,437	-	3,687,437	3,687,437	-	3,063,450	3,063,450	-
General Supplies	1,120,000	1,120,000	(9,877)	1,110,123	1,110,123	-	1,110,123	1,110,123	-	1,090,462	1,090,462	-
Other Objects	90,000	90,000	58,650	148,650	148,650	-	148,650	148,650	-	147,357	147,357	-
Total Unitid. Expend. - Required Maintenance for School Facilities	7,407,354	7,407,354	913,430	8,320,784	8,320,784	-	8,320,784	8,320,784	-	7,671,418	7,671,418	-
Unitid. Expend. - Care & Upkeep of Grounds												
Cleaning, Repair, and Maintenance Services	3,000	3,000	-	3,000	3,000	-	3,000	3,000	-	2,592	2,592	-
Total Unitid. Expend. - Care & Upkeep of Grounds	3,000	3,000	-	3,000	3,000	-	3,000	3,000	-	2,592	2,592	-
Unitid. Expend. - Custodial Services												
Salaries	670,587	670,587	374,133	1,044,720	1,044,720	-	1,044,720	1,044,720	-	1,044,719	1,044,719	-
Salaries of Non-Instructional Aides	10,876,650	10,876,650	990	10,877,640	10,877,640	-	10,877,640	10,877,640	-	10,877,640	10,877,640	-
Cleaning, Repair and Maintenance Services	5,445,099	5,445,099	(319,025)	5,126,074	5,126,074	-	5,126,074	5,126,074	-	5,126,074	5,126,074	-
Rent of Land, Building & Other than Lease Purchase	325,000	325,000	137,131	462,131	462,131	-	462,131	462,131	-	462,131	462,131	-
Other Purchased Property Services	2,284,200	2,284,200	(13,313)	2,270,887	2,270,887	-	2,270,887	2,270,887	-	2,270,887	2,270,887	-
Insurance	50,000	50,000	(619,907)	(569,907)	(569,907)	-	(569,907)	(569,907)	-	(569,907)	(569,907)	-
Miscellaneous Purchased Services	125,000	125,000	322,093	447,093	447,093	-	447,093	447,093	-	447,093	447,093	-
General Supplies	2,900,000	2,900,000	(24,871)	2,875,129	2,875,129	-	2,875,129	2,875,129	-	2,875,129	2,875,129	-
Energy (Natural Gas)	4,900,000	4,900,000	(813,000)	4,087,000	4,087,000	-	4,087,000	4,087,000	-	4,087,000	4,087,000	-
Energy (Oil)	40,000	40,000	286,100	326,100	326,100	-	326,100	326,100	-	326,100	326,100	-
Total Unitid. Expend. - Custodial Services	27,216,536	27,216,536	(35,000)	27,181,536	27,181,536	-	27,181,536	27,181,536	-	27,181,536	27,181,536	-
Unitid. Expend. - Security												
Salaries	1,153,770	1,153,770	374,133	1,527,903	1,527,903	-	1,527,903	1,527,903	-	1,527,903	1,527,903	-
Purchased Professional and Technical Services	6,144,800	6,144,800	815,000	6,959,800	6,959,800	-	6,959,800	6,959,800	-	6,959,800	6,959,800	-
General Supplies	10,000	10,000	2,845	12,845	12,845	-	12,845	12,845	-	12,845	12,845	-
Other Objects	60,000	60,000	(15,089)	44,911	44,911	-	44,911	44,911	-	44,911	44,911	-
Total Unitid. Expend. - Security	7,368,570	7,368,570	(15,089)	7,353,481	7,353,481	-	7,353,481	7,353,481	-	7,353,481	7,353,481	-
Unitid. Expend. - Oper. & Maint. Of Plant												
Salaries of Non-Instructional Aides	200,000	200,000	(124,976)	75,024	75,024	-	75,024	75,024	-	75,024	75,024	-
Sal. For Psp. Trans. (Bet. Home and School) - Requirs	151,150	151,150	78,298	229,448	229,448	-	229,448	229,448	-	229,448	229,448	-
Management Fees - ESC & CTSA Transportation Pk	560,981	560,981	(117,677)	443,304	443,304	-	443,304	443,304	-	443,304	443,304	-
Contract Services (Other than Home and School) - Ye	1,027,823	1,027,823	4,594,875	5,622,698	5,622,698	-	5,622,698	5,622,698	-	5,622,698	5,622,698	-
Contract Services (Between Home and School) - Ye	50,000	50,000	(24,285)	25,715	25,715	-	25,715	25,715	-	25,715	25,715	-
Contr Serv (Sp. Ed. Students) - Vendors	11,536,325	11,536,325	5,878,592	17,414,917	17,414,917	-	17,414,917	17,414,917	-	17,414,917	17,414,917	-
Contr Serv (Regular Students) - ESCs & CTSA	442,000	442,000	4,122,785	4,564,785	4,564,785	-	4,564,785	4,564,785	-	4,564,785	4,564,785	-
Contr Serv (Sp. Ed. Students) - ESCs & CTSA	5,000	5,000	(29,383)	25,617	25,617	-	25,617	25,617	-	25,617	25,617	-
Miss. Purchased Serv. - Transportation	5,000	5,000	(2,647)	2,353	2,353	-	2,353	2,353	-	2,353	2,353	-
Supplies and Materials	50,000	50,000	(7,500)	42,500	42,500	-	42,500	42,500	-	42,500	42,500	-
Transportation Supplies	400	400	-	400	400	-	400	400	-	400	400	-
Total Unitid. Expend. - Student Transportation Se	18,390,554	18,390,554	(117,677)	18,272,877	18,272,877	-	18,272,877	18,272,877	-	18,272,877	18,272,877	-
Total Unitid. Expend. - Chantidial Services												
Salaries	3,399,462	3,399,462	(70,670)	3,328,792	3,328,792	-	3,328,792	3,328,792	-	3,328,792	3,328,792	-
Purchased Professional and Technical Services	6,144,800	6,144,800	32,884	6,177,684	6,177,684	-	6,177,684	6,177,684	-	6,177,684	6,177,684	-
General Supplies	10,000	10,000	2,845	12,845	12,845	-	12,845	12,845	-	12,845	12,845	-
Other Objects	60,000	60,000	(15,089)	44,911	44,911	-	44,911	44,911	-	44,911	44,911	-
Total Unitid. Expend. - Security	9,614,262	9,614,262	(52,030)	9,562,232	9,562,232	-	9,562,232	9,562,232	-	9,562,232	9,562,232	-
Unitid. Expend. - Security												
Salaries	1,153,770	1,153,770	374,133	1,527,903	1,527,903	-	1,527,903	1,527,903	-	1,527,903	1,527,903	-
Purchased Professional and Technical Services	6,144,800	6,144,800	815,000	6,959,800	6,959,800	-	6,959,800	6,959,800	-	6,959,800	6,959,800	-
General Supplies	10,000	10,000	2,845	12,845	12,845	-	12,845	12,845	-	12,845	12,845	-
Other Objects	60,000	60,000	(15,089)	44,911	44,911	-	44,911	44,911	-	44,911	44,911	-
Total Unitid. Expend. - Security	7,368,570	7,368,570	(15,089)	7,353,481	7,353,481	-	7,353,481	7,353,481	-	7,353,481	7,353,481	-
Unitid. Expend. - Security												
Salaries	1,153,770	1,153,770	374,133	1,527,903	1,527,903	-	1,527,903	1,527,903	-	1,527,903	1,527,903	-
Purchased Professional and Technical Services	6,144,800	6,144,800	815,000	6,959,800	6,959,800	-	6,959,800	6,959,800	-	6,959,800	6,959,800	-
General Supplies	10,000	10,000	2,845	12,845	12,845	-	12,845	12,845	-	12,845	12,845	-
Other Objects	60,000	60,000	(15,089)	44,911	44,911	-	44,911	44,911	-	44,911	44,911	-
Total Unitid. Expend. - Security	7,368,570	7,368,570	(15,089)	7,353,481	7,353,481	-	7,353,481	7,353,481	-	7,353,481	7,353,481	-
Unitid. Expend. - Security												
Salaries	1,153,770	1,153,770	374,133	1,527,903	1,527,903	-	1,527,903	1,527,903	-	1,527,903	1,527,903	-
Purchased Professional and Technical Services	6,144,800	6,144,800	815,000	6,959,800	6,959,800	-	6,959,800	6,959,800	-	6,959,800	6,959,800	-
General Supplies	10,000	10,000	2,845	12,845	12,845	-	12,845	12,845	-	12,845	12,845	-
Other Objects	60,000	60,000	(15,089)	44,911	44,911</							

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	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
Allocated Benefits												
Regular Programs - Instruction - Employee Benefits												
Health Benefits	\$ 119,063		\$ 119,063	\$ 15,787		\$ 15,787	\$ 134,850		\$ 134,850	\$ 134,850		\$ 134,850
Special Programs - Instruction - Employee Benefits												
Health Benefits	499,273		499,273	51,433		51,433	550,706		550,706	550,706		550,706
Community Services Programs/Operations - Employee Benefits												
Health Benefits	97,385		97,385	(10,111)		(10,111)	87,274		87,274	87,274		87,274
Attendance and Social Work Services - Employee Benefits												
Health Benefits	157,769		157,769	15,014		15,014	172,783		172,783	172,782		172,782
Other Employee Benefits	2,000		2,000	(2,000)		(2,000)	-		-	-		-
Health Services - Employee Benefits												
Health Benefits	254,475		254,475	15,803		15,803	270,278		270,278	270,278		270,278
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits												
Health Benefits	722,537		722,537	(34,092)		(34,092)	688,445		688,445	688,444		688,444
Other Support Services - Students - Extraordinary Services - Employee Benefits												
Health Benefits	2,600,276		2,600,276	254,554		254,554	2,854,830		2,854,830	2,851,735		2,851,735
Other Support Services - Guidance - Employee Benefits												
Health Benefits	218,888		218,888	(18,761)		(18,761)	200,127		200,127	200,127		200,127
Other Support Services - Child Study Teams - Employee Benefits												
Health Benefits	2,105,346		2,105,346	62,790		62,790	2,168,136		2,168,136	2,168,136		2,168,136
Improvement of Instruction Services - Employee Benefits												
Health Benefits	537,229		537,229	33,143		33,143	570,372		570,372	569,192		569,192
Educational Media Services - School Library - Employee Benefits												
Health Benefits	244,486		244,486	(4,104)		(4,104)	240,382		240,382	240,382		240,382
Instructional Staff Training Services - Employee Benefits												
Tuition Reimbursement	988,944		988,944	(29,302)		(29,302)	959,642		959,642	955,130		955,130
Health Benefits	34,377		34,377	2,974		2,974	37,351		37,351	37,351		37,351
Support Services- General Administration - Employee Benefits												
Health Benefits	424,470		424,470	(37,775)		(37,775)	386,695		386,695	386,685		386,685
Support Services- School Administration												
Health Benefits	28,224		28,224	(1,483)		(1,483)	26,741		26,741	26,740		26,740
Support Services - Central Services - Employee Benefits												
Health Benefits	1,189,223		1,189,223	11,767		11,767	1,200,990		1,200,990	1,200,990		1,200,990
Support Services- Admin. Info. Tech. - Employee Benefits												
Health Benefits	215,763		215,763	(3,678)		(3,678)	212,085		212,085	212,085		212,085
Operation and Maintenance of Plant Services - Employee Benefits												
Health Benefits	980,049		980,049	80,132		80,132	1,060,181		1,060,181	1,060,180		1,060,180
Other Health Benefits	66,800		66,800	2,990		2,990	69,790		69,790	58,840		58,840
Student Transportation Services - Employee Benefits												
Health Benefits	17,946		17,946	11,018		11,018	28,964		28,964	28,964		28,964
Total Allocated Benefits	11,504,523	-	11,504,523	416,099	-	416,099	11,920,622	-	11,920,622	11,900,871	-	11,900,871
Unallocated Benefits												
Group Insurance	10,000		10,000	5,842		5,842	15,842		15,842	12,916		12,916
Social Security Contributions	4,300,000	\$ 2,263,771	6,563,771	(848,583)	\$ 31,772	(816,811)	3,451,417	\$ 2,295,543	5,746,960	3,414,726	\$ 2,230,111	5,644,837
Other Retirement Contributions - Regular	6,361,358	559,914	6,921,272	(185,000)	323,958	138,958	6,176,358	883,872	7,060,230	6,175,006	882,314	7,057,320
Other Retirement Contributions - ERIP	15,000		15,000	16,505		16,505	31,505		31,505	23,250		23,250
Unemployment Compensation	4,314,495		4,314,495	(3,198,123)		(3,198,123)	1,116,372		1,116,372	1,000,000		1,000,000
Workmen's Compensation	2,500,000		2,500,000	(1,151,107)		(1,151,107)	1,348,893		1,348,893	1,086,468		1,086,468
Health Benefits		49,947,724	49,947,724	492,286		492,286	50,440,010		50,440,010	-	50,313,068	50,313,068
Other Employee Benefits	2,011,500		2,011,500	32,807		32,807	2,044,307		2,044,307	2,039,948		2,039,948
Total Unallocated Benefits	19,512,353	52,771,409	72,283,762	(5,327,659)	848,016	(4,479,643)	14,184,694	53,619,425	67,804,119	13,752,314	53,425,493	67,177,807
On Behalf TPAF Pension Contributions (Non-Budgeted)										14,722,836		14,722,836
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)										17,530,831		17,530,831
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)										13,112,827		13,112,827
Total On-Behalf Contributions	-	-	-	-	-	-	-	-	-	45,366,494	-	45,366,494
Total Personal Services - Employee Benefits	31,016,876	52,771,409	83,788,285	(4,911,560)	848,016	(4,063,544)	26,105,316	53,619,425	79,724,741	71,019,679	53,425,493	124,445,172
Total Undistributed Expenditures	180,465,510	93,160,329	273,625,839	(90,225)	1,479,540	1,389,315	180,375,285	94,639,869	275,015,154	220,477,609	93,613,410	314,091,019
Total Current Expenditures	197,934,612	242,879,171	440,813,783	(5,405,374)	13,312,603	7,907,229	192,529,238	256,191,774	448,721,012	231,139,890	248,335,727	479,475,617

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**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund	Operative Fund 11 - 13	Blended Resources Fund 15	Total General Fund
Capital Outlay												
Equipment												
Regular Programs - Instruction:												
Grades 1-5		\$ 25,000	\$ 25,000		\$ (9,841)	\$ (9,841)		\$ 15,159	\$ 15,159		\$ 11,712	\$ 11,712
Grades 6-8		46,500	46,500		(7,064)	(7,064)		39,436	39,436		36,457	36,457
Grades 9-12	\$ 40,000	28,316	68,316	\$ (17,109)	(5,617)	(22,726)	\$ 22,891	22,699	45,590	\$ 22,892	20,137	43,029
Special Education - Instruction:												
At-Risk Programs		3,500	3,500		(3,500)	(3,500)						
School Sponsored Co-Curricular and Extra-Curricular Activities		20,000	20,000		(6,840)	(6,840)		13,160	13,160		10,812	10,812
Undistributed Expenditures - Technology	26,000	-	26,000	97,316	-	97,316	123,316	-	123,316	97,236	-	97,236
Undistributed Expenditures - Operation of Plant Serv	10,000	-	10,000	300,000	-	300,000	310,000	-	310,000	285,501	-	285,501
Undistributed Expenditures - Security	-	13,612	13,612	-	(12,304)	(12,304)	-	1,308	1,308	-	1,256	1,256
Total Equipment	76,000	136,928	212,928	380,207	(45,166)	335,041	456,207	91,762	547,969	405,629	80,374	486,003
Facilities Acquisition and Construction Services												
Other Purchased Prof. & Tech. Serv.	438,000	-	438,000	-	-	-	438,000	-	438,000	131,214	-	131,214
Construction Services	4,380,000	-	4,380,000	(380,207)	-	(380,207)	3,999,793	-	3,999,793	1,871,430	-	1,871,430
Total Facilities Acquisition and Construction Serv	4,818,000	-	4,818,000	(380,207)	-	(380,207)	4,437,793	-	4,437,793	2,002,644	-	2,002,644
Total Capital Outlay	4,894,000	136,928	5,030,928	-	(45,166)	(45,166)	4,894,000	91,762	4,985,762	2,408,273	80,374	2,488,647
Special Schools												
Accred. Even./Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers	116,896	-	116,896	13,022	-	13,022	129,918	-	129,918	115,679	-	115,679
General Supplies	14,079	-	14,079	-	-	-	14,079	-	14,079	10,378	-	10,378
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	130,975	-	130,975	13,022	-	13,022	143,997	-	143,997	126,057	-	126,057
Accred. Even./Adult H.S./Post-Grad.-Supp. Service												
Salaries	20,894	-	20,894	-	-	-	20,894	-	20,894	13,674	-	13,674
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	20,894	-	20,894	-	-	-	20,894	-	20,894	13,674	-	13,674
Total Accred. Even./Adult H.S./Post-Grad.	151,869	-	151,869	13,022	-	13,022	164,891	-	164,891	139,731	-	139,731
Adult Education-Local-Instruction												
Salaries of Teachers	528,485	-	528,485	12,910	-	12,910	541,395	-	541,395	522,303	-	522,303
Other Salaries for Instruction	5,184	-	5,184	7,347	-	7,347	12,531	-	12,531	12,531	-	12,531
General Supplies	1,076	-	1,076	-	-	-	1,076	-	1,076	416	-	416
Total Adult Education-Local-Instruction	534,745	-	534,745	20,257	-	20,257	555,002	-	555,002	535,250	-	535,250
Adult Education-Local-Support Serv.												
Salaries	354,060	-	354,060	(20,257)	-	(20,257)	333,803	-	333,803	299,221	-	299,221
Personal Services - Employee Benefits	122,473	-	122,473	(26,857)	-	(26,857)	95,616	-	95,616	81,669	-	81,669
Other Purchased Services (400-500 series)	7,419	-	7,419	-	-	-	7,419	-	7,419	4,576	-	4,576
Other Objects	1,494	-	1,494	-	-	-	1,494	-	1,494	1,232	-	1,232
Total Adult Education-Local-Support Serv.	485,446	-	485,446	(47,114)	-	(47,114)	438,332	-	438,332	386,698	-	386,698
Total Adult Education-Local	1,020,191	-	1,020,191	(26,857)	-	(26,857)	993,334	-	993,334	921,948	-	921,948
GED Test Centers												
Salaries	8,784	-	8,784	1,332	-	1,332	10,116	-	10,116	8,838	-	8,838
Supplies and Materials	33,216	-	33,216	(1,332)	-	(1,332)	31,884	-	31,884	26,297	-	26,297
Total GED Testing Centers	42,000	-	42,000	-	-	-	42,000	-	42,000	35,135	-	35,135
Total Special Schools	1,214,060	-	1,214,060	(13,835)	-	(13,835)	1,200,225	-	1,200,225	1,096,814	-	1,096,814
Transfer of Funds to Charter Schools	34,657,787	-	34,657,787	(361,964)	-	(361,964)	34,295,823	-	34,295,823	34,184,458	-	34,184,458
Total Expenditures	238,700,439	243,016,099	481,716,538	(5,781,173)	13,267,437	7,486,264	232,919,286	256,283,536	489,202,822	268,829,435	248,416,101	517,245,536

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	\$ 206,794,965	\$ (243,016,099)	\$ (36,221,134)	\$ 5,857,085	\$ (13,267,437)	\$ (7,410,352)	\$ 212,652,050	\$ (256,283,536)	\$ (43,631,486)	\$ 225,934,189	\$ (248,416,101)	\$ (22,481,912)
Other Financing Sources (Uses):												
Operating Transfers In:												
Transfer from Special Revenue Fund - Preschool Program				6,900,000		6,900,000	6,900,000		6,900,000	6,900,000		6,900,000
Contr. to School Based Budgets - General Fund		236,466,074	236,466,074		13,267,437	13,267,437		249,733,511	249,733,511		242,096,975	242,096,975
Contr. to School Based Budgets - Spec. Rev. Fund		6,550,025	6,550,025		-	-		6,550,025	6,550,025		6,319,126	6,319,126
Operating Transfers Out:												
Transfer to Special Revenue Fund - Preschool P	(2,315,185)		(2,315,185)	-	-	-	(2,315,185)		(2,315,185)	(2,315,185)		(2,315,185)
Contribution to School Based Budgets	(236,466,074)		(236,466,074)	(13,267,437)	-	(13,267,437)	(249,733,511)		(249,733,511)	(242,096,975)		(242,096,975)
Total Other Financing Sources (Uses):	(238,781,259)	243,016,099	4,234,840	(6,367,437)	13,267,437	6,900,000	(245,148,696)	256,283,536	11,134,840	(237,512,160)	248,416,101	10,903,941
Excess (Deficiency) of Revenues and Other Financing Sources												
Over (Under) Expenditures and Other Financing 1	(31,986,294)	-	(31,986,294)	(510,352)	-	(510,352)	(32,496,646)	-	(32,496,646)	(11,577,971)	-	(11,577,971)
Fund Balance, July 1	43,570,129	-	43,570,129	-	-	-	43,570,129	-	43,570,129	43,570,129	-	43,570,129
Fund Balance, June 30	\$ 11,583,835	\$ -	\$ 11,583,835	\$ (510,352)	\$ -	\$ (510,352)	\$ 11,073,483	\$ -	\$ 11,073,483	\$ 31,992,158	\$ -	\$ 31,992,158

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources		\$ 461,779	\$ 461,779	\$ 274,755	\$ 187,024
State Sources	\$ 54,066,177	6,851,719	60,917,896	53,656,375	7,261,521
Federal Sources	33,076,328	5,053,799	38,130,127	34,219,123	3,911,004
Total Revenues	87,142,505	12,367,297	99,509,802	88,150,253	11,359,549
EXPENDITURES					
Instruction					
Salaries of Teachers	22,385,209	(11,934,041)	10,451,168	8,919,876	1,531,292
Other Salaries for Instruction	1,865,616	615,930	2,481,546	1,856,902	624,644
Purchased Professional - Educational Services	-	1,000	1,000	-	1,000
Purchased Professional and Technical Services	304,916	251,528	556,444	424,656	131,788
Other Purchased Services (400-500 series)	11,700	266,080	277,780	237,067	40,713
General Supplies	605,000	1,484,278	2,089,278	1,453,338	635,940
Textbooks	30,148	(3,463)	26,685	19,757	6,928
Tuition	6,986,719	(2,516,684)	4,470,035	4,402,110	67,925
Other Objects	-	80,161	80,161	60,736	19,425
Total Instruction	32,189,308	(11,755,211)	20,434,097	17,374,442	3,059,655
Support Services					
Salaries of Other Professional Staff	3,017,761	1,575,611	4,593,372	4,177,884	415,488
Salaries of Supervisors of Instruction	681,258	3,981,589	4,662,847	4,457,618	205,229
Salaries of Secretarial and Clerical Asst.	406,747	198,728	605,475	535,785	69,690
Other Salaries	531,949	573,905	1,105,854	755,878	349,976
Personal Services - Employee Benefits	2,629,575	4,479,097	7,108,672	6,435,272	673,400
Purchased Educational Services - Contracted Pre-K	38,000,000	813,148	38,813,148	35,205,390	3,607,758
Purchased Professional - Educational Services	3,803,972	3,559,390	7,363,362	5,923,169	1,440,193
Other Purchased Professional Services	-	148,390	148,390	144,447	3,943
Purchased Technical Services	-	72,336	72,336	20,847	51,489
Rentals	1,375,000	(115,000)	1,260,000	541,093	718,907
Contr. Serv.-Trans. (Field Trips)	46,800	61,391	108,191	51,472	56,719
Travel	46,395	53,729	100,124	31,702	68,422
Other Purchased Services (400-500 series)	68,000	968,360	1,036,360	888,174	148,186
Supplies & Materials	108,400	529,087	637,487	449,277	188,210
Indirect Costs	-	15,942	15,942	15,942	-
Other Objects	2,500	197,696	200,196	173,292	26,904
Total Support Services	50,718,357	17,113,399	67,831,756	59,807,242	8,024,514
Facilities Acquisition and Construction Services					
Instructional Equipment		109,109	109,109	64,628	44,481
Total Facilities Acquisition and Construction Services	-	109,109	109,109	64,628	44,481
Transfer to Charter Schools					
	-	-	-	-	-
Sub-Total Expenditures	82,907,665	5,467,297	88,374,962	77,246,312	11,128,650
OTHER FINANCING SOURCES (USES)					
Operating Transfer In - General Fund	2,315,185		2,315,185	2,315,185	
Operating Transfer Out - General Fund		(6,900,000)	(6,900,000)	(6,900,000)	
Transfer Out to School Based Budgets (General Fund)	(6,550,025)	-	(6,550,025)	(6,319,126)	230,899
Sub-total Other Financing Sources (Uses)	(4,234,840)	(6,900,000)	(11,134,840)	(10,903,941)	230,899
Total Outflows	87,142,505	12,367,297	99,509,802	88,150,253	11,359,549
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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)	\$ 494,763,624	(C-2)	\$ 88,150,253
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 (Net of Cancellations)				\$ 237,201
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2016)		(42,324,452)		
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2015)		<u>42,237,186</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>\$ 494,676,358</u>	(B-2)	<u>\$ 88,387,454</u>
Uses/Outflows of Resources				
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 517,245,536	(C-2)	\$ 77,246,312
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 (Net of Cancellations)		<u>-</u>		<u>237,201</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 517,245,536</u>	(B-2)	<u>\$ 77,483,513</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION INFORMATION

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Public Employees Retirement System

Last Three Fiscal Years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.71825%	0.69326%	0.68291%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 161,232,270	\$ 129,796,791	\$ 130,517,153
District's Covered-Employee Payroll	\$ 51,324,865	\$ 47,817,701	\$ 49,399,788
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	314.1%	271.4%	281.2%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.93%	52.08%	48.72%

* The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS**

Public Employees Retirement System

Last Three Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 6,175,006	\$ 5,701,280	\$ 5,130,575
Contributions in Relation to the Contractually Required Contribution	<u>6,175,006</u>	<u>5,701,280</u>	<u>5,130,575</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 51,324,865	\$ 47,817,701	\$ 46,399,788
Contributions as a Percentage of Covered-Employee Payroll	12.0%	11.9%	11%

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This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Teachers Pension and Annuity Fund

Last Three Fiscal Years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0%	0%	0%
District's Proportionate Share of the Net Pension Liability (Asset)	\$-0-	\$-0-	\$-0-
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>\$ 1,170,320,277</u>	<u>\$ 994,021,760</u>	<u>\$ 990,978,345</u>
Total	<u>\$ 1,170,320,277</u>	<u>\$ 994,021,760</u>	<u>\$ 990,978,345</u>
District's Covered-Employee Payroll	\$ 187,722,451	\$ 182,518,825	\$ 182,326,952
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	28.74%	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Change of Benefit Terms:

None.

Change of Assumptions:

Assumptions used in calculating the net pension liability and statutorily required employer contribution are presented in Note 4D.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

**PATERSON PUBLIC SCHOOLS
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2016**

	Operating <u>Fund</u>	Blended Resource <u>Fund</u>	Total General <u>Fund</u>
ASSETS			
Cash	\$ (6,074,615)	\$ 6,896,124	\$ 821,509
Receivables			
Intergovernmental			
Local	486,020		486,020
State	828,065		828,065
Federal	909,011		909,011
Accounts	12,366,893		12,366,893
Due from Other Funds	1,469,100	-	1,469,100
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 9,984,474</u>	<u>\$ 6,896,124</u>	<u>\$ 16,880,598</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 12,643,900	\$ 6,761,784	\$ 19,405,684
Accrued Salaries and Wages	1,082,016	134,340	1,216,356
Claims and Judgments Payable	3,631,307		3,631,307
Accrued Liability for Insurance Claims	216,733		216,733
Compensated Absences Payable	2,742,812	-	2,742,812
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>20,316,768</u>	<u>6,896,124</u>	<u>27,212,892</u>
Fund Balances			
Restricted			
Capital Reserve	3,797,356		3,797,356
Capital Reserve-Designated for Subsequent Year's Expenditures	2,200,000		2,200,000
Emergency Reserve	1,000,000		1,000,000
Assigned			
Year End Encumbrances	387,602		387,602
Designated for Subsequent Year's Expenditures	16,406,456		16,406,456
Unassigned	(34,123,708)	-	(34,123,708)
	<u> </u>	<u> </u>	<u> </u>
Total General Fund	<u>(10,332,294)</u>	<u>-</u>	<u>(10,332,294)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 9,984,474</u>	<u>\$ 6,896,124</u>	<u>\$ 16,880,598</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 249,716,495		\$ 242,079,959	\$ 7,636,536
General Fund Reserve for Encumbrances at June 30, 2015	17,016		17,016	-
Combined General Fund Contribution	249,733,511	97.46%	242,096,975	7,636,536
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	5,943,622		5,735,747	207,875
Title I, Part A - June 30, 2015 Unearned Revenue	-		-	-
	5,943,622	2.31%	5,735,747	207,875
Title III, Part A: <i>English Language Acq</i>	606,403		583,379	23,024
Title III, Part A - June 30, 2015 Unearned Revenue	-		-	-
	606,403	0.23%	583,379	23,024
Total Restricted Federal Resources	6,550,025	2.54%	6,319,126	230,899
Totals	\$ 256,283,536	100.00%	\$ 248,416,101	\$ 7,867,435

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 2,991,945		\$ 2,374,397	\$ 617,548
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	2,991,945	97.47%	2,374,397	617,548
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	70,490		55,941	14,549
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	70,490	2.30%	55,941	14,549
Title III, Part A: <i>English Language Acq</i>	7,182		5,700	1,482
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	7,182	0.23%	5,700	1,482
Total Restricted Federal Resources	77,672	2.53%	61,641	16,031
Totals	\$ 3,069,617	100.00%	\$ 2,436,038	\$ 633,579

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 6,451,009		\$ 6,450,574	\$ 435
General Fund Reserve for Encumbrances at June 30, 2015	49		49	-
Combined General Fund Contribution	6,451,058	97.29%	6,450,623	435
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	162,975		162,964	11
Title I, Part A - June 30, 2015 Unearned Revenue	162,975	2.46%	162,964	11
Title III, Part A: <i>English Language Acq</i>	16,605		16,604	1
Title III, Part A - June 30, 2015 Unearned Revenue	16,605	0.25%	16,604	1
Total Restricted Federal Resources	179,580	2.71%	179,568	12
Totals	\$ 6,630,638	100.00%	\$ 6,630,191	\$ 447

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,848,428		\$ 3,767,866	\$ 80,562
General Fund Reserve for Encumbrances at June 30, 2015	-		-	-
Combined General Fund Contribution	3,848,428	97.07%	3,767,866	80,562
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,470		103,262	2,208
Title I, Part A - June 30, 2015 Unearned Revenue	-		-	-
	105,470	2.66%	103,262	2,208
Title III, Part A: <i>English Language Acq</i>	10,746		10,521	225
Title III, Part A - June 30, 2015 Unearned Revenue	-		-	-
	10,746	0.27%	10,521	225
Total Restricted Federal Resources	116,216	2.93%	113,783	2,433
Totals	\$ 3,964,644	100.00%	\$ 3,881,649	\$ 82,995

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 4

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,891,830		\$ 4,888,829	\$ 3,001
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,891,830	97.17%	4,888,829	3,001
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	129,320		129,302	18
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	129,320	2.57%	129,302	18
Title III, Part A: <i>English Language Acq</i>	13,176		13,081	95
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	13,176	0.26%	13,081	95
Total Restricted Federal Resources	142,496	2.83%	142,383	113
Totals	\$ 5,034,326	100.00%	\$ 5,031,212	\$ 3,114

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 5

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,542,611		\$ 6,499,204	\$ 43,407
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>6,542,611</u>	<u>96.42%</u>	<u>6,499,204</u>	<u>43,407</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	220,215		219,067	1,148
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>220,215</u>	<u>3.25%</u>	<u>219,067</u>	<u>1,148</u>
Title III, Part A: <i>English Language Acq</i>	22,437		22,244	193
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>22,437</u>	<u>0.33%</u>	<u>22,244</u>	<u>193</u>
Total Restricted Federal Resources	<u>242,652</u>	<u>3.58%</u>	<u>241,311</u>	<u>1,341</u>
Totals	<u>\$ 6,785,263</u>	<u>100.00%</u>	<u>\$ 6,740,515</u>	<u>\$ 44,748</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 5,127,773		\$ 5,001,502	\$ 126,271
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>5,127,773</u>	<u>97.44%</u>	<u>5,001,502</u>	<u>126,271</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	122,165		119,083	3,082
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>122,165</u>	<u>2.32%</u>	<u>119,083</u>	<u>3,082</u>
Title III, Part A: <i>English Language Acq</i>	12,447		12,319	128
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>12,447</u>	<u>0.24%</u>	<u>12,319</u>	<u>128</u>
Total Restricted Federal Resources	<u>134,612</u>	<u>2.56%</u>	<u>131,402</u>	<u>3,210</u>
Totals	<u>\$ 5,262,385</u>	<u>100.00%</u>	<u>\$ 5,132,904</u>	<u>\$ 129,481</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,142,829		\$ 3,140,332	\$ 2,497
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	3,142,829	97.95%	3,140,332	2,497
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	59,625		59,625	
Title I, Part A - June 30, 2015 Unearned Revenue	59,625	1.86%	59,625	-
Title III, Part A: <i>English Language Acq</i>	6,075		6,075	
Title III, Part A - June 30, 2015 Unearned Revenue	6,075	0.19%	6,075	-
Total Restricted Federal Resources	65,700	2.05%	65,700	-
Totals	\$ 3,208,529	100.00%	\$ 3,206,032	\$ 2,497

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 4,881,235		\$ 4,880,272	\$ 963
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,881,235	96.85%	4,880,272	963
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	143,895		143,895	
Title I, Part A - June 30, 2015 Unearned Revenue	143,895	2.86%	143,895	-
Title III, Part A: <i>English Language Acq</i>	14,661		14,612	49
Title III, Part A - June 30, 2015 Unearned Revenue	14,661	0.29%	14,612	49
Total Restricted Federal Resources	158,556	3.15%	158,507	49
Totals	\$ 5,039,791	100.00%	\$ 5,038,779	\$ 1,012

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 10,613,207		\$ 10,608,671	\$ 4,536
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	10,613,207	96.77%	10,608,671	4,536
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	321,445		321,205	240
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	321,445	2.93%	321,205	240
Title III, Part A: <i>English Language Acq</i>	32,751		32,751	
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	32,751	0.30%	32,751	-
Total Restricted Federal Resources	354,196	3.23%	353,956	240
Totals	\$ 10,967,403	100.00%	\$ 10,962,627	\$ 4,776

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 5,790,311		\$ 5,101,566	\$ 688,745
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	5,790,311	97.41%	5,101,566	688,745
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,655		123,074	16,581
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	139,655	2.35%	123,074	16,581
Title III, Part A: <i>English Language Acq</i>	14,229		12,569	1,660
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	14,229	0.24%	12,569	1,660
Total Restricted Federal Resources	153,884	2.59%	135,643	18,241
Totals	\$ 5,944,195	100.00%	\$ 5,237,209	\$ 706,986

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 11

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,487,319		\$ 2,486,753	\$ 566
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>2,487,319</u>	<u>97.06%</u>	<u>2,486,753</u>	<u>566</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	68,370		68,370	
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>68,370</u>	<u>2.67%</u>	<u>68,370</u>	<u>-</u>
Title III, Part A: <i>English Language Acq</i>	6,966		6,918	48
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>6,966</u>	<u>0.27%</u>	<u>6,918</u>	<u>48</u>
Total Restricted Federal Resources	<u>75,336</u>	<u>2.94%</u>	<u>75,288</u>	<u>48</u>
Totals	<u>\$ 2,562,655</u>	<u>100.00%</u>	<u>\$ 2,562,041</u>	<u>\$ 614</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 5,205,601		\$ 5,205,097	\$ 504
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	5,205,601	97.28%	5,205,097	504
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	131,970		131,970	-
Title I, Part A - June 30, 2015 Unearned Revenue	131,970	2.47%	131,970	-
Title III, Part A: <i>English Language Acq</i>	13,446		13,376	-
Title III, Part A - June 30, 2015 Unearned Revenue	13,446	0.25%	13,376	70
Total Restricted Federal Resources	145,416	2.72%	145,346	70
Totals	\$ 5,351,017	100.00%	\$ 5,350,443	\$ 574

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 4,133,617		\$ 4,130,780	\$ 2,837
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,133,617	96.38%	4,130,780	2,837
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	140,980		140,980	
Title I, Part A - June 30, 2015 Unearned Revenue	140,980	3.29%	140,980	-
Title III, Part A: <i>English Language Acq</i>	14,364		14,143	221
Title III, Part A - June 30, 2015 Unearned Revenue	14,364	0.33%	14,143	221
Total Restricted Federal Resources	155,344	3.62%	155,123	221
Totals	\$ 4,288,961	100.00%	\$ 4,285,903	\$ 3,058

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 2,324,933		\$ 2,324,886	\$ 47
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	2,324,933	97.63%	2,324,886	47
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	51,145		51,145	
Title I, Part A - June 30, 2015 Unearned Revenue	51,145	2.15%	51,145	-
Title III, Part A: <i>English Language Acq</i>	5,211		5,211	-
Title III, Part A - June 30, 2015 Unearned Revenue	5,211	0.22%	5,211	-
Total Restricted Federal Resources	56,356	2.37%	56,356	-
Totals	\$ 2,381,289	100.00%	\$ 2,381,242	\$ 47

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 6,248,883		\$ 5,589,475	\$ 659,408
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	6,248,883	96.93%	5,589,475	659,408
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	179,670		160,886	18,784
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	179,670	2.79%	160,886	18,784
Title III, Part A: <i>English Language Acq</i>	18,306		16,146	2,160
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	18,306	0.28%	16,146	2,160
Total Restricted Federal Resources	197,976	3.07%	177,032	20,944
Totals	\$ 6,446,859	100.00%	\$ 5,766,507	\$ 680,352

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 8,640,188		\$ 7,663,925	\$ 976,263
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>8,640,188</u>	<u>96.74%</u>	<u>7,663,925</u>	<u>976,263</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	263,409		233,705	29,704
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>263,409</u>	<u>2.95%</u>	<u>233,705</u>	<u>29,704</u>
Title III, Part A: <i>English Language Acq</i>	27,523		24,559	2,964
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>27,523</u>	<u>0.31%</u>	<u>24,559</u>	<u>2,964</u>
Total Restricted Federal Resources	<u>290,932</u>	<u>3.26%</u>	<u>258,264</u>	<u>32,668</u>
Totals	<u>\$ 8,931,120</u>	<u>100.00%</u>	<u>\$ 7,922,189</u>	<u>\$ 1,008,931</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,276,879		\$ 3,234,769	\$ 42,110
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	3,276,879	96.91%	3,234,769	42,110
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	94,605		93,460	1,145
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	94,605	2.80%	93,460	1,145
Title III, Part A: <i>English Language Acq</i>	9,639		9,639	
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	9,639	0.29%	9,639	-
Total Restricted Federal Resources	104,244	3.09%	103,099	1,145
Totals	\$ 3,381,123	100.00%	\$ 3,337,868	\$ 43,255

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 4,995,008		\$ 4,897,454	\$ 97,554
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,995,008	97.40%	4,897,454	97,554
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	121,105		118,665	2,440
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	121,105	2.36%	118,665	2,440
Title III, Part A: <i>English Language Acq</i>	12,339		12,068	271
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	12,339	0.24%	12,068	271
Total Restricted Federal Resources	133,444	2.60%	130,733	2,711
Totals	\$ 5,128,452	100.00%	\$ 5,028,187	\$ 100,265

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 21

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,437,454		\$ 5,495,003	\$ 942,451
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	6,437,454	96.91%	5,495,003	942,451
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	186,295		158,766	27,529
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	186,295	2.80%	158,766	27,529
Title III, Part A: <i>English Language Acq</i>	18,981		16,444	2,537
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	18,981	0.29%	16,444	2,537
Total Restricted Federal Resources	205,276	3.09%	175,210	30,066
Totals	\$ 6,642,730	100.00%	\$ 5,670,213	\$ 972,517

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,124,214		\$ 5,537,175	\$ 587,039
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	6,124,214	96.10%	5,537,175	587,039
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	225,780		203,971	21,809
Title I, Part A - June 30, 2015 Unearned Revenue	225,780	3.54%	-	-
Title III, Part A: <i>English Language Acq</i>	23,004		20,743	
Title III, Part A - June 30, 2015 Unearned Revenue	23,004	0.36%	-	-
Total Restricted Federal Resources	248,784	3.90%	224,714	24,070
Totals	\$ 6,372,998	100.00%	\$ 5,761,889	\$ 611,109

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 5,431,151		\$ 5,426,907	\$ 4,244
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	5,431,151	96.60%	5,426,907	4,244
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	173,575		173,575	
Title I, Part A - June 30, 2015 Unearned Revenue	173,575	3.09%	-	-
Title III, Part A: <i>English Language Acq</i>	17,685		17,415	270
Title III, Part A - June 30, 2015 Unearned Revenue	17,685	0.31%	-	-
Total Restricted Federal Resources	191,260	3.40%	190,990	270
Totals	\$ 5,622,411	100.00%	\$ 5,617,897	\$ 4,514

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 4,830,247		\$ 4,793,743	\$ 36,504
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,830,247	96.58%	4,793,743	36,504
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	155,025		153,866	1,159
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	155,025	3.10%	153,866	1,159
Title III, Part A: <i>English Language Acq</i>	15,795		15,795	
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	15,795	0.32%	15,795	-
Total Restricted Federal Resources	170,820	3.42%	169,661	1,159
Totals	\$ 5,001,067	100.00%	\$ 4,963,404	\$ 37,663

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 6,634,872		\$ 6,630,355	\$ 4,517
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	6,634,872	96.84%	6,630,355	4,517
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	196,365		196,365	
Title I, Part A - June 30, 2015 Unearned Revenue	196,365	2.87%	196,365	-
Title III, Part A: <i>English Language Acq</i>	20,007		19,855	152
Title III, Part A - June 30, 2015 Unearned Revenue	20,007	0.29%	19,855	152
Total Restricted Federal Resources	216,372	3.16%	216,220	152
Totals	\$ 6,851,244	100.00%	\$ 6,846,575	\$ 4,669

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 5,521,037		\$ 4,920,291	\$ 600,746
General Fund Reserve for Encumbrances at June 30, 2015	-		-	-
Combined General Fund Contribution	5,521,037	97.77%	4,920,291	600,746
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	114,215		101,657	12,558
Title I, Part A - June 30, 2015 Unearned Revenue	-		-	-
	114,215	2.02%	101,657	12,558
Title III, Part A: <i>English Language Acq</i>	11,637		10,568	1,069
Title III, Part A - June 30, 2015 Unearned Revenue	-		-	-
	11,637	0.21%	10,568	1,069
Total Restricted Federal Resources	125,852	2.23%	112,225	13,627
Totals	\$ 5,646,889	100.00%	\$ 5,032,516	\$ 614,373

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,884,635		\$ 2,791,369	\$ 93,266
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	2,884,635	97.31%	2,791,369	93,266
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	72,345		69,992	2,353
Title I, Part A - June 30, 2015 Unearned Revenue	72,345	2.44%	69,992	2,353
Title III, Part A: <i>English Language Acq</i>	7,371		7,171	200
Title III, Part A - June 30, 2015 Unearned Revenue	7,371	0.25%	7,171	200
Total Restricted Federal Resources	79,716	2.69%	77,163	2,553
Totals	\$ 2,964,351	100.00%	\$ 2,868,532	\$ 95,819

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 8,961,873		\$ 8,958,889	\$ 2,984
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	8,961,873	97.43%	8,958,889	2,984
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	213,855		213,855	
Title I, Part A - June 30, 2015 Unearned Revenue	213,855	2.33%	213,855	-
Title III, Part A: <i>English Language Acq</i>	21,789		21,789	
Title III, Part A - June 30, 2015 Unearned Revenue	21,789	0.24%	21,789	-
Total Restricted Federal Resources	235,644	2.57%	235,644	-
Totals	\$ 9,197,517	100.00%	\$ 9,194,533	\$ 2,984

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,577,976		\$ 3,548,466	\$ 29,510
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>3,577,976</u>	<u>96.80%</u>	<u>3,548,466</u>	<u>29,510</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,060		106,305	755
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>107,060</u>	<u>2.90%</u>	<u>106,305</u>	<u>755</u>
Title III, Part A: <i>English Language Acq</i>	10,908		10,908	
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>10,908</u>	<u>0.30%</u>	<u>10,908</u>	<u>-</u>
Total Restricted Federal Resources	<u>117,968</u>	<u>3.20%</u>	<u>117,213</u>	<u>755</u>
Totals	<u>\$ 3,695,944</u>	<u>100.00%</u>	<u>\$ 3,665,679</u>	<u>\$ 30,265</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,071,120		\$ 2,521,689	\$ 549,431
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>3,071,120</u>	<u>96.91%</u>	<u>2,521,689</u>	<u>549,431</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	88,775		72,859	15,916
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>88,775</u>	<u>2.80%</u>	<u>72,859</u>	<u>15,916</u>
Title III, Part A: <i>English Language Acq</i>	9,045		7,546	1,499
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>9,045</u>	<u>0.29%</u>	<u>7,546</u>	<u>1,499</u>
Total Restricted Federal Resources	<u>97,820</u>	<u>3.09%</u>	<u>80,405</u>	<u>17,415</u>
Totals	<u>\$ 3,168,940</u>	<u>100.00%</u>	<u>\$ 2,602,094</u>	<u>\$ 566,846</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 4,410,762		\$ 4,373,612	\$ 37,150
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>4,410,762</u>	<u>96.89%</u>	<u>4,373,612</u>	<u>37,150</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	128,260		127,294	966
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>128,260</u>	<u>2.82%</u>	<u>127,294</u>	<u>966</u>
Title III, Part A: <i>English Language Acq</i>	13,068		13,068	
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	<u>13,068</u>	<u>0.29%</u>	<u>13,068</u>	<u>-</u>
Total Restricted Federal Resources	<u>141,328</u>	<u>3.11%</u>	<u>140,362</u>	<u>966</u>
Totals	<u>\$ 4,552,090</u>	<u>100.00%</u>	<u>\$ 4,513,974</u>	<u>\$ 38,116</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 1,721,594		\$ 1,664,375	\$ 57,219
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	1,721,594	97.93%	1,664,375	57,219
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	33,125		31,952	1,173
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	33,125	1.88%	31,952	1,173
Title III, Part A: <i>English Language Acq</i>	3,375		3,229	146
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	3,375	0.19%	3,229	146
Total Restricted Federal Resources	36,500	2.07%	35,181	1,319
Totals	\$ 1,758,094	100.00%	\$ 1,699,556	\$ 58,538

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,931,193		\$ 3,449,456	\$ 481,737
General Fund Reserve for Encumbrances at June 30, 2015	-		-	-
Combined General Fund Contribution	3,931,193	94.92%	3,449,456	481,737
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	191,065		167,530	23,535
Title I, Part A - June 30, 2015 Unearned Revenue	191,065	4.61%	167,530	23,535
Title III, Part A: <i>English Language Acq</i>	19,467		17,080	2,387
Title III, Part A - June 30, 2015 Unearned Revenue	19,467	0.47%	17,080	2,387
Total Restricted Federal Resources	210,532	5.08%	184,610	25,922
Totals	\$ 4,141,725	100.00%	\$ 3,634,066	\$ 507,659

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 4,492,790		\$ 4,408,069	\$ 84,721
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,492,790	98.61%	4,408,069	84,721
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	57,505		56,325	1,180
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	57,505	1.26%	56,325	1,180
Title III, Part A: <i>English Language Acq</i>	5,859		5,811	48
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	5,859	0.13%	5,811	48
Total Restricted Federal Resources	63,364	1.39%	62,136	1,228
Totals	\$ 4,556,154	100.00%	\$ 4,470,205	\$ 85,949

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,744,965		\$ 3,732,722	\$ 12,243
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	3,744,965	98.16%	3,732,722	12,243
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	63,600		63,505	95
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	63,600	1.67%	63,505	95
Title III, Part A: <i>English Language Acq</i>	6,480		6,465	15
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	6,480	0.17%	6,465	15
Total Restricted Federal Resources	70,080	1.84%	69,970	110
Totals	\$ 3,815,045	100.00%	\$ 3,802,692	\$ 12,353

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,290,371		\$ 3,258,558	\$ 31,813
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	3,290,371	98.58%	3,258,558	31,813
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	42,930		42,641	289
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	42,930	1.29%	42,641	289
Title III, Part A: <i>English Language Acq</i>	4,374		4,297	77
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	4,374	0.13%	4,297	77
Total Restricted Federal Resources	47,304	1.42%	46,938	366
Totals	\$ 3,337,675	100.00%	\$ 3,305,496	\$ 32,179

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 55 International High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,439,692		\$ 4,397,164	\$ 42,528
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	4,439,692	97.29%	4,397,164	42,528
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	112,095		111,183	912
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	112,095	2.46%	111,183	912
Title III, Part A: <i>English Language Acq</i>	11,421		11,299	122
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	11,421	0.25%	11,299	122
Total Restricted Federal Resources	123,516	2.71%	122,482	1,034
Totals	\$ 4,563,208	100.00%	\$ 4,519,646	\$ 43,562

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

57 Garrett Morgan

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,878,594		\$ 1,877,180	\$ 1,414
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	1,878,594	100.00%	1,877,180	1,414
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>			-	-
Title I, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>			-	-
Title III, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 1,878,594	100.00%	\$ 1,877,180	\$ 1,414

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: 060 Stars

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,327,797		\$ 2,326,884	\$ 913
General Fund Reserve for Encumbrances at June 30, 2015	-		-	-
Combined General Fund Contribution	2,327,797	99.40%	2,326,884	913
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	12,720		12,640	80
Title I, Part A - June 30, 2015 Unearned Revenue	12,720	0.54%	12,640	80
Title III, Part A: <i>English Language Acq</i>	1,296		1,296	-
Title III, Part A - June 30, 2015 Unearned Revenue	1,296	0.06%	1,296	-
Total Restricted Federal Resources	14,016	0.60%	13,936	80
Totals	\$ 2,341,813	100.00%	\$ 2,340,820	\$ 993

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 8,072,417		\$ 8,064,331	\$ 8,086
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	8,072,417	98.13%	8,064,331	8,086
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,655		139,655	
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	139,655	1.70%	139,655	-
Title III, Part A: <i>English Language Acq</i>	14,229		13,971	258
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	14,229	0.17%	13,971	258
Total Restricted Federal Resources	153,884	1.87%	153,626	258
Totals	\$ 8,226,301	100.00%	\$ 8,217,957	\$ 8,344

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 9,167,102		\$ 9,136,853	\$ 30,249
General Fund Reserve for Encumbrances at June 30, 2015	10,088		10,088	-
Combined General Fund Contribution	9,177,190	98.35%	9,146,941	30,249
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,920		139,506	414
Title I, Part A - June 30, 2015 Unearned Revenue	139,920	1.50%	139,506	414
Title III, Part A: <i>English Language Acq</i>	14,256		13,951	305
Title III, Part A - June 30, 2015 Unearned Revenue	14,256	0.15%	13,951	305
Total Restricted Federal Resources	154,176	1.65%	153,457	719
Totals	\$ 9,331,366	100.00%	\$ 9,300,398	\$ 30,968

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,386,096		\$ 6,382,980	\$ 3,116
General Fund Reserve for Encumbrances at June 30, 2015	-		-	-
Combined General Fund Contribution	6,386,096	97.64%	6,382,980	3,116
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,655		139,655	
Title I, Part A - June 30, 2015 Unearned Revenue	-		-	-
	139,655	2.14%	139,655	-
Title III, Part A: <i>English Language Acq</i>	14,229		14,229	
Title III, Part A - June 30, 2015 Unearned Revenue	-		-	-
	14,229	0.22%	14,229	-
Total Restricted Federal Resources	153,884	2.36%	153,884	-
Totals	\$ 6,539,980	100.00%	\$ 6,536,864	\$ 3,116

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 65 Yes, 69 Destiny, 77 Great Falls, and 42 Silk City, 80 Paterson Learning

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	\$ 8,701,656		\$ 8,118,173	\$ 583,483
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	8,701,656	98.77%	8,118,173	583,483
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	98,315		92,056	6,259
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	98,315	1.12%	92,056	6,259
Title III, Part A: <i>English Language Acq</i>	10,017		9,041	976
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	10,017	0.11%	9,041	976
Total Restricted Federal Resources	108,332	1.23%	101,097	7,235
Totals	\$ 8,809,988	100.00%	\$ 8,219,270	\$ 590,718

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Don Bosco 68

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,598,365		\$ 4,591,339	\$ 7,026
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	<u>4,598,365</u>	<u>100.00%</u>	<u>4,591,339</u>	<u>7,026</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	<u>\$ 4,598,365</u>	<u>100.00%</u>	<u>\$ 4,591,339</u>	<u>\$ 7,026</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 3,913,136		\$ 3,905,149	\$ 7,987
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	3,913,136	98.26%	3,905,149	7,987
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	62,805		62,794	11
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	62,805	1.58%	62,794	11
Title III, Part A: <i>English Language Acq</i>	6,399		6,359	40
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	6,399	0.16%	6,359	40
Total Restricted Federal Resources	69,204	1.74%	69,153	51
Totals	\$ 3,982,340	100.00%	\$ 3,974,302	\$ 8,038

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 302 Single Gender School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 697,758		\$ 697,600	\$ 158
General Fund Reserve for Encumbrances at June 30, 2015	-		-	-
Combined General Fund Contribution	697,758	100.00%	697,600	158
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 697,758	100.00%	\$ 697,600	\$ 158

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 7,605,608		\$ 7,582,798	\$ 22,810
General Fund Reserve for Encumbrances at June 30, 2015	3,984		3,984	-
Combined General Fund Contribution	7,609,592	98.33%	7,586,782	22,810
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,395		117,278	117
Title I, Part A - June 30, 2015 Unearned Revenue	117,395	1.52%	117,278	-
Title III, Part A: <i>English Language Acq</i>	11,961		11,573	388
Title III, Part A - June 30, 2015 Unearned Revenue	11,961	0.15%	11,573	-
Total Restricted Federal Resources	129,356	1.67%	128,851	505
Totals	\$ 7,738,948	100.00%	\$ 7,715,633	\$ 23,315

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 6,138,650		\$ 6,134,407	\$ 4,243
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	6,138,650	97.90%	6,134,407	4,243
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	119,515		119,515	
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	119,515	1.91%	119,515	-
Title III, Part A: <i>English Language Acq</i>	12,177		11,905	272
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	12,177	0.19%	11,905	272
Total Restricted Federal Resources	131,692	2.10%	131,420	272
Totals	\$ 6,270,342	100.00%	\$ 6,265,827	\$ 4,515

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 6,630,732		\$ 6,629,591	\$ 1,141
General Fund Reserve for Encumbrances at June 30, 2015	2,895		2,895	-
Combined General Fund Contribution	6,633,627	98.08%	6,632,486	1,141
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,395		117,395	-
Title I, Part A - June 30, 2015 Unearned Revenue	117,395	1.74%	117,395	-
Title III, Part A: <i>English Language Acq</i>	11,961		11,961	-
Title III, Part A - June 30, 2015 Unearned Revenue	11,961	0.18%	11,961	-
Total Restricted Federal Resources	129,356	1.92%	129,356	-
Totals	\$ 6,762,983	100.00%	\$ 6,761,842	\$ 1,141

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 7,144,401		\$ 7,126,457	\$ 17,944
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	7,144,401	98.23%	7,126,457	17,944
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,395		116,803	592
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	117,395	1.61%	116,803	592
Title III, Part A: <i>English Language Acq</i>	11,961		11,608	353
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	11,961	0.16%	11,608	353
Total Restricted Federal Resources	129,356	1.77%	128,411	945
Totals	\$ 7,273,757	100.00%	\$ 7,254,868	\$ 18,889

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 5,354,631		\$ 5,352,022	\$ 2,609
General Fund Reserve for Encumbrances at June 30, 2015			-	-
Combined General Fund Contribution	5,354,631	96.23%	5,352,022	2,609
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	190,473		190,210	263
Title I, Part A - June 30, 2015 Unearned Revenue			-	-
	190,473	3.42%	190,210	263
Title III, Part A: <i>English Language Acq</i>	19,548		19,466	82
Title III, Part A - June 30, 2015 Unearned Revenue			-	-
	19,548	0.35%	19,466	82
Total Restricted Federal Resources	210,021	3.77%	209,676	345
Totals	\$ 5,564,652	100.00%	\$ 5,561,698	\$ 2,954

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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	\$ 6,633,675	\$ 5,985,085	\$ 12,618,760	\$ 6,455,161	\$ 6,163,599
Grades 1-5 - Salaries of Teachers	35,059,567	470,412	35,529,979	35,525,637	4,342
Grades 1-5 - Salaries of Teachers		6,034,601	6,034,601	6,034,600	1
Grades 6-8 - Salaries of Teachers	22,860,251	(1,253,132)	21,607,119	21,605,106	2,013
Grades 9-12 - Salaries of Teachers	27,390,402	(1,014,980)	26,375,422	26,371,166	4,256
Grades 9-12 - Salaries of Teachers		2,151,765	2,151,765	2,151,765	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	4,105,069	(680,042)	3,425,027	3,413,111	11,916
Purchased Professional-Educational Services	193,250	(16,678)	176,572	173,789	2,783
Purchased Technical Services	85,450	(24,958)	60,492	58,294	2,198
Other Purchased Services (400-500 series)	100,987	(35,786)	65,201	51,281	13,920
General Supplies	2,738,513	(136,797)	2,601,716	2,525,228	76,488
Textbooks	211,086	(124,383)	86,703	78,372	8,331
Other Objects	87,105	(34,581)	52,524	39,395	13,129
TOTAL REGULAR PROGRAMS - INSTRUCTION	99,465,355	11,320,526	110,785,881	104,482,905	6,302,976
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	925,592	88,890	1,014,482	1,013,830	652
Other Salaries for Instruction	598,139	131,116	729,255	726,865	2,390
Purchased Professional-Educational Services	7,000		7,000	7,000	
General Supplies	48,150	(9,161)	38,989	36,284	2,705
Textbooks	2,600	(1,575)	1,025	600	425
Total Cognitive - Mild	1,581,481	209,270	1,790,751	1,784,579	6,172
Cognitive - Moderate:					
Salaries of Teachers	512,033	99,958	611,991	611,991	-
Other Salaries for Instruction	290,677	130,251	420,928	420,890	38
General Supplies	8,500	(2,373)	6,127	5,555	572
Textbooks	4,150	(4,000)	150	-	150
Total Cognitive - Moderate	815,360	223,836	1,039,196	1,038,436	760
Learning and/or Language Disabilities:					
Salaries of Teachers	2,916,920	126,293	3,043,213	3,036,427	6,786
Other Salaries for Instruction	2,235,673	53,747	2,289,420	2,286,384	3,036
Purchased Professional-Educational Services	500		500	500	
Other Purchased Services (400-500 series)	44		44	44	
General Supplies	120,536	(43,256)	77,280	70,148	7,132
Textbooks	5,335	(2,415)	2,920	520	2,400
Other Objects	424	-	424	162	262
Total Learning and/or Language Disabilities	5,279,432	134,369	5,413,801	5,393,641	20,160
Auditory Impairments:					
Salaries of Teachers	-	55,998	55,998	55,997	1
Total Auditory Impairments	-	55,998	55,998	55,997	1
Behavioral Disabilities:					
Salaries of Teachers	446,603	451,369	897,972	897,815	157
Other Salaries for Instruction	274,842	428,492	703,334	703,173	161
General Supplies	10,050	(4,641)	5,409	5,297	112
Textbooks	700	(150)	550	410	140
Total Behavioral Disabilities	732,195	875,070	1,607,265	1,606,695	570
Multiple Disabilities:					
Salaries of Teachers	517,958	78,694	596,652	593,206	3,446
Other Salaries for Instruction	508,467	12,051	520,518	520,017	501
General Supplies	14,900	-	14,900	12,459	2,441
Textbooks	8,600	(7,999)	601	491	110
Total Multiple Disabilities	1,049,925	82,746	1,132,671	1,126,173	6,498

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>District-wide</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 16,257,990	\$ (389,521)	\$ 15,868,469	\$ 15,852,417	\$ 16,052
Other Salaries for Instruction	305,751	365,903	671,654	671,562	92
Purchased Professional-Educational Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	33		33		33
General Supplies	87,653	(22,142)	65,511	59,891	5,620
Textbooks	6,640	(6,250)	390	390	-
Other Objects	210	-	210	204	6
Total Resource Room/Resource Center	<u>16,661,277</u>	<u>(55,010)</u>	<u>16,606,267</u>	<u>16,584,464</u>	<u>21,803</u>
Autism:					
Salaries of Teachers	1,004,150	466,157	1,470,307	1,470,307	
Other Salaries for Instruction	878,542	391,331	1,269,873	1,266,683	3,190
General Supplies	20,820	(3,790)	17,030	16,988	42
Textbooks	250	-	250	-	250
Total Autism	<u>1,903,762</u>	<u>853,698</u>	<u>2,757,460</u>	<u>2,753,978</u>	<u>3,482</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>28,023,432</u>	<u>2,379,977</u>	<u>30,403,409</u>	<u>30,343,963</u>	<u>59,446</u>
Bilingual Education - Instruction:					
Salaries of Teachers	13,337,422	(1,397,292)	11,940,130	11,932,457	7,673
Other Salaries for Instruction	523,031	274,331	797,362	788,615	8,747
Purchased Professional-Educational Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	143	-	143		143
General Supplies	250,878	(45,755)	205,123	193,216	11,907
Textbooks	15,290	(7,950)	7,340	4,448	2,892
Other Objects	4,200	(2,000)	2,200	1,504	696
Total Bilingual Education - Instruction	<u>14,133,964</u>	<u>(1,181,666)</u>	<u>12,952,298</u>	<u>12,920,240</u>	<u>32,058</u>
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	167,688	(25,716)	141,972	134,770	7,202
Purchased Services (300-500 series)	1,120	2,410	3,530	2,410	1,120
Supplies and Materials	1,400		1,400		1,400
Other Objects	500	(500)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>170,708</u>	<u>(23,806)</u>	<u>146,902</u>	<u>137,180</u>	<u>9,722</u>
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	1,016,736	28,293	1,045,029	1,042,252	2,777
Purchased Services (300-500 series)	243,010	33,250	276,260	249,636	26,624
Supplies and Materials	138,940	39,887	178,827	174,892	3,935
Other Objects	39,600	(1,206)	38,394	37,802	592
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,438,286</u>	<u>100,224</u>	<u>1,538,510</u>	<u>1,504,582</u>	<u>33,928</u>
Before/After School Programs - Instruction					
Salaries of Teachers	253,414	(66,654)	186,760	161,786	24,974
Other Salaries for Instruction	50,238	(9,720)	40,518	30,217	10,301
Supplies and Materials	5,300	(3,671)	1,629	1,430	199
Total Before/After School Programs - Instruction	<u>308,952</u>	<u>(80,045)</u>	<u>228,907</u>	<u>193,433</u>	<u>35,474</u>
Before/After School Programs - Support					
Salaries	22,055	(12,980)	9,075	8,876	199
Total Before/After School Programs - Support	<u>22,055</u>	<u>(12,980)</u>	<u>9,075</u>	<u>8,876</u>	<u>199</u>
Total Before/After School Programs	<u>331,007</u>	<u>(93,025)</u>	<u>237,982</u>	<u>202,309</u>	<u>35,673</u>
Summer School - Instruction					
Salaries of Teachers	43,420	(6,062)	37,358	34,981	2,377
Other Salaries for Instruction	56,800	(8,632)	48,168	48,168	
General Supplies	1,800	(50)	1,750	1,696	54
Total Summer School - Instruction	<u>102,020</u>	<u>(14,744)</u>	<u>87,276</u>	<u>84,845</u>	<u>2,431</u>
Summer School - Support					
Salaries	12,008	(3,256)	8,752	7,744	1,008
Total Summer School - Support	<u>12,008</u>	<u>(3,256)</u>	<u>8,752</u>	<u>7,744</u>	<u>1,008</u>
Total Summer School	<u>114,028</u>	<u>(18,000)</u>	<u>96,028</u>	<u>92,589</u>	<u>3,439</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>District-wide</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
Alternative Education Program - Instruction					
Salaries of Teachers	\$ 3,545,053	\$ (269,188)	\$ 3,275,865	\$ 3,077,943	\$ 197,922
Other Salaries for Instruction	377,913	(73,982)	303,931	300,788	3,143
Purchased Professional & Technical Services	3,050	(2,300)	750		750
Other Purchased Services (400-500 series)	45,675	(44,925)	750		750
General Supplies	56,410	(11,721)	44,689	43,417	1,272
Textbooks	9,500	(5,000)	4,500	2,216	2,284
Other Objects	4,300	(300)	4,000	1,954	2,046
Total Alternative Education Program - Instruction	4,041,901	(407,416)	3,634,485	3,426,318	208,167
Alternative Education Program - Support					
Salaries	1,710,005	(364,850)	1,345,155	1,209,265	135,890
Purchased Professional and Technical Services	2,000	(1,000)	1,000		1,000
Purchased Services (400-500 series)	450	-	450	442	8
Supplies and Materials	53,019	(36,033)	16,986	10,799	6,187
Other Objects	1,500	-	1,500	924	576
Total Alternative Education Program - Support	1,766,974	(401,883)	1,365,091	1,221,430	143,661
Total Alternative Education Program	5,808,875	(809,299)	4,999,576	4,647,748	351,828
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	101,095	85,730	186,825	186,825	
Other Purchased Services (400-500 series)	100	-	100	-	100
Total Supplemental/At-Risk Programs - Instruction	101,195	85,730	186,925	186,825	100
Other Supplemental/At-Risk Programs - Support					
Salaries	131,302	72,402	203,704	203,295	409
Supplies and Materials	440	-	440	431	9
Other Objects	250	-	250	250	-
Total Other Supplemental/At-Risk Programs - Support	131,992	72,402	204,394	203,976	418
Total Other Supplemental/At-Risk Programs	233,187	158,132	391,319	390,801	518
Total Instruction	149,718,842	11,833,063	161,551,905	154,722,317	6,829,588
Undistributed Expend. - Attend. & Social Work:					
Salaries	558,502	(39,227)	519,275	509,300	9,975
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	595,234	(39,421)	555,813	534,404	21,409
Salaries of Community/School Coordinators	44,042	(111)	43,931	43,825	106
Supplies and Materials	4,400	(3,300)	1,100	848	252
Total Undistributed Expend. - Attend. & Social Work	1,202,178	(82,059)	1,120,119	1,088,377	31,742
Undistributed Expenditures - Health Services:					
Salaries	3,783,545	(254,211)	3,529,334	3,445,868	83,466
Purchased Professional and Technical Services	8,200	(8,200)			
Supplies and Materials	12,150	(2,050)	10,100	7,911	2,189
Other Objects	150	-	150	-	150
Total Undistributed Expenditures - Health Services	3,804,045	(264,461)	3,539,584	3,453,779	85,805
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,118,593	(44,551)	6,074,042	5,900,890	173,152
Salaries of Secretarial and Clerical Assistants	247,405	(86,367)	161,038	160,846	192
Purchased Professional - Educational Services	1,500	-	1,500	1,195	305
Supplies and Materials	33,250	(6,188)	27,062	18,021	9,041
Other Objects	1,200	(1,200)	-	-	-
Total Undist. Expend. - Guidance Services	6,401,948	(138,306)	6,263,642	6,080,952	182,690
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	3,303,527	344,159	3,647,686	3,646,859	827
Salaries of Secr and Clerical Assist.	24,251	32,873	57,124	57,123	1
Other Salaries	101,497	2,958	104,455	101,658	2,797
Sal of Facilitators, Math & Literacy Coaches	222,209	9,202	231,411	227,230	4,181
Purchased Prof- Educational Services	27,000	(3,000)	24,000	24,000	
Supplies and Materials	10,850	(500)	10,350	7,408	2,942
Other Objects	3,000	(3,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	3,692,334	382,692	4,075,026	4,064,278	10,748

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 2,391,600	\$ (654,866)	\$ 1,736,734	\$ 1,535,338	\$ 201,396
Purchased Professional and Technical Services	8,230	(6,254)	1,976	1,545	431
Supplies and Materials	236,299	(79,884)	156,415	138,307	18,108
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,636,129	(741,004)	1,895,125	1,675,190	219,935
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	47,250	(21,545)	25,705	19,045	6,660
Other Purchased Services (400-500 series)	16,100	(10,650)	5,450	4,114	1,336
Supplies and Materials	5,750	(500)	5,250	4,873	377
Total Undist. Expend. - Instructional Staff Training Serv.	69,100	(32,695)	36,405	28,032	8,373
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	11,463,069	1,676,882	13,139,951	13,132,879	7,072
Salaries of Secretarial and Clerical Assistants	3,753,727	186,432	3,940,159	3,932,416	7,743
Other Purchased Services (400-500 series)	77,270	(43,446)	33,824	20,167	13,657
Supplies and Materials	372,207	(53,702)	318,505	288,675	29,830
Other Objects	23,750	(2,029)	21,721	17,671	4,050
Total Undist. Expend. - Support Serv. - School Admin.	15,690,023	1,764,137	17,454,160	17,391,808	62,352
Undist. Expend. - Custodial Services					
Salaries	2,390,425	143,540	2,533,965	2,452,862	81,103
Salaries of Non-instructional Aides	1,718,708	(214,924)	1,503,784	1,437,729	66,055
General Supplies	25,400	(4,175)	21,225	15,345	5,880
Total Undist. Expend. - Custodial Services	4,134,533	(75,559)	4,058,974	3,905,936	153,038
Undist. Expend. - Security					
Salaries	2,245,692	(70,670)	2,175,022	2,146,400	28,622
Purchased Professional & Technical Services	-	32,984	32,984	32,984	-
General Supplies	72,649	(25,858)	46,791	40,410	6,381
Total Undist. Expend. - Security	2,318,341	(63,544)	2,254,797	2,219,794	35,003
Total Undist. Expend. - Oper. & Maint. Of Plant	6,452,874	(139,103)	6,313,771	6,125,730	188,041
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	440,289	(117,677)	322,612	279,771	42,841
Total Undist. Expend. - Student Transportation Serv.	440,289	(117,677)	322,612	279,771	42,841
UNALLOCATED BENEFITS					
Social Security Contributions	2,263,771	31,772	2,295,543	2,230,111	65,432
Other Retirement Contributions - Regular	559,914	323,958	883,872	882,314	1,558
Health Benefits	49,947,724	492,286	50,440,010	50,313,068	126,942
TOTAL UNALLOCATED BENEFITS	52,771,409	848,016	53,619,425	53,425,493	193,932
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	52,771,409	848,016	53,619,425	53,425,493	193,932
TOTAL UNDISTRIBUTED EXPENDITURES	93,160,329	1,479,540	94,639,869	93,613,410	1,026,459
TOTAL CURRENT EXPENDITURES	242,879,171	13,312,603	256,191,774	248,335,727	7,856,047
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	25,000	(9,841)	15,159	11,712	3,447
Grades 6-8	46,500	(7,064)	39,436	36,457	2,979
Grades 9-12	28,316	(5,617)	22,699	20,137	2,562
Special Education - Instruction:					
At-Risk Programs	3,500	(3,500)	-	-	-
School-Sponsored Co-Curricular and Extra-Curricular Activity	20,000	(6,840)	13,160	10,812	2,348
Undistributed Expenditures - Security	13,612	(12,304)	1,308	1,256	52
Total Equipment	136,928	(45,166)	91,762	80,374	11,388
TOTAL CAPITAL OUTLAY	136,928	(45,166)	91,762	80,374	11,388
District-wide School Based Expenditures	243,016,099	13,267,437	256,283,536	248,416,101	7,867,435
Other Financing Sources:					
Operating Transfer In	243,016,099	13,267,437	256,283,536	248,416,101	7,867,435
Total Other Financing Sources	243,016,099	13,267,437	256,283,536	248,416,101	7,867,435
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, 2016

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 121,515	\$ 450,922	\$ 572,437	\$ 60,443	\$ 511,994
Grades 1-5 - Salaries of Teachers	925,863	(148,800)	777,063	777,019	44
Grades 1-5 - Salaries of Teachers		122,485	122,485	122,485	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	94,650	(48,000)	46,650	46,518	132
Purchased Professional-Educational Services	2,000		2,000	2,000	
Other Purchased Services (400-500 series)	1,755		1,755		1,755
General Supplies	37,486	-	37,486	36,107	1,379
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,183,269	376,607	1,559,876	1,044,572	515,304
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	171,060	(171,060)			
Other Salaries for Instruction	82,611	(58,123)	24,488	24,488	
General Supplies	6,000	-	6,000	5,999	1
Total Learning and/or Language Disabilities	259,671	(229,183)	30,488	30,487	1
Multiple Disabilities:					
Salaries of Teachers	-	53,091	53,091	49,906	3,185
Total Multiple Disabilities	-	53,091	53,091	49,906	3,185
Resource Room/Resource Center:					
Salaries of Teachers	383,144	(151,925)	231,219	230,302	917
General Supplies	3,000	-	3,000	2,499	501
Total Resource Room/Resource Center	386,144	(151,925)	234,219	232,801	1,418
TOTAL SPECIAL EDUCATION - INSTRUCTION	645,815	(328,017)	317,798	313,194	4,604
Bilingual Education - Instruction					
Salaries of Teachers	-	47,836	47,836	46,898	938
Total Bilingual Education - Instruction	-	47,836	47,836	46,898	938
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,448	646
Total Before/After School Programs - Instruction	3,094	-	3,094	2,448	646
Total Before/After School Programs	3,094	-	3,094	2,448	646
Total Instruction and At-Risk Programs	1,832,178	96,426	1,928,604	1,407,112	521,492
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	45,374	-	45,374	36,980	8,394
Total Undistributed Expend. - Attend. & Social Work	45,374	-	45,374	36,980	8,394
Undistributed Expenditures - Health Services					
Salaries	91,822	(85,000)	6,822		6,822
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	92,022	(85,000)	7,022	-	7,022
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,454	-	51,454	28,882	22,572
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Guidance Services	51,654	-	51,654	28,882	22,772
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	57,673	-	57,673	23,168	34,505
Supplies and Materials	1,000	-	1,000	993	7
Total Undist. Expend. - Edu. Media Serv./Sch. Library	58,673	-	58,673	24,161	34,512

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 229,310		\$ 229,310	\$ 223,841	\$ 5,469
Salaries of Secretarial and Clerical Assistants	30,410		30,410	30,410	
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	3,000	\$ (500)	2,500	2,093	407
Total Undist. Expend. - Support Serv. - School Admin.	262,920	(500)	262,420	256,344	6,076
Undist. Expend. - Custodial Services					
Salaries	55,925		55,925	48,000	7,925
Salaries of Non-instructional Aides	38,748		38,748	24,723	14,025
General Supplies	1,000	500	1,500	882	618
Total Undist. Expend. - Custodial Services	95,673	500	96,173	73,605	22,568
Undist. Expend. - Security					
Salaries	-	44,351	44,351	44,351	-
Total Undist. Expend. - Security	-	44,351	44,351	44,351	-
Total Undist. Expend. - Oper. & Maint. Of Plant	95,673	44,851	140,524	117,956	22,568
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,750	-	2,750	453	2,297
Total Undist. Expend. - Student Transportation Serv.	2,750	-	2,750	453	2,297
UNALLOCATED BENEFITS					
Social Security Contributions	38,950	(8,614)	30,336	23,015	7,321
Other Retirement Contributions - Regular	8,359		8,359	7,734	625
Health Benefits	732,380	(198,979)	533,401	533,401	-
TOTAL UNALLOCATED BENEFITS	779,689	(207,593)	572,096	564,150	7,946
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	779,689	(207,593)	572,096	564,150	7,946
TOTAL UNDISTRIBUTED EXPENDITURES	1,389,255	(248,242)	1,141,013	1,028,926	112,087
TOTAL CURRENT EXPENDITURES	3,221,433	(151,816)	3,069,617	2,436,038	633,579
TOTAL SCHOOL BASED EXPENDITURES	3,221,433	(151,816)	3,069,617	2,436,038	633,579
Other Financing Sources:					
Operating Transfer In	3,221,433	(151,816)	3,069,617	2,436,038	633,579
Total Other Financing Sources	3,221,433	(151,816)	3,069,617	2,436,038	633,579
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, 2016

<u>School: No. 2</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	\$ 207,241	\$ 9,218	\$ 216,459	\$ 216,459	
Grades 1-5 - Salaries of Teachers	805,523	17,660	823,183	823,183	
Grades 1-5 - Salaries of Teachers		386,540	386,540	386,540	
Grades 6-8 - Salaries of Teachers	499,219	101,961	601,180	601,179	\$ 1
Other Salaries for Instruction	88,067	(12,537)	75,530	75,530	
Other Purchased Services (400-500 series)	5,000	(2,300)	2,700	2,647	53
General Supplies	63,400	(4,181)	59,219	59,158	61
Textbooks	1,000	(1,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,669,450</u>	<u>495,361</u>	<u>2,164,811</u>	<u>2,164,696</u>	<u>115</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	286,978	(30,987)	255,991	255,991	
Other Salaries for Instruction	207,916	(34,988)	172,928	172,884	44
General Supplies	8,750	(600)	8,150	8,134	16
Total Learning and/or Language Disabilities	<u>503,644</u>	<u>(66,575)</u>	<u>437,069</u>	<u>437,009</u>	<u>60</u>
Resource Room/Resource Center:					
Salaries of Teachers	347,152	41,728	388,880	388,880	-
Total Resource Room/Resource Center	<u>347,152</u>	<u>41,728</u>	<u>388,880</u>	<u>388,880</u>	<u>-</u>
Autism:					
Salaries of Teachers	337,222	105,412	442,634	442,634	
Other Salaries for Instruction	298,902	71,805	370,707	370,707	
General Supplies	11,720	(1,000)	10,720	10,685	35
Total Autism	<u>647,844</u>	<u>176,217</u>	<u>824,061</u>	<u>824,026</u>	<u>35</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>1,498,640</u>	<u>151,370</u>	<u>1,650,010</u>	<u>1,649,915</u>	<u>95</u>
Bilingual Education - Instruction					
Salaries of Teachers	563,070	(50,662)	512,408	512,408	
Other Salaries for Instruction	31,212	12,537	43,749	43,749	
General Supplies	21,750	(1,351)	20,399	20,365	34
Total Bilingual Education - Instruction	<u>616,032</u>	<u>(39,476)</u>	<u>576,556</u>	<u>576,522</u>	<u>34</u>
Total Instruction and At-Risk Programs	<u>3,784,122</u>	<u>607,255</u>	<u>4,391,377</u>	<u>4,391,133</u>	<u>244</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	(3,884)	4,710	4,709	1
Total Undistributed Expend. - Attend. & Social Work	<u>8,594</u>	<u>(3,884)</u>	<u>4,710</u>	<u>4,709</u>	<u>1</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 2

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 97,100	\$ (1,000)	\$ 96,100	\$ 96,100	
Supplies and Materials	200	(44)	156	156	-
Total Undistributed Expenditures - Health Services	97,300	(1,044)	96,256	96,256	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	128,660	(4,817)	123,843	123,843	
Supplies and Materials	450	(46)	404	403	\$ 1
Total Undist. Expend. - Guidance Services	129,110	(4,863)	124,247	124,246	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	53,391	(53,391)			
Supplies and Materials	8,000	(2,300)	5,700	5,696	4
Total Undist. Expend. - Edu. Media Serv./Sch. Library	61,391	(55,691)	5,700	5,696	4
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	307,824	165	307,989	307,989	
Salaries of Secretarial and Clerical Assistants	99,302	(4,065)	95,237	95,206	31
Other Purchased Services (400-500 series)	700	(700)			
Supplies and Materials	9,030	(2,895)	6,135	6,037	98
Total Undist. Expend. - Support Serv. - School Admin.	416,856	(7,495)	409,361	409,232	129
Undist. Expend. - Custodial Services					
Salaries	59,125	(850)	58,275	58,275	
Salaries of Non-instructional Aides	45,250	(4,871)	40,379	40,370	9
Total Undist. Expend. - Custodial Services	104,375	(5,721)	98,654	98,645	9
Undist. Expend. - Security					
Salaries	52,137	(52,129)	8	-	8
Total Undist. Expend. - Security	52,137	(52,129)	8	-	8
Total Undist. Expend. - Oper. & Maint. Of Plant	156,512	(57,850)	98,662	98,645	17
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(2,637)	2,363	2,363	-
Total Undist. Expend. - Student Transportation Serv.	5,000	(2,637)	2,363	2,363	-
UNALLOCATED BENEFITS					
Social Security Contributions	80,527	(3,502)	77,025	77,024	1
Other Retirement Contributions - Regular	15,126	10,717	25,843	25,843	
Health Benefits	1,343,146	51,948	1,395,094	1,395,044	50
TOTAL UNALLOCATED BENEFITS	1,438,799	59,163	1,497,962	1,497,911	51
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,438,799	59,163	1,497,962	1,497,911	51
TOTAL UNDISTRIBUTED EXPENDITURES	2,313,562	(74,301)	2,239,261	2,239,058	203
TOTAL CURRENT EXPENDITURES	6,097,684	532,954	6,630,638	6,630,191	447
TOTAL SCHOOL BASED EXPENDITURES	6,097,684	532,954	6,630,638	6,630,191	447
Other Financing Sources:					
Operating Transfer In	6,097,684	532,954	6,630,638	6,630,191	447
Total Other Financing Sources	6,097,684	532,954	6,630,638	6,630,191	447
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, 2016

School: No. 3

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers		\$ 56,700	\$ 56,700	\$ 52,889	\$ 3,811
Grades 1-5 - Salaries of Teachers	\$ 893,821	169,722	1,063,543	1,063,542	1
Grades 1-5 - Salaries of Teachers		166,925	166,925	166,925	
Grades 6-8 - Salaries of Teachers	545,360	(10,000)	535,360	535,275	85
Regular Programs - Undistributed Instruction					
Other Purchased Services (400-500 series)	1,000		1,000	969	31
General Supplies	28,491	5,999	34,490	33,188	1,302
Other Objects	1,500	-	1,500	1,498	2
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,470,172.00	\$ 389,346.00	\$ 1,859,518.00	\$ 1,854,286.00	\$ 5,232.00
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	429,730	(38,000)	391,730	391,272	458
General Supplies	10,000	-	10,000	9,868	132
Total Resource Room/Resource Center	439,730	(38,000)	401,730	401,140	590
TOTAL SPECIAL EDUCATION - INSTRUCTION	439,730	(38,000)	401,730	401,140	590
Bilingual Education - Instruction					
Salaries of Teachers	679,213	(543,407)	135,806	135,457	349
Other Salaries for Instruction	34,621	(4,057)	30,564	27,127	3,437
General Supplies	20,000	-	20,000	19,494	506
Total Bilingual Education - Instruction	733,834	(547,464)	186,370	182,078	4,292
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,610	484
Total Before/After School Programs - Instruction	3,094	-	3,094	2,610	484
Total Before/After School Programs	3,094	-	3,094	2,610	484
Total Instruction and At-Risk Programs	2,646,830	(196,118)	2,450,712	2,440,114	10,598
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	-	8,594	8,527	67
Total Undistributed Expend. - Attend. & Social Work	8,594	-	8,594	8,527	67
Undistributed Expenditures - Health Services					
Salaries	67,394	33,448	100,842	100,842	
Supplies and Materials	100	-	100	100	-
Total Undistributed Expenditures - Health Services	67,494	33,448	100,942	100,942	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	114,647		114,647	80,233	34,414
Supplies and Materials	100	-	100	100	-
Total Undist. Expend. - Guidance Services	114,747	-	114,747	80,333	34,414
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	15,000	-	15,000	15,000	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	15,000	-	15,000	15,000	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 3

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 201,379	\$ 1,957	\$ 203,336	\$ 203,335	\$ 1
Salaries of Secretarial and Clerical Assistants	97,002	(12,800)	84,202	84,103	99
Other Purchased Services (400-500 series)	100		100	86	14
Supplies and Materials	15,000	(5,000)	10,000	9,858	142
Total Undist. Expend. - Support Serv. - School Admin.	313,481	(15,843)	297,638	297,382	256
Undist. Expend. - Custodial Services					
Salaries	56,725		56,725	29,375	27,350
Salaries of Non-instructional Aides	51,752	-	51,752	48,076	3,676
Total Undist. Expend. - Custodial Services	108,477	-	108,477	77,451	31,026
Total Undist. Expend. - Oper. & Maint. Of Plant	108,477	-	108,477	77,451	31,026
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	(1,000)	1,000	962	38
Total Undist. Expend. - Student Transportation Serv.	2,000	(1,000)	1,000	962	38
UNALLOCATED BENEFITS					
Social Security Contributions	25,999	(598)	25,401	21,303	4,098
Other Retirement Contributions - Regular	10,483	3,879	14,362	14,362	
Health Benefits	919,302	(91,531)	827,771	825,273	2,498
TOTAL UNALLOCATED BENEFITS	955,784	(88,250)	867,534	860,938	6,596
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	955,784	(88,250)	867,534	860,938	6,596
TOTAL UNDISTRIBUTED EXPENDITURES	1,585,577	(71,645)	1,513,932	1,441,535	72,397
TOTAL CURRENT EXPENDITURES	4,232,407	(267,763)	3,964,644	3,881,649	82,995
TOTAL SCHOOL BASED EXPENDITURES	4,232,407	(267,763)	3,964,644	3,881,649	82,995
Other Financing Sources:					
Operating Transfer In	4,232,407	(267,763)	3,964,644	3,881,649	82,995
Total Other Financing Sources	4,232,407	(267,763)	3,964,644	3,881,649	82,995
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, 2016

School: No. 4	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 1,027,877	\$ (20,509)	\$ 1,007,368	\$ 1,007,367	\$ 1
Grades 1-5 - Salaries of Teachers		154,880	154,880	154,880	
Grades 6-8 - Salaries of Teachers	1,380,834	(256,603)	1,124,231	1,124,206	25
Regular Programs - Undistributed Instruction					
General Supplies	71,275	(12,823)	58,452	58,373	79
Textbooks	15,000	(5,707)	9,293	9,293	
Other Objects	7,000	(5,015)	1,985	1,981	4
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,501,986	(145,777)	2,356,209	2,356,100	109
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	182,031	143,398	325,429	325,428	1
Other Salaries for Instruction	44,121	95,841	139,962	139,962	-
Total Learning and/or Language Disabilities	226,152	239,239	465,391	465,390	1
Resource Room/Resource Center:					
Salaries of Teachers	269,847	(17,056)	252,791	252,791	-
Total Resource Room/Resource Center	269,847	(17,056)	252,791	252,791	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	495,999	222,183	718,182	718,181	1
Bilingual Education - Instruction					
Salaries of Teachers	122,430	16,005	138,435	138,434	1
Total Bilingual Education - Instruction	122,430	16,005	138,435	138,434	1
Total Instruction and At-Risk Programs	3,120,415	92,411	3,212,826	3,212,715	111
Undistributed Expend. - Attend. & Social Work					
Salaries	-	59	59	59	-
Total Undistributed Expend. - Attend. & Social Work	-	59	59	59	-
Undistributed Expenditures - Health Services					
Salaries	59,031	(1,000)	58,031	58,031	-
Supplies and Materials	250	(250)	-	-	-
Total Undistributed Expenditures - Health Services	59,281	(1,250)	58,031	58,031	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	111,613	(80)	111,533	111,533	-
Supplies and Materials	250	(30)	220	217	3
Total Undist. Expend. - Guidance Services	111,863	(110)	111,753	111,750	3
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	10,000	(10,000)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	10,000	(10,000)	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	500	(500)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	292,309	130,686	422,995	422,994	1
Salaries of Secretarial and Clerical Assistants	97,752	(1,950)	95,802	95,757	45
Other Purchased Services (400-500 series)	1,000	-	1,000	981	19
Total Undist. Expend. - Support Serv. - School Admin.	391,061	128,736	519,797	519,732	65
Undist. Expend. - Custodial Services					
Salaries	58,275	-	58,275	58,275	-
Salaries of Non-instructional Aides	26,008	(6,600)	19,408	19,393	15
General Supplies	2,000	-	2,000	1,974	26
Total Undist. Expend. - Custodial Services	86,283	(6,600)	79,683	79,642	41
Undist. Expend. - Security					
Salaries	50,687	(9,900)	40,787	40,761	26
Total Undist. Expend. - Security	50,687	(9,900)	40,787	40,761	26
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	136,970	(16,500)	120,470	120,403	67
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Sal. For Pup. Trans. (Other than Bet. Home and School)	9,500	(3,053)	6,447	6,126	321
Total Undist. Expend. - Student Transportation Serv.	9,500	(3,053)	6,447	6,126	321

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 36,695	\$ (566)	\$ 36,129	\$ 36,129	
Other Retirement Contributions - Regular	12,800	7,936	20,736	20,736	
Health Benefits	934,803	13,275	948,078	945,531	\$ 2,547
TOTAL UNALLOCATED BENEFITS	<u>984,298</u>	<u>20,645</u>	<u>1,004,943</u>	<u>1,002,396</u>	<u>2,547</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>984,298</u>	<u>20,645</u>	<u>1,004,943</u>	<u>1,002,396</u>	<u>2,547</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,703,473</u>	<u>118,027</u>	<u>1,821,500</u>	<u>1,818,497</u>	<u>3,003</u>
TOTAL CURRENT EXPENDITURES	<u>4,823,888</u>	<u>210,438</u>	<u>5,034,326</u>	<u>5,031,212</u>	<u>3,114</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,823,888</u>	<u>210,438</u>	<u>5,034,326</u>	<u>5,031,212</u>	<u>3,114</u>
Other Financing Sources:					
Operating Transfer In	4,823,888	210,438	5,034,326	5,031,212	3,114
Total Other Financing Sources	<u>4,823,888</u>	<u>210,438</u>	<u>5,034,326</u>	<u>5,031,212</u>	<u>3,114</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, 2016

<u>School: No. 5</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	\$ 178,894	\$ 17,217	\$ 196,111	\$ 196,110	\$ 1
Grades 1-5 - Salaries of Teachers	2,204,408	(128,509)	2,075,899	2,075,517	382
Grades 1-5 - Salaries of Teachers		318,010	318,010	318,010	
Grades 6-8 - Salaries of Teachers	497,505	(86,235)	411,270	411,160	110
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	94,650	39,525	134,175	133,768	407
Purchased Professional-Educational Services	32,000	(15,674)	16,326	16,326	
Purchased Technical Services	13,000		13,000	13,000	
General Supplies	69,725	45,361	115,086	114,621	465
Textbooks	9,000	(9,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,099,182	180,695	3,279,877	3,278,512	1,365
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,442		55,442	51,500	3,942
Other Salaries for Instruction	-	33,137	33,137	33,137	
General Supplies	3,750	(1,060)	2,690	2,551	139
Total Learning and/or Language Disabilities	59,192	32,077	91,269	87,188	4,081
Resource Room/Resource Center:					
Salaries of Teachers	393,821		393,821	389,489	4,332
General Supplies	4,000	(750)	3,250	3,247	3
Total Resource Room/Resource Center	397,821	(750)	397,071	392,736	4,335
TOTAL SPECIAL EDUCATION - INSTRUCTION	457,013	31,327	488,340	479,924	8,416
Bilingual Education - Instruction					
Salaries of Teachers	883,305	(297,499)	585,806	585,804	2
General Supplies	4,000	(340)	3,660	3,651	9
Total Bilingual Education - Instruction	887,305	(297,839)	589,466	589,455	11
Before/After School Programs - Instruction					
Other Salaries for Instruction	4,050	(1,736)	2,314		2,314
Supplies and Materials	300	(300)	-	-	-
Total Before/After School Programs - Instruction	4,350	(2,036)	2,314	-	2,314
Total Before/After School Programs	4,350	(2,036)	2,314	-	2,314
Total Instruction and At-Risk Programs	4,447,850	(87,853)	4,359,997	4,347,891	12,106
Undistributed Expend. - Attend. & Social Work					
Salaries	-	80	80	80	-
Total Undistributed Expend. - Attend. & Social Work	-	80	80	80	-
Undistributed Expenditures - Health Services					
Salaries	96,642	1	96,643	96,642	1
Supplies and Materials	200	-	200	194	6
Total Undistributed Expenditures - Health Services	96,842	1	96,843	96,836	7
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	173,614		173,614	151,276	22,338
Supplies and Materials	200	-	200	170	30
Total Undist. Expend. - Guidance Services	173,814	-	173,814	151,446	22,368
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	53,391	766	54,157	54,157	
Supplies and Materials	43,950	(23,500)	20,450	19,553	897
Total Undist. Expend. - Edu. Media Serv./Sch. Library	97,341	(22,734)	74,607	73,710	897
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	306,714	(16,800)	289,914	289,838	76
Salaries of Secretarial and Clerical Assistants	80,516		80,516	80,516	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	2,000	3,000	5,000	4,997	3
Total Undist. Expend. - Support Serv. - School Admin.	389,730	(13,800)	375,930	375,351	579

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 5</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	\$ 59,825		\$ 59,825	\$ 59,825	
Salaries of Non-instructional Aides	51,752		51,752	44,869	\$ 6,883
General Supplies	1,000	-	1,000	989	11
Total Undist. Expend. - Custodial Services	<u>112,577</u>	<u>-</u>	<u>112,577</u>	<u>105,683</u>	<u>6,894</u>
Undist. Expend. - Security					
Salaries	34,937		34,937	34,937	
General Supplies	200	-	200	155	45
Total Undist. Expend. - Security	<u>35,137</u>	<u>-</u>	<u>35,137</u>	<u>35,092</u>	<u>45</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>147,714</u>	<u>-</u>	<u>147,714</u>	<u>140,775</u>	<u>6,939</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	\$ 4,000	4,000	2,228	1,772
Total Undist. Expend. - Student Transportation Serv.	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>2,228</u>	<u>1,772</u>
UNALLOCATED BENEFITS					
Social Security Contributions	41,079	1,993	43,072	43,072	
Other Retirement Contributions - Regular	21,240	9,797	31,037	31,037	
Health Benefits	1,424,337	53,832	1,478,169	1,478,089	80
TOTAL UNALLOCATED BENEFITS	<u>1,486,656</u>	<u>65,622</u>	<u>1,552,278</u>	<u>1,552,198</u>	<u>80</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,486,656</u>	<u>65,622</u>	<u>1,552,278</u>	<u>1,552,198</u>	<u>80</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,392,097</u>	<u>33,169</u>	<u>2,425,266</u>	<u>2,392,624</u>	<u>32,642</u>
TOTAL CURRENT EXPENDITURES	<u>6,839,947</u>	<u>(54,684)</u>	<u>6,785,263</u>	<u>6,740,515</u>	<u>44,748</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,839,947</u>	<u>(54,684)</u>	<u>6,785,263</u>	<u>6,740,515</u>	<u>44,748</u>
Other Financing Sources:					
Operating Transfer In	6,839,947	(54,684)	6,785,263	6,740,515	44,748
Total Other Financing Sources	<u>6,839,947</u>	<u>(54,684)</u>	<u>6,785,263</u>	<u>6,740,515</u>	<u>44,748</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, 2016

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	\$ 111,649	\$ 92,490	\$ 204,139	\$ 97,491	\$ 106,648
Grades 1-5 - Salaries of Teachers	750,467	617,404	1,367,871	1,367,871	
Grades 1-5 - Salaries of Teachers		230,890	230,890	230,890	
Grades 6-8 - Salaries of Teachers	408,332	63,369	471,701	471,701	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	93,825	(73,652)	20,173	20,173	
Purchased Technical Services	10,000	(9,999)	1		1
General Supplies	52,022	1	52,023	51,038	985
Textbooks	1,000		1,000		1,000
Other Objects	3,000	-	3,000	440	2,560
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,430,295	920,503	2,350,798	2,239,604	111,194
SPECIAL EDUCATION - INSTRUCTION					
Multiple Disabilities:					
Salaries of Teachers	56,142	(56,142)			
Other Salaries for Instruction	100,038	(100,038)			
General Supplies	1,000		1,000	594	406
Textbooks	100	-	100	-	100
Total Multiple Disabilities	157,280	(156,180)	1,100	594	506
Resource Room/Resource Center:					
Salaries of Teachers	280,434	42,938	323,372	323,372	
General Supplies	1,000	-	1,000	594	406
Total Resource Room/Resource Center	281,434	42,938	324,372	323,966	406
Salaries of Teachers		251,404	251,404	251,404	
Other Salaries for Instruction	-	252,828	252,828	252,828	-
Total Autism	-	504,232	504,232	504,232	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	438,714	390,990	829,704	828,792	912
Bilingual Education - Instruction					
Salaries of Teachers	116,176	26,605	142,781	142,781	
Other Salaries for Instruction	32,267		32,267	30,692	1,575
General Supplies	1,000		1,000	198	802
Textbooks	100	-	100	-	100
Total Bilingual Education - Instruction	149,543	26,605	176,148	173,671	2,477
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	-	3,500	3,500	1,750	1,750
Total School-Spon. Cocurricular Actvts. - Inst.	-	3,500	3,500	1,750	1,750
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	(3,094)			
Other Salaries for Instruction	2,184	(2,184)	-	-	-
Total Before/After School Programs - Instruction	5,278	(5,278)	-	-	-
Total Before/After School Programs	5,278	(5,278)	-	-	-
Total Instruction and At-Risk Programs	2,023,830	1,336,320	3,360,150	3,243,817	116,333
Undistributed Expend. - Attend. & Social Work					
Salaries	-	160	160	160	-
Total Undistributed Expend. - Attend. & Social Work	-	160	160	160	-
Undistributed Expenditures - Health Services					
Salaries	64,700	7,318	72,018	72,018	
Supplies and Materials	500	-	500	334	166
Total Undistributed Expenditures - Health Services	65,200	7,318	72,518	72,352	166
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	21,177	51,000	72,177	72,177	
Supplies and Materials	1,000	(2)	998	-	998
Total Undist. Expend. - Guidance Services	22,177	50,998	73,175	72,177	998

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 6/APA

School: No. 6/APA	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof- Educational Services	\$ 10,000	\$ (10,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	10,000	(10,000)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	10,000	-	\$ 10,000	\$ 7,860	\$ 2,140
Total Undist. Expend. - Edu. Media Serv./Sch. Library	10,000	-	10,000	7,860	2,140
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	388,880	116,343	505,223	505,222	1
Salaries of Secretarial and Clerical Assistants	127,959	31,067	159,026	159,026	
Supplies and Materials	6,000	(6)	5,994	2,044	3,950
Total Undist. Expend. - Support Serv. - School Admin.	522,839	147,404	670,243	666,292	3,951
Undist. Expend. - Custodial Services					
Salaries	56,725		56,725	56,725	
Salaries of Non-instructional Aides	58,254	(13,600)	44,654	44,586	68
General Supplies	500	-	500	-	500
Total Undist. Expend. - Custodial Services	115,479	(13,600)	101,879	101,311	568
Undist. Expend. - Security					
Salaries	50,687	-	50,687	50,687	-
Total Undist. Expend. - Security	50,687	-	50,687	50,687	-
Total Undist. Expend. - Oper. & Maint. Of Plant	166,166	(13,600)	152,566	151,998	568
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500	(747)	2,753	412	2,341
Total Undist. Expend. - Student Transportation Serv.	3,500	(747)	2,753	412	2,341
UNALLOCATED BENEFITS					
Social Security Contributions	49,648	8,548	58,196	58,196	
Other Retirement Contributions - Regular	10,996	15,361	26,357	26,357	
Health Benefits	780,335	55,932	836,267	833,283	2,984
TOTAL UNALLOCATED BENEFITS	840,979	79,841	920,820	917,836	2,984
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	840,979	79,841	920,820	917,836	2,984
TOTAL UNDISTRIBUTED EXPENDITURES	1,640,861	261,374	1,902,235	1,889,087	13,148
TOTAL CURRENT EXPENDITURES	3,664,691	1,597,694	5,262,385	5,132,904	129,481
TOTAL SCHOOL BASED EXPENDITURES	3,664,691	1,597,694	5,262,385	5,132,904	129,481
Other Financing Sources:					
Operating Transfer In	3,664,691	1,597,694	5,262,385	5,132,904	129,481
Total Other Financing Sources	3,664,691	1,597,694	5,262,385	5,132,904	129,481
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, 2016

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	\$ 273,114	\$ (84,889)	\$ 188,225	\$ 188,168	\$ 57
Grades 1-5 - Salaries of Teachers		36,685	36,685	36,685	
Grades 6-8 - Salaries of Teachers	992,240	17,116	1,009,356	1,009,355	1
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	10,000		10,000	10,000	
General Supplies	20,240	2,701	22,941	22,872	69
Other Objects	2,500	-	2,500	2,438	62
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,298,094	(28,387)	1,269,707	1,269,518	189
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	158,563	42,309	200,872	200,872	
Other Salaries for Instruction	30,961	44,621	75,582	75,582	
General Supplies	4,000	-	4,000	3,993	7
Total Learning and/or Language Disabilities	193,524	86,930	280,454	280,447	7
Multiple Disabilities:					
Salaries of Teachers	91,822	12,836	104,658	104,657	1
Other Salaries for Instruction	130,836	(43,621)	87,215	87,215	
General Supplies	4,000	-	4,000	3,993	7
Total Multiple Disabilities	226,658	(30,785)	195,873	195,865	8
Resource Room/Resource Center:					
Salaries of Teachers	172,667	23,994	196,661	196,661	
General Supplies	1,500	-	1,500	1,490	10
Total Resource Room/Resource Center	174,167	23,994	198,161	198,151	10
TOTAL SPECIAL EDUCATION - INSTRUCTION	594,349	80,139	674,488	674,463	25
Bilingual Education - Instruction					
Salaries of Teachers	-	40,644	40,644	40,643	1
Total Bilingual Education - Instruction	-	40,644	40,644	40,643	1
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,780	(2,032)	3,748	1,989	1,759
Total School-Spon. Cocurricular Actvts. - Inst.	5,780	(2,032)	3,748	1,989	1,759
Before/After School Programs - Instruction					
Salaries of Teachers	4,420	(4,420)	-	-	-
Total Before/After School Programs - Instruction	4,420	(4,420)	-	-	-
Total Before/After School Programs	4,420	(4,420)	-	-	-
Total Instruction and At-Risk Programs	1,902,643	85,944	1,988,587	1,986,613	1,974
Undistributed Expend. - Attend. & Social Work					
Salaries	-	145	145	145	-
Total Undistributed Expend. - Attend. & Social Work	-	145	145	145	-
Undistributed Expenditures - Health Services					
Salaries	57,558	1,258	58,816	58,815	1
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	57,758	1,258	59,016	59,015	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	117,910	-	117,910	117,910	-
Total Undist. Expend. - Guidance Services	117,910	-	117,910	117,910	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,500	-	1,500	1,480	20
Total Undist. Expend. - Improvement of Inst. Serv.	1,500	-	1,500	1,480	20
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	96,132	125,117	221,249	221,249	
Salaries of Secretarial and Clerical Assistants	50,051	(800)	49,251	49,251	
Other Purchased Services (400-500 series)	300	220	520	391	129
Total Undist. Expend. - Support Serv. - School Admin.	146,483	124,537	271,020	270,891	129

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 7	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 57,685	\$ (5,680)	\$ 52,005	\$ 51,998	\$ 7
Salaries of Non-instructional Aides	32,246	(3,622)	28,624	28,624	-
Total Undist. Expend. - Custodial Services	89,931	(9,302)	80,629	80,622	7
Undist. Expend. - Security					
General Supplies	-	1,500	1,500	1,439	61
Total Undist. Expend. - Security	-	1,500	1,500	1,439	61
Total Undist. Expend. - Oper. & Maint. Of Plant	89,931	(7,802)	82,129	82,061	68
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	3,919	81
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	3,919	81
UNALLOCATED BENEFITS					
Social Security Contributions	29,354	(2,688)	26,666	26,620	46
Other Retirement Contributions - Regular	6,012	3,648	9,660	9,660	-
Health Benefits	642,297	5,599	647,896	647,718	178
TOTAL UNALLOCATED BENEFITS	677,663	6,559	684,222	683,998	224
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	677,663	6,559	684,222	683,998	224
TOTAL UNDISTRIBUTED EXPENDITURES	1,095,245	124,697	1,219,942	1,219,419	523
TOTAL CURRENT EXPENDITURES	2,997,888	210,641	3,208,529	3,206,032	2,497
TOTAL SCHOOL BASED EXPENDITURES	2,997,888	210,641	3,208,529	3,206,032	2,497
Other Financing Sources:					
Operating Transfer In	2,997,888	210,641	3,208,529	3,206,032	2,497
Total Other Financing Sources	2,997,888	210,641	3,208,529	3,206,032	2,497
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, 2016

<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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 52,200	\$ 61,360	\$ 113,560	\$ 113,560	
Grades 1-5 - Salaries of Teachers	990,996	(130,986)	860,010	860,009	\$ 1
Grades 1-5 - Salaries of Teachers		80,410	80,410	80,410	
Grades 6-8 - Salaries of Teachers	998,329	81,244	1,079,573	1,079,572	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	81,672	(33,504)	48,168	48,132	36
Other Purchased Services (400-500 series)	1,000	(1,000)	-	-	-
General Supplies	80,536	9,100	89,636	89,617	19
Textbooks	10,000	(10,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,214,733	56,624	2,271,357	2,271,300	57
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Other Salaries for Instruction		49,544	49,544	49,544	
General Supplies	1,500	(1,500)	-	-	-
Total Cognitive - Moderate	1,500	48,044	49,544	49,544	-
Behavioral Disabilities:					
Salaries of Teachers	68,065	9,694	77,759	77,758	1
Total Behavioral Disabilities	68,065	9,694	77,759	77,758	1
Resource Room/Resource Center:					
Salaries of Teachers	427,360	(51,623)	375,737	375,680	57
General Supplies	1,200	(1,200)	-	-	-
Total Resource Room/Resource Center	428,560	(52,823)	375,737	375,680	57
TOTAL SPECIAL EDUCATION - INSTRUCTION	498,125	4,915	503,040	502,982	58
Bilingual Education - Instruction					
Salaries of Teachers	337,608	41,647	379,255	379,254	1
Other Salaries for Instruction	30,601	14,919	45,520	45,520	
General Supplies	20,000	(5,153)	14,847	14,846	1
Total Bilingual Education - Instruction	388,209	51,413	439,622	439,620	2
Before/After School Programs - Instruction					
Salaries of Teachers	8,160	(6,240)	1,920	1,920	
Other Salaries for Instruction	2,304	-	2,304	1,740	564
Total Before/After School Programs - Instruction	10,464	(6,240)	4,224	3,660	564
Total Before/After School Programs	10,464	(6,240)	4,224	3,660	564
Total Instruction and At-Risk Programs	3,111,531	106,712	3,218,243	3,217,562	681
Undistributed Expend. - Attend. & Social Work					
Salaries		150	150	150	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		3,616	3,616	3,616	
Supplies and Materials	500	(500)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	500	3,266	3,766	3,766	-
Undistributed Expenditures - Health Services					
Salaries	51,000	-	51,000	51,000	-
Total Undistributed Expenditures - Health Services	51,000	-	51,000	51,000	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	66,403	40,981	107,384	107,384	-
Total Undist. Expend. - Guidance Services	66,403	40,981	107,384	107,384	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 8

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 223,701	\$ 102,766	\$ 326,467	\$ 326,466	\$ 1
Salaries of Secretarial and Clerical Assistants	30,205	22,065	52,270	52,270	
Other Purchased Services (400-500 series)	3,000	(1,950)	1,050	1,041	9
Supplies and Materials	3,000	(160)	2,840	2,546	294
Other Objects	1,000	(400)	600	573	27
Total Undist. Expend. - Support Serv. - School Admin.	260,906	122,321	383,227	382,896	331
Undist. Expend. - Custodial Services					
Salaries	43,235		43,235	43,235	
Salaries of Non-instructional Aides	45,250	(5,100)	40,150	40,150	
General Supplies	1,000	(1,000)	-	-	-
Total Undist. Expend. - Custodial Services	89,485	(6,100)	83,385	83,385	-
Undist. Expend. - Security					
Salaries	53,837	(500)	53,337	53,337	-
Total Undist. Expend. - Security	53,837	(500)	53,337	53,337	-
Total Undist. Expend. - Oper. & Maint. Of Plant	143,322	(6,600)	136,722	136,722	-
UNALLOCATED BENEFITS					
Social Security Contributions	35,428	151	35,579	35,579	
Other Retirement Contributions - Regular	13,828	8,477	22,305	22,305	
Health Benefits	1,012,298	69,267	1,081,565	1,081,565	-
TOTAL UNALLOCATED BENEFITS	1,061,554	77,895	1,139,449	1,139,449	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,061,554	77,895	1,139,449	1,139,449	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,583,685	237,863	1,821,548	1,821,217	331
TOTAL CURRENT EXPENDITURES	4,695,216	344,575	5,039,791	5,038,779	1,012
TOTAL SCHOOL BASED EXPENDITURES	4,695,216	344,575	5,039,791	5,038,779	1,012
Other Financing Sources:					
Operating Transfer In	4,695,216	344,575	5,039,791	5,038,779	1,012
Total Other Financing Sources	4,695,216	344,575	5,039,791	5,038,779	1,012
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, 2016

School: No. 9	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 212,963		\$ 212,963	\$ 212,735	\$ 228
Grades 1-5 - Salaries of Teachers	2,959,778	\$ (76,679)	2,883,099	2,883,098	1
Grades 1-5 - Salaries of Teachers		280,280	280,280	280,280	
Grades 6-8 - Salaries of Teachers	1,725,582	90,570	1,816,152	1,816,152	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	141,312	(43,999)	97,313	97,313	
Purchased Professional-Educational Services	9,000	(250)	8,750	8,750	
General Supplies	219,797	22,850	242,647	240,515	2,132
Textbooks	10,000	(10,000)			
Other Objects	4,000	-	4,000	3,892	108
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,282,432	262,772	5,545,204	5,542,735	2,469
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	720,641	(3,500)	717,141	716,858	283
General Supplies	4,000	(2,675)	1,325	1,261	64
Total Resource Room/Resource Center	724,641	(6,175)	718,466	718,119	347
TOTAL SPECIAL EDUCATION - INSTRUCTION	724,641	(6,175)	718,466	718,119	347
Bilingual Education - Instruction					
Salaries of Teachers	897,263	31,535	928,798	928,798	
Other Salaries for Instruction	93,722	44,250	137,972	137,971	1
General Supplies	4,500	(3,700)	800	740	60
Total Bilingual Education - Instruction	995,485	72,085	1,067,570	1,067,509	61
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,941	153
Other Salaries for Instruction	2,184	-	2,184	2,124	60
Total Before/After School Programs - Instruction	5,278	-	5,278	5,065	213
Total Before/After School Programs	5,278	-	5,278	5,065	213
Total Instruction and At-Risk Programs	7,007,836	328,682	7,336,518	7,333,428	3,090
Undistributed Expenditures - Health Services					
Salaries	96,642		96,642	96,642	
Supplies and Materials	600	-	600	592	8
Total Undistributed Expenditures - Health Services	97,242	-	97,242	97,234	8
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	231,838	(2,000)	229,838	229,838	
Supplies and Materials	1,000	-	1,000	995	5
Total Undist. Expend. - Guidance Services	232,838	(2,000)	230,838	230,833	5
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,000	(1,600)	400	306	94
Supplies and Materials	1,000	-	1,000	998	2
Total Undist. Expend. - Improvement of Inst. Serv.	3,000	(1,600)	1,400	1,304	96
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,408		102,408	102,408	
Supplies and Materials	7,000	(700)	6,300	6,010	290
Total Undist. Expend. - Edu. Media Serv./Sch. Library	109,408	(700)	108,708	108,418	290
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	7,000	(5,900)	1,100	1,097	3
	7,000	(5,900)	1,100	1,097	3
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	319,963	(44,950)	275,013	274,989	24
Salaries of Secretarial and Clerical Assistants	140,611	(2,100)	138,511	138,421	90
Other Purchased Services (400-500 series)	2,500	(1,500)	1,000	190	810
Supplies and Materials	10,000	(3,675)	6,325	6,308	17
Total Undist. Expend. - Support Serv. - School Admin.	473,074	(52,225)	420,849	419,908	941
Undist. Expend. - Custodial Services					
Salaries	59,825	(800)	59,025	59,025	
Salaries of Non-instructional Aides	90,764	(15,594)	75,170	75,154	16
General Supplies	500	-	500	423	77
Total Undist. Expend. - Custodial Services	151,089	(16,394)	134,695	134,602	93

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 9

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
Salaries	\$ 35,238		\$ 35,238	\$ 35,238	
General Supplies	250	\$ 900	1,150	1,110	\$ 40
Total Undist. Expend. - Security	35,488	900	36,388	36,348	40
Total Undist. Expend. - Oper. & Maint. Of Plant	186,577	(15,494)	171,083	170,950	133
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	4,994	6
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	4,994	6
UNALLOCATED BENEFITS					
Social Security Contributions	66,867	(4,580)	62,287	62,286	1
Other Retirement Contributions - Regular	29,300	17,656	46,956	46,956	
Health Benefits	2,344,436	140,986	2,485,422	2,485,219	203
TOTAL UNALLOCATED BENEFITS	2,440,603	154,062	2,594,665	2,594,461	204
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,440,603	154,062	2,594,665	2,594,461	204
TOTAL UNDISTRIBUTED EXPENDITURES	3,554,742	76,143	3,630,885	3,629,199	1,686
TOTAL CURRENT EXPENDITURES	10,562,578	404,825	10,967,403	10,962,627	4,776
TOTAL SCHOOL BASED EXPENDITURES	10,562,578	404,825	10,967,403	10,962,627	4,776
Other Financing Sources:					
Operating Transfer In	10,562,578	404,825	10,967,403	10,962,627	4,776
Total Other Financing Sources	10,562,578	404,825	10,967,403	10,962,627	4,776
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, 2016

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 216,127	\$ 664,193	\$ 880,320	\$ 218,227	\$ 662,093
Grades 1-5 - Salaries of Teachers	1,113,798	(46,000)	1,067,798	1,066,819	979
Grades 1-5 - Salaries of Teachers		149,270	149,270	149,270	
Grades 6-8 - Salaries of Teachers	787,832	(126,026)	661,806	661,415	391
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	145,654	(116,005)	29,649	29,426	223
Purchased Professional-Educational Services	3,500	(3,500)			
Other Purchased Services (400-500 series)	5,000	(2,050)	2,950	2,949	1
General Supplies	73,716	(10,844)	62,872	62,869	3
Textbooks	4,000	(4,000)			
Other Objects	2,000	-	2,000	800	1,200
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,351,627	505,038	2,856,665	2,191,775	664,890
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies	500	-	500	-	500
Total Cognitive - Moderate	500	-	500	-	500
Learning and/or Language Disabilities:					
Salaries of Teachers	98,527	104,625	203,152	203,152	
Other Salaries for Instruction	64,582	-	64,582	64,582	-
Total Learning and/or Language Disabilities	163,109	104,625	267,734	267,734	-
Resource Room/Resource Center:					
Salaries of Teachers	486,065	(168,128)	317,937	316,940	997
General Supplies	500	-	500	-	500
Total Resource Room/Resource Center	486,565	(168,128)	318,437	316,940	1,497
TOTAL SPECIAL EDUCATION - INSTRUCTION	650,174	(63,503)	586,671	584,674	1,997
Bilingual Education - Instruction					
Salaries of Teachers	537,845	(198,985)	338,860	338,802	58
Other Salaries for Instruction	51,904	500	52,404	52,404	
General Supplies	500	(500)	-	-	-
Total Bilingual Education - Instruction	590,249	(198,985)	391,264	391,206	58
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	1,400	-	1,400	-	1,400
Total School-Spon. Cocurricular Actvts. - Inst.	1,400	-	1,400	-	1,400
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	2,380	5,474	3,623	1,851
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	2,380	7,658	3,623	4,035
Total Before/After School Programs	5,278	2,380	7,658	3,623	4,035
Total Instruction and At-Risk Programs	3,598,728	244,930	3,843,658	3,171,278	672,380
Undistributed Expenditures - Health Services					
Salaries	91,822		91,822	91,822	
Supplies and Materials	500	(500)	-	-	-
Total Undistributed Expenditures - Health Services	92,322	(500)	91,822	91,822	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	122,519	500	123,019	123,019	
Purchased Professional - Educational Services	1,500		1,500	1,195	305
Supplies and Materials	750	-	750	-	750
Total Undist. Expend. - Guidance Services	124,769	500	125,269	124,214	1,055
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	-	1,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	57,483	(57,483)			
Supplies and Materials	1,300	-	1,300	-	1,300
Total Undist. Expend. - Edu. Media Serv./Sch. Library	58,783	(57,483)	1,300	-	1,300
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,000	-	3,000	-	3,000
Total Undist. Expend. - Instructional Staff Training 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, 2016

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 481,080	\$ (63,615)	\$ 417,465	\$ 417,433	\$ 32
Salaries of Secretarial and Clerical Assistants	100,202	1,785	101,987	101,987	
Other Purchased Services (400-500 series)	2,500		2,500	130	2,370
Supplies and Materials	11,116	(4,567)	6,549	4,192	2,357
Total Undist. Expend. - Support Serv. - School Admin.	594,898	(66,397)	528,501	523,742	4,759
Undist. Expend. - Custodial Services					
Salaries	60,025	(4,489)	55,536	50,958	4,578
Salaries of Non-instructional Aides	58,254	(9,689)	48,565	48,564	1
General Supplies	2,000	-	2,000	1,237	763
Total Undist. Expend. - Custodial Services	120,279	(14,178)	106,101	100,759	5,342
Undist. Expend. - Security					
Salaries	34,335		34,335	34,263	72
General Supplies	5,000	(5,000)	-	-	-
Total Undist. Expend. - Security	39,335	(5,000)	34,335	34,263	72
Total Undist. Expend. - Oper. & Maint. Of Plant	159,614	(19,178)	140,436	135,022	5,414
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500	-	3,500	1,524	1,976
Total Undist. Expend. - Student Transportation Serv.	3,500	-	3,500	1,524	1,976
UNALLOCATED BENEFITS					
Social Security Contributions	49,002	(3,071)	45,931	37,265	8,666
Other Retirement Contributions - Regular	14,443	3,582	18,025	18,025	
Health Benefits	1,188,930	(47,177)	1,141,753	1,134,317	7,436
TOTAL UNALLOCATED BENEFITS	1,252,375	(46,666)	1,205,709	1,189,607	16,102
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,252,375	(46,666)	1,205,709	1,189,607	16,102
TOTAL UNDISTRIBUTED EXPENDITURES	2,290,261	(189,724)	2,100,537	2,065,931	34,606
TOTAL CURRENT EXPENDITURES	5,888,989	55,206	5,944,195	5,237,209	706,986
TOTAL SCHOOL BASED EXPENDITURES	5,888,989	55,206	5,944,195	5,237,209	706,986
Other Financing Sources:					
Operating Transfer In	5,888,989	55,206	5,944,195	5,237,209	706,986
Total Other Financing Sources	5,888,989	55,206	5,944,195	5,237,209	706,986
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, 2016

<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	\$ 205,942	\$ 63,749	\$ 269,691	\$ 269,691	
Grades 1-5 - Salaries of Teachers		107,525	107,525	107,525	
Grades 6-8 - Salaries of Teachers	201,116	501	201,617	201,616	\$ 1
TOTAL REGULAR PROGRAMS - INSTRUCTION	407,058	171,775	578,833	578,832	1
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	66,765	(66,765)			
Other Salaries for Instruction	46,018	3,114	49,132	49,132	-
Total Learning and/or Language Disabilities	112,783	(63,651)	49,132	49,132	-
Resource Room/Resource Center:					
Salaries of Teachers	57,673	-	57,673	57,673	-
Total Resource Room/Resource Center	57,673	-	57,673	57,673	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	170,456	(63,651)	106,805	106,805	-
Bilingual Education - Instruction					
Salaries of Teachers	811,783	(87,616)	724,167	724,166	1
Other Salaries for Instruction		80,707	80,707	80,707	
General Supplies	40,150	(7,903)	32,247	32,205	42
Total Bilingual Education - Instruction	851,933	(14,812)	837,121	837,078	43
Before/After School Programs - Instruction					
Salaries of Teachers	6,000	(6,000)	-	-	-
Total Before/After School Programs - Instruction	6,000	(6,000)	-	-	-
Total Before/After School Programs	6,000	(6,000)	-	-	-
Total Instruction and At-Risk Programs	1,435,447	87,312	1,522,759	1,522,715	44
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	5,594	5,594	5,258	336
Total Undistributed Expend. - Attend. & Social Work	-	5,594	5,594	5,258	336
Undistributed Expenditures - Health Services					
Salaries	-	80,345	80,345	80,344	1
Total Undistributed Expenditures - Health Services	-	80,345	80,345	80,344	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,342	(22,000)	79,342	79,318	24
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	101,842	(22,500)	79,342	79,318	24
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	123,883	35,183	159,066	159,066	
Salaries of Secretarial and Clerical Assistants	48,501		48,501	48,501	
Supplies and Materials	7,000	(2,000)	5,000	4,972	28
Total Undist. Expend. - Support Serv. - School Admin.	179,384	33,183	212,567	212,539	28
Undist. Expend. - Custodial Services					
Salaries	48,815	(10,000)	38,815	38,645	170
Salaries of Non-instructional Aides	32,246	(7,552)	24,694	24,683	11
Total Undist. Expend. - Custodial Services	81,061	(17,552)	63,509	63,328	181
Undist. Expend. - Security					
Salaries	52,937	(800)	52,137	52,137	-
Total Undist. Expend. - Security	52,937	(800)	52,137	52,137	-
Total Undist. Expend. - Oper. & Maint. Of Plant	133,998	(18,352)	115,646	115,465	181
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500	(930)	2,570	2,570	-
Total Undist. Expend. - Student Transportation Serv.	3,500	(930)	2,570	2,570	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 24,024	\$ 3,159	\$ 27,183	\$ 27,183	
Other Retirement Contributions - Regular	6,349	4,039	10,388	10,388	
Health Benefits	508,128	(1,867)	506,261	506,261	-
TOTAL UNALLOCATED BENEFITS	<u>538,501</u>	<u>5,331</u>	<u>543,832</u>	<u>543,832</u>	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>538,501</u>	<u>5,331</u>	<u>543,832</u>	<u>543,832</u>	-
TOTAL UNDISTRIBUTED EXPENDITURES	<u>957,225</u>	<u>82,671</u>	<u>1,039,896</u>	<u>1,039,326</u>	\$ 570
TOTAL CURRENT EXPENDITURES	<u>2,392,672</u>	<u>169,983</u>	<u>2,562,655</u>	<u>2,562,041</u>	614
TOTAL SCHOOL BASED EXPENDITURES	<u>2,392,672</u>	<u>169,983</u>	<u>2,562,655</u>	<u>2,562,041</u>	614
Other Financing Sources:					
Operating Transfer In	<u>2,392,672</u>	<u>169,983</u>	<u>2,562,655</u>	<u>2,562,041</u>	614
Total Other Financing Sources	<u>2,392,672</u>	<u>169,983</u>	<u>2,562,655</u>	<u>2,562,041</u>	614
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, 2016

School: No. 12

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 51,000	\$ 10,144	\$ 61,144	\$ 61,143	\$ 1
Grades 1-5 - Salaries of Teachers	1,541,015	18,986	1,560,001	1,560,001	
Grades 1-5 - Salaries of Teachers		91,740	91,740	91,740	
Grades 6-8 - Salaries of Teachers	797,081	(20,757)	776,324	776,323	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	78,885	(4,500)	74,385	74,371	14
Other Purchased Services (400-500 series)	400	(400)			
General Supplies	56,575	(23,802)	32,773	32,742	31
Other Objects	2,500	(2,500)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,527,456</u>	<u>68,911</u>	<u>2,596,367</u>	<u>2,596,320</u>	<u>47</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	61,143		61,143	61,143	
Other Salaries for Instruction	29,999	19,455	49,454	49,454	
General Supplies	4,000	-	4,000	4,000	-
Total Learning and/or Language Disabilities	<u>95,142</u>	<u>19,455</u>	<u>114,597</u>	<u>114,597</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	477,390	(113,342)	364,048	363,996	52
General Supplies	7,000	(4,000)	3,000	3,000	-
Total Resource Room/Resource Center	<u>484,390</u>	<u>(117,342)</u>	<u>367,048</u>	<u>366,996</u>	<u>52</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>579,532</u>	<u>(97,887)</u>	<u>481,645</u>	<u>481,593</u>	<u>52</u>
Bilingual Education - Instruction					
Salaries of Teachers	306,258	600	306,858	306,858	
General Supplies	10,000	(10,000)	-	-	-
Total Bilingual Education - Instruction	<u>316,258</u>	<u>(9,400)</u>	<u>306,858</u>	<u>306,858</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>3,423,246</u>	<u>(38,376)</u>	<u>3,384,870</u>	<u>3,384,771</u>	<u>99</u>
Undistributed Expend. - Attend. & Social Work					
Salaries		47	47	47	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	59,770	(7,843)	51,927	51,927	
Supplies and Materials	1,800	(1,800)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>61,570</u>	<u>(9,596)</u>	<u>51,974</u>	<u>51,974</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries		54,000	54,000	54,000	
Supplies and Materials	300	(300)	-	-	-
Total Undistributed Expenditures - Health Services	<u>300</u>	<u>53,700</u>	<u>54,000</u>	<u>54,000</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	121,346	(773)	120,573	120,572	1
Total Undist. Expend. - Guidance Services	<u>121,346</u>	<u>(773)</u>	<u>120,573</u>	<u>120,572</u>	<u>1</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	97,508	(97,474)	34		34
Supplies and Materials	10,000	(7,568)	2,432	2,432	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>107,508</u>	<u>(105,042)</u>	<u>2,466</u>	<u>2,432</u>	<u>34</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 12

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	\$ 13,000	\$ (5,000)	\$ 8,000	\$ 8,000	-
	<u>13,000</u>	<u>(5,000)</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	224,124	254,030	478,154	478,154	
Salaries of Secretarial and Clerical Assistants	49,251	44,996	94,247	94,246	\$ 1
Other Purchased Services (400-500 series)	400	(376)	24	24	
Supplies and Materials	10,000	3,306	13,306	13,160	146
Total Undist. Expend. - Support Serv. - School Admin.	<u>283,775</u>	<u>301,956</u>	<u>585,731</u>	<u>585,584</u>	<u>147</u>
Undist. Expend. - Custodial Services					
Salaries	48,525	(9,601)	38,924	38,785	139
Salaries of Non-instructional Aides	58,254	(16,500)	41,754	41,733	21
Total Undist. Expend. - Custodial Services	<u>106,779</u>	<u>(26,101)</u>	<u>80,678</u>	<u>80,518</u>	<u>160</u>
Undist. Expend. - Security					
Salaries	52,137	(8,600)	43,537	43,447	90
Total Undist. Expend. - Security	<u>52,137</u>	<u>(8,600)</u>	<u>43,537</u>	<u>43,447</u>	<u>90</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>158,916</u>	<u>(34,701)</u>	<u>124,215</u>	<u>123,965</u>	<u>250</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	(3,000)	5,000	4,978	22
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>(3,000)</u>	<u>5,000</u>	<u>4,978</u>	<u>22</u>
UNALLOCATED BENEFITS					
Social Security Contributions	42,751	(3,662)	39,089	39,068	21
Other Retirement Contributions - Regular	14,277	6,668	20,945	20,945	
Health Benefits	923,012	31,142	954,154	954,154	-
TOTAL UNALLOCATED BENEFITS	<u>980,040</u>	<u>34,148</u>	<u>1,014,188</u>	<u>1,014,167</u>	<u>21</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>980,040</u>	<u>34,148</u>	<u>1,014,188</u>	<u>1,014,167</u>	<u>21</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,734,455</u>	<u>231,692</u>	<u>1,966,147</u>	<u>1,965,672</u>	<u>475</u>
TOTAL CURRENT EXPENDITURES	<u>5,157,701</u>	<u>193,316</u>	<u>5,351,017</u>	<u>5,350,443</u>	<u>574</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,157,701</u>	<u>193,316</u>	<u>5,351,017</u>	<u>5,350,443</u>	<u>574</u>
Other Financing Sources:					
Operating Transfer In	5,157,701	193,316	5,351,017	5,350,443	574
Total Other Financing Sources	<u>5,157,701</u>	<u>193,316</u>	<u>5,351,017</u>	<u>5,350,443</u>	<u>574</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 13

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 264,896	\$ (23,900)	\$ 240,996	\$ 240,983	\$ 13
Grades 1-5 - Salaries of Teachers	855,195	172,165	1,027,360	1,027,359	1
Grades 1-5 - Salaries of Teachers		167,585	167,585	167,585	
Grades 6-8 - Salaries of Teachers	726,105	(34,751)	691,354	691,353	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	92,625	56,869	149,494	149,494	
Other Purchased Services (400-500 series)	3,500	(489)	3,011	3,011	
General Supplies	73,153	5,547	78,700	78,438	262
Other Objects	5,300	(5,300)	-	-	
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,020,774	337,726	2,358,500	2,358,223	277
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	48,362	805	49,167	49,167	
Other Salaries for Instruction	49,454	(23,632)	25,822	25,515	307
Total Learning and/or Language Disabilities	97,816	(22,827)	74,989	74,682	307
Resource Room/Resource Center:					
Salaries of Teachers	233,578	(57,166)	176,412	175,944	468
General Supplies	800	1,911	2,711	2,711	
Total Resource Room/Resource Center	234,378	(55,255)	179,123	178,655	468
TOTAL SPECIAL EDUCATION - INSTRUCTION	332,194	(78,082)	254,112	253,337	775
Bilingual Education - Instruction					
Salaries of Teachers	111,133	11,491	122,624	122,624	
General Supplies	800	(6)	794	691	103
Total Bilingual Education - Instruction	111,933	11,485	123,418	123,315	103
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,472	(5,472)	-	-	
Total School-Spon. Cocurricular Actvts. - Inst.	5,472	(5,472)	-	-	
Before/After School Programs - Instruction					
Salaries of Teachers	-	340	340	340	
Total Before/After School Programs - Instruction	-	340	340	340	
Total Before/After School Programs	-	340	340	340	
Total Instruction and At-Risk Programs	2,470,373	265,997	2,736,370	2,735,215	1,155
Undistributed Expend. - Attend. & Social Work					
Salaries	-	149	149	149	
Total Undistributed Expend. - Attend. & Social Work	-	149	149	149	
Undistributed Expenditures - Health Services					
Salaries	61,133	(1,000)	60,133	60,133	
Supplies and Materials	500	(3)	497	497	
Total Undistributed Expenditures - Health Services	61,633	(1,003)	60,630	60,630	
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	122,883	(160)	122,723	122,723	
Supplies and Materials	550	(550)	-	-	
Total Undist. Expend. - Guidance Services	123,433	(710)	122,723	122,723	
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,500	(1,973)	527	527	
Total Undist. Expend. - Improvement of Inst. Serv.	2,500	(1,973)	527	527	
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	57,483	(57,000)	483	-	483
Supplies and Materials	2,800	(1,117)	1,683	1,683	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	60,283	(58,117)	2,166	1,683	483

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	\$ 5,000	\$ (3,500)	\$ 1,500	\$ 1,045	\$ 455
	5,000	(3,500)	1,500	1,045	455
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	282,260	21,792	304,052	304,052	
Salaries of Secretarial and Clerical Assistants	49,251	(13,500)	35,751	35,663	88
Other Purchased Services (400-500 series)	100		100	100	
Supplies and Materials	7,750	(1,091)	6,659	6,481	178
Total Undist. Expend. - Support Serv. - School Admin.	339,361	7,201	346,562	346,296	266
Undist. Expend. - Custodial Services					
Salaries	54,605		54,605	54,605	
Salaries of Non-instructional Aides	58,254	(25,000)	33,254	33,119	135
General Supplies	1,000	(7)	993	754	239
Total Undist. Expend. - Custodial Services	113,859	(25,007)	88,852	88,478	374
Undist. Expend. - Security					
Salaries	34,335	(1,100)	33,235	33,191	44
General Supplies	500	(140)	360	360	-
Total Undist. Expend. - Security	34,835	(1,240)	33,595	33,551	44
Total Undist. Expend. - Oper. & Maint. Of Plant	148,694	(26,247)	122,447	122,029	418
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,500	(1,383)	6,117	5,837	280
Total Undist. Expend. - Student Transportation Serv.	7,500	(1,383)	6,117	5,837	280
UNALLOCATED BENEFITS					
Social Security Contributions	38,682	(3,574)	35,108	35,107	1
Other Retirement Contributions - Regular	12,214	10,074	22,288	22,288	
Health Benefits	775,207	57,167	832,374	832,374	-
TOTAL UNALLOCATED BENEFITS	826,103	63,667	889,770	889,769	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	826,103	63,667	889,770	889,769	1
TOTAL UNDISTRIBUTED EXPENDITURES	1,574,507	(21,916)	1,552,591	1,550,688	1,903
TOTAL CURRENT EXPENDITURES	4,044,880	244,081	4,288,961	4,285,903	3,058
TOTAL SCHOOL BASED EXPENDITURES	4,044,880	244,081	4,288,961	4,285,903	3,058
Other Financing Sources:					
Operating Transfer In	4,044,880	244,081	4,288,961	4,285,903	3,058
Total Other Financing Sources	4,044,880	244,081	4,288,961	4,285,903	3,058
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, 2016

School: No. 14	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 199,050	\$ (400)	\$ 198,650	\$ 198,650	
Grades 1-5 - Salaries of Teachers	721,412	5,420	726,832	726,831	\$ 1
Grades 1-5 - Salaries of Teachers		57,860	57,860	57,860	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	85,015	3,761	88,776	88,776	
General Supplies	34,150	(5,464)	28,686	28,685	1
Textbooks	200	(200)			
Other Objects	1,500	(1,500)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,041,327	59,477	1,100,804	1,100,802	2
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	167,008	(29,101)	137,907	137,907	
General Supplies	250	-	250	249	1
Total Resource Room/Resource Center	167,258	(29,101)	138,157	138,156	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	167,258	(29,101)	138,157	138,156	1
Bilingual Education - Instruction					
Salaries of Teachers	99,027	(500)	98,527	98,527	
General Supplies	250	-	250	250	-
Total Bilingual Education - Instruction	99,277	(500)	98,777	98,777	-
Total Instruction and At-Risk Programs	1,307,862	29,876	1,337,738	1,337,735	3
Undistributed Expenditures - Health Services					
Salaries	91,822	(18,364)	73,458	73,458	-
Total Undistributed Expenditures - Health Services	91,822	(18,364)	73,458	73,458	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	49,104	(18,331)	30,773	30,771	2
Supplies and Materials	100	-	100	98	2
Total Undist. Expend. - Guidance Services	49,204	(18,331)	30,873	30,869	4
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908	500	103,408	103,408	
Supplies and Materials	5,000	(38)	4,962	4,944	18
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,908	462	108,370	108,352	18
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	130,722	30,995	161,717	161,717	
Salaries of Secretarial and Clerical Assistants	49,251	-	49,251	49,251	
Other Purchased Services (400-500 series)	100	(100)			
Supplies and Materials	5,100	-	5,100	5,078	22
Total Undist. Expend. - Support Serv. - School Admin.	185,173	30,895	216,068	216,046	22
Undist. Expend. - Custodial Services					
Salaries	46,025	-	46,025	46,025	
Salaries of Non-instructional Aides	13,004	(2,189)	10,815	10,815	-
Total Undist. Expend. - Custodial Services	59,029	(2,189)	56,840	56,840	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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. - Security					
Salaries	\$ 34,636	-	\$ 34,636	\$ 34,636	-
Total Undist. Expend. - Security	<u>34,636</u>	<u>-</u>	<u>34,636</u>	<u>34,636</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>93,665</u>	<u>\$ (2,189)</u>	<u>91,476</u>	<u>91,476</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,500	(1,500)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNALLOCATED BENEFITS					
Social Security Contributions	20,656	233	20,889	20,889	
Other Retirement Contributions - Regular	4,839	2,978	7,817	7,817	
Health Benefits	470,714	23,886	494,600	494,600	-
TOTAL UNALLOCATED BENEFITS	<u>496,209</u>	<u>27,097</u>	<u>523,306</u>	<u>523,306</u>	<u>-</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>496,209</u>	<u>27,097</u>	<u>523,306</u>	<u>523,306</u>	<u>-</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,025,481</u>	<u>18,070</u>	<u>1,043,551</u>	<u>1,043,507</u>	<u>\$ 44</u>
TOTAL CURRENT EXPENDITURES	<u>2,333,343</u>	<u>47,946</u>	<u>2,381,289</u>	<u>2,381,242</u>	<u>47</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,333,343</u>	<u>47,946</u>	<u>2,381,289</u>	<u>2,381,242</u>	<u>47</u>
Other Financing Sources:					
Operating Transfer In	2,333,343	47,946	2,381,289	2,381,242	47
Total Other Financing Sources	<u>2,333,343</u>	<u>47,946</u>	<u>2,381,289</u>	<u>2,381,242</u>	<u>47</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, 2016

<u>School: No. 15</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	\$ 272,929	\$ 735,280	\$ 1,008,209	\$ 344,795	\$ 663,414
Grades 1-5 - Salaries of Teachers	1,510,135	111,223	1,621,358	1,621,357	1
Grades 1-5 - Salaries of Teachers		157,795	157,795	157,795	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	160,677	-	160,677	160,060	617
Purchased Technical Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	2,000		2,000	629	1,371
General Supplies	114,725	(5,225)	109,500	106,617	2,883
Textbooks	5,000	(5,000)			
Other Objects	1,000	(1,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,069,466	990,073	3,059,539	2,391,253	668,286
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	164,625	1,482	166,107	166,106	1
Other Salaries for Instruction	165,753	(56,025)	109,728	109,606	122
General Supplies	5,000		5,000	4,927	73
Textbooks	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	336,378	(54,543)	281,835	280,639	1,196
Resource Room/Resource Center:					
Salaries of Teachers	597,640	(183,197)	414,443	414,070	373
Total Resource Room/Resource Center	597,640	(183,197)	414,443	414,070	373
TOTAL SPECIAL EDUCATION - INSTRUCTION	934,018	(237,740)	696,278	694,709	1,569
Bilingual Education - Instruction					
Salaries of Teachers	487,760	114,007	601,767	601,767	
Other Salaries for Instruction	44,121		44,121	43,621	500
General Supplies	6,000		6,000	5,681	319
Textbooks	5,000	(3,000)	2,000	-	2,000
Total Bilingual Education - Instruction	542,881	111,007	653,888	651,069	2,819
Total Instruction and At-Risk Programs	3,546,365	863,340	4,409,705	3,737,031	672,674
Undistributed Expend. - Attend. & Social Work					
Salaries		144	144	144	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	1,469	10,063	10,062	1
Total Undistributed Expend. - Attend. & Social Work	8,594	1,613	10,207	10,206	1
Undistributed Expenditures - Health Services					
Salaries	91,822	-	91,822	91,822	-
Total Undistributed Expenditures - Health Services	91,822	-	91,822	91,822	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	40,537	8,072	48,609	48,609	
Supplies and Materials	500	-	500	173	327
Total Undist. Expend. - Guidance Services	41,037	8,072	49,109	48,782	327
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof. Educational Services	-	8,000	8,000	8,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	8,000	8,000	8,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	67,100	(67,100)			
Supplies and Materials	3,000	-	3,000	2,181	819
Total Undist. Expend. - Edu. Media Serv./Sch. Library	70,100	(67,100)	3,000	2,181	819
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	279,496	23,479	302,975	302,975	
Salaries of Secretarial and Clerical Assistants	83,943		83,943	82,793	1,150
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	5,000		5,000	4,603	397
Other Objects	700	-	700	-	700
Total Undist. Expend. - Support Serv. - School Admin.	370,139	23,479	393,618	390,371	3,247
Undist. Expend. - Custodial Services					
Salaries	59,025		59,025	59,025	
Salaries of Non-instructional Aides	58,254	(2,023)	56,231	56,230	1
General Supplies	2,700	-	2,700	2,700	-
Total Undist. Expend. - Custodial Services	119,979	(2,023)	117,956	117,955	1

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>School: No. 15</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
Salaries		\$ 5,723	\$ 5,723	\$ 5,723	
General Supplies	\$ 1,000	-	1,000	863	\$ 137
Total Undist. Expend. - Security	1,000	5,723	6,723	6,586	137
Total Undist. Expend. - Oper. & Maint. Of Plant	120,979	3,700	124,679	124,541	138
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	990	1,010
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	990	1,010
UNALLOCATED BENEFITS					
Social Security Contributions	59,103	(6,800)	52,303	51,791	512
Other Retirement Contributions - Regular	18,941	7,854	26,795	26,795	
Health Benefits	1,210,663	64,958	1,275,621	1,273,997	1,624
TOTAL UNALLOCATED BENEFITS	1,288,707	66,012	1,354,719	1,352,583	2,136
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,288,707	66,012	1,354,719	1,352,583	2,136
TOTAL UNDISTRIBUTED EXPENDITURES	1,993,378	43,776	2,037,154	2,029,476	7,678
TOTAL CURRENT EXPENDITURES	5,539,743	907,116	6,446,859	5,766,507	680,352
TOTAL SCHOOL BASED EXPENDITURES	5,539,743	907,116	6,446,859	5,766,507	680,352
Other Financing Sources:					
Operating Transfer In	5,539,743	907,116	6,446,859	5,766,507	680,352
Total Other Financing Sources	5,539,743	907,116	6,446,859	5,766,507	680,352
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, 2016

<u>School: No. 18 (Includes 066 ELC)</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	\$ 490,545	\$ 991,885	\$ 1,482,430	\$ 490,651	\$ 991,779
Grades 1-5 - Salaries of Teachers	1,495,997	75,446	1,571,443	1,571,443	
Grades 1-5 - Salaries of Teachers		243,650	243,650	243,650	
Grades 6-8 - Salaries of Teachers	1,095,887	(207,163)	888,724	888,723	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	129,652	51,495	181,147	181,146	1
General Supplies	146,463	(31,276)	115,187	111,601	3,586
Textbooks	1,000	(1,000)			
Other Objects	6,400	(2,100)	4,300	2,833	1,467
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>3,365,944</u>	<u>1,120,937</u>	<u>4,486,881</u>	<u>3,490,047</u>	<u>996,834</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		50,900	50,900	50,900	
Other Salaries for Instruction	27,042	(10,000)	17,042	16,969	73
General Supplies	2,500	(200)	2,300	2,268	32
Total Learning and/or Language Disabilities	<u>29,542</u>	<u>40,700</u>	<u>70,242</u>	<u>70,137</u>	<u>105</u>
Multiple Disabilities:					
Other Salaries for Instruction	-	2,525	2,525	2,524	1
Total Multiple Disabilities	<u>-</u>	<u>2,525</u>	<u>2,525</u>	<u>2,524</u>	<u>1</u>
Resource Room/Resource Center:					
Salaries of Teachers	554,879	24,004	578,883	578,882	1
General Supplies	8,000	(6,910)	1,090	1,089	1
Total Resource Room/Resource Center	<u>562,879</u>	<u>17,094</u>	<u>579,973</u>	<u>579,971</u>	<u>2</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>592,421</u>	<u>60,319</u>	<u>652,740</u>	<u>652,632</u>	<u>108</u>
Bilingual Education - Instruction					
Salaries of Teachers	590,698	(2,124)	588,574	588,535	39
Other Salaries for Instruction	30,961		30,961	30,961	
General Supplies	23,650	(2,574)	21,076	20,987	89
Other Objects	300	-	300	210	90
Total Bilingual Education - Instruction	<u>645,609</u>	<u>(4,698)</u>	<u>640,911</u>	<u>640,693</u>	<u>218</u>
School-Spon. Cocurricular Actvts. - Inst.					
Other Objects	500	(500)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction					
Salaries of Teachers	6,188	(595)	5,593	5,202	391
Other Salaries for Instruction	2,184	(2,184)	-	-	-
Total Before/After School Programs - Instruction	<u>8,372</u>	<u>(2,779)</u>	<u>5,593</u>	<u>5,202</u>	<u>391</u>
Total Before/After School Programs	<u>8,372</u>	<u>(2,779)</u>	<u>5,593</u>	<u>5,202</u>	<u>391</u>
Total Instruction and At-Risk Programs	<u>4,612,846</u>	<u>1,173,279</u>	<u>5,786,125</u>	<u>4,788,574</u>	<u>997,551</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 18 (Includes 066 ELC)	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 201,384	\$ (43,528)	\$ 157,856	\$ 153,368	\$ 4,488
Supplies and Materials	200	(200)	-	-	-
Total Undistributed Expenditures - Health Services	201,584	(43,728)	157,856	153,368	4,488
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	81,866	48,970	130,836	130,836	-
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	82,366	48,470	130,836	130,836	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	500	(500)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	67,394	33,448	100,842	100,842	-
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	67,894	32,948	100,842	100,842	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	20,000	(20,000)	-	-	-
	20,000	(20,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	481,866	59,714	541,580	541,579	1
Salaries of Secretarial and Clerical Assistants	97,752	42,172	139,924	139,923	1
Other Purchased Services (400-500 series)	5,000	(4,260)	740	740	-
Supplies and Materials	7,000	(580)	6,420	4,805	1,615
Total Undist. Expend. - Support Serv. - School Admin.	591,618	97,046	688,664	687,047	1,617
Undist. Expend. - Custodial Services					
Salaries	54,605	34,537	89,142	87,822	1,320
Salaries of Non-instructional Aides	90,500	(1,303)	89,197	85,322	3,875
General Supplies	1,500	(1,500)	-	-	-
Total Undist. Expend. - Custodial Services	146,605	31,734	178,339	173,144	5,195
Undist. Expend. - Security					
Salaries	51,387	(700)	50,687	50,687	-
General Supplies	1,000	(403)	597	576	21
Total Undist. Expend. - Security	52,387	(1,103)	51,284	51,263	21
Undist. Expend. - Oper. & Maint. Of Plant	198,992	30,631	229,623	224,407	5,216
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	9,800	(6,047)	3,753	3,695	58
Total Undist. Expend. - Student Transportation Serv.	9,800	(6,047)	3,753	3,695	58
UNALLOCATED BENEFITS					
Social Security Contributions	53,923	6,166	60,089	60,088	1
Other Retirement Contributions - Regular	15,584	17,812	33,396	33,396	-
Health Benefits	1,661,858	72,078	1,733,936	1,733,936	-
TOTAL UNALLOCATED BENEFITS	1,731,365	96,056	1,827,421	1,827,420	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,731,365	96,056	1,827,421	1,827,420	1
TOTAL UNDISTRIBUTED EXPENDITURES	2,904,119	234,876	3,138,995	3,127,615	11,380
TOTAL CURRENT EXPENDITURES	7,516,965	1,408,155	8,925,120	7,916,189	1,008,931
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,000	-	3,000	3,000	-
Grades 6-8	3,000	-	3,000	3,000	-
Total Equipment	6,000	-	6,000	6,000	-
TOTAL CAPITAL OUTLAY	6,000	-	6,000	6,000	-
TOTAL SCHOOL BASED EXPENDITURES	7,522,965	1,408,155	8,931,120	7,922,189	1,008,931
Other Financing Sources:					
Operating Transfer In	7,522,965	1,408,155	8,931,120	7,922,189	1,008,931
Total Other Financing Sources	7,522,965	1,408,155	8,931,120	7,922,189	1,008,931
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, 2016

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 116,768.00	\$ (16,000.00)	\$ 100,768.00	\$ 99,795.00	\$ 973.00
Grades 1-5 - Salaries of Teachers	1,232,345	53,509	1,285,854	1,285,853	1
Grades 1-5 - Salaries of Teachers		149,545	149,545	149,545	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	78,723		78,723	77,223	1,500
General Supplies	63,325	(8,686)	54,639	54,404	235
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,491,161</u>	<u>178,368</u>	<u>1,669,529</u>	<u>1,666,820</u>	<u>2,709</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	59,515	1,628	61,143	61,143	
Other Salaries for Instruction	46,932		46,932	46,932	
General Supplies	500	(383)	117	117	-
Total Cognitive - Moderate	<u>106,947</u>	<u>1,245</u>	<u>108,192</u>	<u>108,192</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	163,500	1,500	165,000	165,000	
General Supplies	500	382	882	870	12
Total Resource Room/Resource Center	<u>164,000</u>	<u>1,882</u>	<u>165,882</u>	<u>165,870</u>	<u>12</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>270,947</u>	<u>3,127</u>	<u>274,074</u>	<u>274,062</u>	<u>12</u>
Bilingual Education - Instruction					
Salaries of Teachers	198,850	500	199,350	199,350	
General Supplies	500	-	500	500	-
Total Bilingual Education - Instruction	<u>199,350</u>	<u>500</u>	<u>199,850</u>	<u>199,850</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>1,961,458</u>	<u>181,995</u>	<u>2,143,453</u>	<u>2,140,732</u>	<u>2,721</u>
Undistributed Expenditures - Health Services					
Salaries	97,727	(50,000)	47,727	46,993	734
Total Undistributed Expenditures - Health Services	<u>97,727</u>	<u>(50,000)</u>	<u>47,727</u>	<u>46,993</u>	<u>734</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,454	(22,500)	28,954	28,601	353
Total Undist. Expend. - Guidance Services	<u>51,454</u>	<u>(22,500)</u>	<u>28,954</u>	<u>28,601</u>	<u>353</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908	(69,592)	33,316		33,316
Supplies and Materials	2,000	-	2,000	1,973	27
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>104,908</u>	<u>(69,592)</u>	<u>35,316</u>	<u>1,973</u>	<u>33,343</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	128,885	41,671	170,556	170,556	
Salaries of Secretarial and Clerical Assistants	48,501		48,501	48,501	
Supplies and Materials	16,000	(6,433)	9,567	9,567	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>193,386</u>	<u>35,238</u>	<u>228,624</u>	<u>228,624</u>	<u>-</u>
Undist. Expend. - Custodial Services					
Salaries	55,925		55,925	55,925	
Salaries of Non-instructional Aides	45,250		45,250	42,597	2,653
General Supplies	250	-	250	156	94
Total Undist. Expend. - Custodial Services	<u>101,425</u>	<u>-</u>	<u>101,425</u>	<u>98,678</u>	<u>2,747</u>
Undist. Expend. - Security					
Salaries	52,137	-	52,137	51,387	750
Total Undist. Expend. - Security	<u>52,137</u>	<u>-</u>	<u>52,137</u>	<u>51,387</u>	<u>750</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>153,562</u>	<u>-</u>	<u>153,562</u>	<u>150,065</u>	<u>3,497</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	2,822	1,178
Total Undist. Expend. - Student Transportation Serv.	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>2,822</u>	<u>1,178</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>School: No. 19</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 31,823		\$ 31,823	\$ 30,467	\$ 1,356
Other Retirement Contributions - Regular	10,180	\$ 3,655	13,835	13,835	
Health Benefits	698,551	(4,722)	693,829	693,756	73
TOTAL UNALLOCATED BENEFITS	<u>740,554</u>	<u>(1,067)</u>	<u>739,487</u>	<u>738,058</u>	<u>1,429</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>740,554</u>	<u>(1,067)</u>	<u>739,487</u>	<u>738,058</u>	<u>1,429</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,345,591</u>	<u>(107,921)</u>	<u>1,237,670</u>	<u>1,197,136</u>	<u>40,534</u>
TOTAL CURRENT EXPENDITURES	<u>3,307,049</u>	<u>74,074</u>	<u>3,381,123</u>	<u>3,337,868</u>	<u>43,255</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,307,049</u>	<u>74,074</u>	<u>3,381,123</u>	<u>3,337,868</u>	<u>43,255</u>
Other Financing Sources:					
Operating Transfer In	<u>3,307,049</u>	<u>74,074</u>	<u>3,381,123</u>	<u>3,337,868</u>	<u>43,255</u>
Total Other Financing Sources	<u>3,307,049</u>	<u>74,074</u>	<u>3,381,123</u>	<u>3,337,868</u>	<u>43,255</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, 2016

<u>School: No. 20</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 236,129		\$ 236,129	\$ 163,209	\$ 72,920
Grades 1-5 - Salaries of Teachers	878,414	\$ (8,000)	870,414	870,317	97
Grades 1-5 - Salaries of Teachers		250,580	250,580	250,580	
Grades 6-8 - Salaries of Teachers	698,695	(251,803)	446,892	446,502	390
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	125,548	(40,000)	85,548	82,799	2,749
Other Purchased Services (400-500 series)	500		500	351	149
General Supplies	64,550	(6,431)	58,119	47,970	10,149
Other Objects	5,000	(3,488)	1,512	-	1,512
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,008,836</u>	<u>(59,142)</u>	<u>1,949,694</u>	<u>1,861,728</u>	<u>87,966</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	31,267	31,267	31,267	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>31,267</u>	<u>31,267</u>	<u>31,267</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers		362,169	362,169	362,169	
Other Salaries for Instruction	76,911	207,285	284,196	284,196	-
Total Behavioral Disabilities	<u>76,911</u>	<u>569,454</u>	<u>646,365</u>	<u>646,365</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	423,768	(86,397)	337,371	337,371	-
Total Resource Room/Resource Center	<u>423,768</u>	<u>(86,397)</u>	<u>337,371</u>	<u>337,371</u>	<u>-</u>
Autism:					
Salaries of Teachers		52,166	52,166	52,166	
Other Salaries for Instruction	-	26,335	26,335	23,147	3,188
Total Autism	<u>-</u>	<u>78,501</u>	<u>78,501</u>	<u>75,313</u>	<u>3,188</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>500,679</u>	<u>592,825</u>	<u>1,093,504</u>	<u>1,090,316</u>	<u>3,188</u>
Bilingual Education - Instruction					
Salaries of Teachers	156,893	(56,352)	100,541	100,442	99
Total Bilingual Education - Instruction	<u>156,893</u>	<u>(56,352)</u>	<u>100,541</u>	<u>100,442</u>	<u>99</u>
Total Instruction and At-Risk Programs	<u>2,666,408</u>	<u>477,331</u>	<u>3,143,739</u>	<u>3,052,486</u>	<u>91,253</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	1,309	9,903	9,902	1
Total Undistributed Expend. - Attend. & Social Work	<u>8,594</u>	<u>1,309</u>	<u>9,903</u>	<u>9,902</u>	<u>1</u>
Undistributed Expenditures - Health Services					
Salaries	98,527		98,527	98,127	400
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	<u>98,727</u>	<u>-</u>	<u>98,727</u>	<u>98,127</u>	<u>600</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 20</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 145,473	\$ (18,000)	\$ 127,473	\$ 127,231	\$ 242
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Guidance Services	<u>145,673</u>	<u>(18,000)</u>	<u>127,673</u>	<u>127,231</u>	<u>442</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	84,601	6,117	90,718	90,717	1
Total Undist. Expend. - Improvement of Inst. Serv.	<u>84,601</u>	<u>6,117</u>	<u>90,718</u>	<u>90,717</u>	<u>1</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	75,907	(45,862)	30,045	30,012	33
Supplies and Materials	300	-	300	-	300
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>76,207</u>	<u>(45,862)</u>	<u>30,345</u>	<u>30,012</u>	<u>333</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000	-	2,000	-	2,000
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	202,102	27,801	229,903	229,903	-
Salaries of Secretarial and Clerical Assistants	101,402	(13,000)	88,402	88,215	187
Other Purchased Services (400-500 series)	-	40	40	23	17
Supplies and Materials	6,000	-	6,000	5,998	2
Other Objects	1,000	(40)	960	-	960
Total Undist. Expend. - Support Serv. - School Admin.	<u>310,504</u>	<u>14,801</u>	<u>325,305</u>	<u>324,139</u>	<u>1,166</u>
Undist. Expend. - Custodial Services					
Salaries	-	44,225	44,225	44,225	-
Salaries of Non-instructional Aides	32,246	706	32,952	32,952	-
General Supplies	1,200	-	1,200	989	211
Total Undist. Expend. - Custodial Services	<u>33,446</u>	<u>44,931</u>	<u>78,377</u>	<u>78,166</u>	<u>211</u>
Undist. Expend. - Security					
Salaries	90,487	(2,000)	88,487	88,058	429
Total Undist. Expend. - Security	<u>90,487</u>	<u>(2,000)</u>	<u>88,487</u>	<u>88,058</u>	<u>429</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>123,933</u>	<u>42,931</u>	<u>166,864</u>	<u>166,224</u>	<u>640</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	2,706	294
Total Undist. Expend. - Student Transportation Serv.	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,706</u>	<u>294</u>
UNALLOCATED BENEFITS					
Social Security Contributions	57,038	3,680	60,718	60,718	-
Other Retirement Contributions - Regular	11,042	8,109	19,151	19,151	-
Health Benefits	1,010,271	20,038	1,030,309	1,027,771	2,538
TOTAL UNALLOCATED BENEFITS	<u>1,078,351</u>	<u>31,827</u>	<u>1,110,178</u>	<u>1,107,640</u>	<u>2,538</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,078,351</u>	<u>31,827</u>	<u>1,110,178</u>	<u>1,107,640</u>	<u>2,538</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,931,590</u>	<u>33,123</u>	<u>1,964,713</u>	<u>1,956,698</u>	<u>8,015</u>
TOTAL CURRENT EXPENDITURES	<u>4,597,998</u>	<u>510,454</u>	<u>5,108,452</u>	<u>5,009,184</u>	<u>99,268</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	20,000	-	20,000	19,003	997
Total Equipment	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>19,003</u>	<u>997</u>
TOTAL CAPITAL OUTLAY	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>19,003</u>	<u>997</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,617,998</u>	<u>510,454</u>	<u>5,128,452</u>	<u>5,028,187</u>	<u>100,265</u>
Other Financing Sources:					
Operating Transfer In	4,617,998	510,454	5,128,452	5,028,187	100,265
Total Other Financing Sources	<u>4,617,998</u>	<u>510,454</u>	<u>5,128,452</u>	<u>5,028,187</u>	<u>100,265</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, 2016

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 225,927	\$ 879,529	\$ 1,105,456	\$ 223,527	\$ 881,929
Grades 1-5 - Salaries of Teachers	1,209,747	(242,195)	967,552	966,474	1,078
Grades 1-5 - Salaries of Teachers		133,430	133,430	133,430	
Grades 6-8 - Salaries of Teachers	1,310,356	(289,000)	1,021,356	1,020,854	502
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	113,833		113,833	113,833	
Other Purchased Services (400-500 series)	1,640		1,640		1,640
General Supplies	121,360	(48,592)	72,768	54,612	18,156
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,982,863</u>	<u>433,172</u>	<u>3,416,035</u>	<u>2,512,730</u>	<u>903,305</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	111,755	(10,000)	101,755	101,283	472
Other Salaries for Instruction	40,378	28,786	69,164	69,163	1
General Supplies	2,500	-	2,500	264	2,236
Total Learning and/or Language Disabilities	<u>154,633</u>	<u>18,786</u>	<u>173,419</u>	<u>170,710</u>	<u>2,709</u>
Resource Room/Resource Center:					
Salaries of Teachers	443,660	(63,023)	380,637	380,636	1
General Supplies	500	-	500	452	48
Total Resource Room/Resource Center	<u>444,160</u>	<u>(63,023)</u>	<u>381,137</u>	<u>381,088</u>	<u>49</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>598,793</u>	<u>(44,237)</u>	<u>554,556</u>	<u>551,798</u>	<u>2,758</u>
Bilingual Education - Instruction					
Salaries of Teachers	389,599	(9,000)	380,599	380,194	405
Other Salaries for Instruction	50,204		50,204	50,204	
General Supplies	8,000	-	8,000	6,513	1,487
Total Bilingual Education - Instruction	<u>447,803</u>	<u>(9,000)</u>	<u>438,803</u>	<u>436,911</u>	<u>1,892</u>
Before/After School Programs - Instruction					
Salaries of Teachers	4,000	5,335	9,335	4,097	5,238
Total Before/After School Programs - Instruction	<u>4,000</u>	<u>5,335</u>	<u>9,335</u>	<u>4,097</u>	<u>5,238</u>
Total Before/After School Programs	<u>4,000</u>	<u>5,335</u>	<u>9,335</u>	<u>4,097</u>	<u>5,238</u>
Total Instruction and At-Risk Programs	<u>4,033,459</u>	<u>385,270</u>	<u>4,418,729</u>	<u>3,505,536</u>	<u>913,193</u>
Undistributed Expend. - Attend. & Social Work					
Salaries		10,000	10,000	73	9,927
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	1,146	9,740	9,740	-
Total Undistributed Expend. - Attend. & Social Work	<u>8,594</u>	<u>11,146</u>	<u>19,740</u>	<u>9,813</u>	<u>9,927</u>
Undistributed Expenditures - Health Services					
Salaries	95,942		95,942	95,942	
Supplies and Materials	200	-	200	191	9
Total Undistributed Expenditures - Health Services	<u>96,142</u>	<u>-</u>	<u>96,142</u>	<u>96,133</u>	<u>9</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 142,612	\$ (27,666)	\$ 114,946	\$ 98,032	\$ 16,914
Supplies and Materials	3,450	-	3,450	446	3,004
Total Undist. Expend. - Guidance Services	146,062	(27,666)	118,396	98,478	19,918
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	53,391	(37,739)	15,652	-	15,652
Supplies and Materials	9,000	(7,802)	1,198	-	1,198
Total Undist. Expend. - Edu. Media Serv./Sch. Library	62,391	(45,541)	16,850	-	16,850
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	311,765	22,462	334,227	334,227	-
Salaries of Secretarial and Clerical Assistants	98,502	-	98,502	96,450	2,052
Other Purchased Services (400-500 series)	700	-	700	-	700
Supplies and Materials	7,500	-	7,500	4,952	2,548
Total Undist. Expend. - Support Serv. - School Admin.	418,467	22,462	440,929	435,629	5,300
Undist. Expend. - Custodial Services					
Salaries	59,825	660	60,485	59,025	1,460
Salaries of Non-instructional Aides	51,752	(6,000)	45,752	45,256	496
General Supplies	500	-	500	-	500
Total Undist. Expend. - Custodial Services	112,077	(5,340)	106,737	104,281	2,456
Undist. Expend. - Security					
Salaries	85,022	429	85,451	85,022	429
General Supplies	900	-	900	199	701
Total Undist. Expend. - Security	85,922	429	86,351	85,221	1,130
Total Undist. Expend. - Oper. & Maint. Of Plant	197,999	(4,911)	193,088	189,502	3,586
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,500	(6,200)	2,300	1,320	980
Total Undist. Expend. - Student Transportation Serv.	8,500	(6,200)	2,300	1,320	980
UNALLOCATED BENEFITS					
Social Security Contributions	53,967	-	53,967	51,213	2,754
Other Retirement Contributions - Regular	19,028	5,324	24,352	24,352	-
Health Benefits	1,238,843	19,394	1,258,237	1,258,237	-
TOTAL UNALLOCATED BENEFITS	1,311,838	24,718	1,336,556	1,333,802	2,754
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,311,838	24,718	1,336,556	1,333,802	2,754
TOTAL UNDISTRIBUTED EXPENDITURES	2,249,993	(25,992)	2,224,001	2,164,677	59,324
TOTAL CURRENT EXPENDITURES	6,283,452	359,278	6,642,730	5,670,213	972,517
TOTAL SCHOOL BASED EXPENDITURES	6,283,452	359,278	6,642,730	5,670,213	972,517
Other Financing Sources:					
Operating Transfer In	6,283,452	359,278	6,642,730	5,670,213	972,517
Total Other Financing Sources	6,283,452	359,278	6,642,730	5,670,213	972,517
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, 2016**

<u>School: No. 24</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 182,688	\$ 544,423	\$ 727,111	\$ 132,579	\$ 594,532
Grades 1-5 - Salaries of Teachers	1,308,764	22,722	1,331,486	1,331,486	
Grades 1-5 - Salaries of Teachers		340,505	340,505	340,505	
Grades 6-8 - Salaries of Teachers	473,586	52,895	526,481	526,480	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	110,944	(34,000)	76,944	76,196	748
Purchased Professional-Educational Services	20,000		20,000	20,000	
Other Purchased Services (400-500 series)	4,000	(1,500)	2,500	2,219	281
General Supplies	58,915	(5,167)	53,748	52,116	1,632
Textbooks	1,000		1,000	66	934
Other Objects	3,000	-	3,000	2,154	846
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,162,897	919,878	3,082,775	2,483,801	598,974
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	57,673	(57,673)			
Other Salaries for Instruction	34,621	(34,621)			
Purchased Professional-Educational Services	500		500		500
General Supplies	8,000		8,000	7,960	40
Textbooks	500	-	500	-	500
Total Learning and/or Language Disabilities	101,294	(92,294)	9,000	7,960	1,040
Multiple Disabilities:					
Salaries of Teachers		57,673	57,673	57,673	
Other Salaries for Instruction	-	70,111	70,111	70,111	-
Total Multiple Disabilities	-	127,784	127,784	127,784	-
Resource Room/Resource Center:					
Salaries of Teachers	362,496	91,584	454,080	454,079	1
Purchased Professional-Educational Services	3,000	(3,000)			
General Supplies	2,500	-	2,500	2,448	52
Total Resource Room/Resource Center	367,996	88,584	456,580	456,527	53
TOTAL SPECIAL EDUCATION - INSTRUCTION	469,290	124,074	593,364	592,271	1,093
Bilingual Education - Instruction					
Salaries of Teachers	538,904	(58,011)	480,893	480,892	1
Other Salaries for Instruction		33,748	33,748	33,748	
Purchased Professional-Educational Services	3,000	(3,000)			
General Supplies	12,000		12,000	10,389	1,611
Textbooks	1,000	(1,000)			
Other Objects	2,000	(2,000)			
Total Bilingual Education - Instruction	556,904	(30,263)	526,641	525,029	1,612
Before/After School Programs - Instruction					
Salaries of Teachers	33,110	(3,500)	29,610	29,282	328
Supplies and Materials	5,000	(3,371)	1,629	1,430	199
Total Before/After School Programs - Instruction	38,110	(6,871)	31,239	30,712	527
Before/After School Programs - Support					
Salaries	6,075	-	6,075	5,956	119
Total Before/After School Programs - Support	6,075	-	6,075	5,956	119
Total Before/After School Programs	44,185	(6,871)	37,314	36,668	646
Total Instruction and At-Risk Programs	3,233,276	1,006,818	4,240,094	3,637,769	602,325
Undistributed Expenditures - Health Services					
Salaries	99,027	500	99,527	99,527	
Supplies and Materials	500	-	500	500	
Total Undistributed Expenditures - Health Services	99,527	500	100,027	100,027	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	130,861	7,710	138,571	138,571	
Supplies and Materials	500	-	500	500	
Total Undist. Expend. - Guidance Services	131,361	7,710	139,071	139,071	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	119,673	(33,000)	86,673	86,655	18
Supplies and Materials	20,000	-	20,000	18,455	1,545
Total Undist. Expend. - Edu. Media Serv./Sch. Library	139,673	(33,000)	106,673	105,110	1,563

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 24</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 199,579	\$ 110,494	\$ 310,073	\$ 310,072	\$ 1
Salaries of Secretarial and Clerical Assistants	97,752		97,752	97,752	
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	5,900	-	5,900	3,322	2,578
Total Undist. Expend. - Support Serv. - School Admin.	304,231	110,494	414,725	411,146	3,579
Undist. Expend. - Custodial Services					
Salaries	52,485		52,485	50,218	2,267
Salaries of Non-instructional Aides	45,250	(6,000)	39,250	38,923	327
Total Undist. Expend. - Custodial Services	97,735	(6,000)	91,735	89,141	2,594
Undist. Expend. - Security					
Salaries	45,745		45,745	44,995	750
General Supplies	1,500	-	1,500	1,500	-
Total Undist. Expend. - Security	47,245	-	47,245	46,495	750
Total Undist. Expend. - Oper. & Maint. Of Plant	144,980	(6,000)	138,980	135,636	3,344
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	9,000	-	9,000	8,703	297
Total Undist. Expend. - Student Transportation Serv.	9,000	-	9,000	8,703	297
UNALLOCATED BENEFITS					
Social Security Contributions	51,450	(1,170)	50,280	50,279	1
Other Retirement Contributions - Regular	22,587	16,146	38,733	38,733	
Health Benefits	1,049,007	86,408	1,135,415	1,135,415	-
TOTAL UNALLOCATED BENEFITS	1,123,044	101,384	1,224,428	1,224,427	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,123,044	101,384	1,224,428	1,224,427	1
TOTAL UNDISTRIBUTED EXPENDITURES	1,951,816	181,088	2,132,904	2,124,120	8,784
TOTAL CURRENT EXPENDITURES	5,185,092	1,187,906	6,372,998	5,761,889	611,109
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	5,000	(5,000)	-	-	-
Total Equipment	5,000	(5,000)	-	-	-
TOTAL CAPITAL OUTLAY	5,000	(5,000)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,190,092	1,182,906	6,372,998	5,761,889	611,109
Other Financing Sources:					
Operating Transfer In	5,190,092	1,182,906	6,372,998	5,761,889	611,109
Total Other Financing Sources	5,190,092	1,182,906	6,372,998	5,761,889	611,109
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, 2016

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 358,528	\$ 302	\$ 358,830	\$ 358,830	
Grades 1-5 - Salaries of Teachers	1,239,923	120,890	1,360,813	1,360,813	
Grades 1-5 - Salaries of Teachers		146,630	146,630	146,630	
Grades 6-8 - Salaries of Teachers	754,247	(66,733)	687,514	687,417	\$ 97
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	189,843	(67,424)	122,419	122,361	58
Purchased Technical Services	400		400		400
Other Purchased Services (400-500 series)	880		880		880
General Supplies	83,174	(750)	82,424	81,916	508
Textbooks	10,400		10,400	10,232	168
Other Objects	5,600	(1,000)	4,600	4,523	77
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,642,995	131,915	2,774,910	2,772,722	2,188
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	154,999	(2,000)	152,999	152,924	75
Other Salaries for Instruction	141,332		141,332	141,095	237
Other Purchased Services (400-500 series)	44		44		44
General Supplies	7,586		7,586	7,586	
Textbooks	520		520	520	
Other Objects	280	-	280	62	218
Total Learning and/or Language Disabilities	304,761	(2,000)	302,761	302,187	574
Resource Room/Resource Center:					
Salaries of Teachers	269,806	31,579	301,385	301,385	
Other Purchased Services (400-500 series)	33		33		33
General Supplies	3,987		3,987	3,986	1
Textbooks	390		390	390	
Other Objects	210	-	210	204	6
Total Resource Room/Resource Center	274,426	31,579	306,005	305,965	40
TOTAL SPECIAL EDUCATION - INSTRUCTION	579,187	29,579	608,766	608,152	614
Bilingual Education - Instruction					
Salaries of Teachers	114,791	31,909	146,700	146,699	1
Other Purchased Services (400-500 series)	143		143		143
General Supplies	18,278		18,278	18,254	24
Textbooks	1,690		1,690	1,690	
Other Objects	910	-	910	863	47
Total Bilingual Education - Instruction	135,812	31,909	167,721	167,506	215
Before/After School Programs - Instruction					
Salaries of Teachers	1,000	(1,000)	-	-	-
Total Before/After School Programs - Instruction	1,000	(1,000)	-	-	-
Total Before/After School Programs	1,000	(1,000)	-	-	-
Total Instruction and At-Risk Programs	3,358,994	192,403	3,551,397	3,548,380	3,017
Undistributed Expend. - Attend. & Social Work					
Supplies and Materials	100	-	100	100	-
Total Undistributed Expend. - Attend. & Social Work	100	-	100	100	-
Undistributed Expenditures - Health Services					
Salaries	97,100	(1,000)	96,100	96,100	
Supplies and Materials	400	-	400	400	
Total Undistributed Expenditures - Health Services	97,500	(1,000)	96,500	96,500	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 111,931	\$ (9,900)	\$ 102,031	\$ 101,988	\$ 43
Supplies and Materials	400	-	400	400	-
Total Undist. Expend. - Guidance Services	112,331	(9,900)	102,431	102,388	43
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	1,000	-
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	1,000	-	1,000	1,000	-
	1,000	-	1,000	1,000	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	501,169	(73,155)	428,014	427,981	33
Salaries of Secretarial and Clerical Assistants	48,501	-	48,501	48,501	-
Other Purchased Services (400-500 series)	2,025	(700)	1,325	1,211	114
Supplies and Materials	8,975	(600)	8,375	8,345	30
Other Objects	1,000	-	1,000	919	81
Total Undist. Expend. - Support Serv. - School Admin.	561,670	(74,455)	487,215	486,957	258
Undist. Expend. - Custodial Services					
Salaries	43,235	-	43,235	43,235	-
Salaries of Non-instructional Aides	51,752	(600)	51,152	51,112	40
General Supplies	500	-	500	500	-
Total Undist. Expend. - Custodial Services	95,487	(600)	94,887	94,847	40
Undist. Expend. - Security					
Salaries	51,387	-	51,387	51,387	-
General Supplies	600	(376)	224	124	100
Total Undist. Expend. - Security	51,987	(376)	51,611	51,511	100
Total Undist. Expend. - Oper. & Maint. Of Plant	147,474	(976)	146,498	146,358	140
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,700	(1,000)	4,700	4,587	113
Total Undist. Expend. - Student Transportation Serv.	5,700	(1,000)	4,700	4,587	113
UNALLOCATED BENEFITS					
Social Security Contributions	53,825	(7,717)	46,108	46,069	39
Other Retirement Contributions - Regular	17,129	6,785	23,914	23,914	-
Health Benefits	1,138,151	18,397	1,156,548	1,156,444	104
TOTAL UNALLOCATED BENEFITS	1,209,105	17,465	1,226,570	1,226,427	143
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,209,105	17,465	1,226,570	1,226,427	143
TOTAL UNDISTRIBUTED EXPENDITURES	2,135,880	(69,866)	2,066,014	2,065,317	697
TOTAL CURRENT EXPENDITURES	5,494,874	122,537	5,617,411	5,613,697	3,714
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	5,000	-	5,000	4,200	800
Total Equipment	5,000	-	5,000	4,200	800
TOTAL CAPITAL OUTLAY	5,000	-	5,000	4,200	800
TOTAL SCHOOL BASED EXPENDITURES	5,499,874	122,537	5,622,411	5,617,897	4,514
Other Financing Sources:					
Operating Transfer In	5,499,874	122,537	5,622,411	5,617,897	4,514
Total Other Financing Sources	5,499,874	122,537	5,622,411	5,617,897	4,514
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, 2016

School: No. 26

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 257,500	\$ (21,312)	\$ 236,188	\$ 202,833	\$ 33,355
Grades 1-5 - Salaries of Teachers	1,121,429	58,942	1,180,371	1,180,370	1
Grades 1-5 - Salaries of Teachers		107,415	107,415	107,415	
Grades 6-8 - Salaries of Teachers	865,829	(176,790)	689,039	688,828	211
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	31,610	91,300	122,910	122,490	420
Other Purchased Services (400-500 series)	400		400	46	354
General Supplies	84,675	(750)	83,925	82,974	951
Textbooks	2,000	(2,000)			
Other Objects	3,000	-	3,000	2,406	594
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,366,443	56,805	2,423,248	2,387,362	35,886
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	46,932	(46,932)			
General Supplies	500	(446)	54	-	54
Total Cognitive - Mild	47,432	(47,378)	54	-	54
Cognitive - Moderate:					
Salaries of Teachers	65,100	1,000	66,100	66,100	
Other Salaries for Instruction	-	46,932	46,932	46,932	-
Total Cognitive - Moderate	65,100	47,932	113,032	113,032	-
Resource Room/Resource Center:					
Salaries of Teachers	372,842	92,509	465,351	465,350	1
Total Resource Room/Resource Center	372,842	92,509	465,351	465,350	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	485,374	93,063	578,437	578,382	55
Bilingual Education - Instruction					
Salaries of Teachers	101,811	(800)	101,011	100,936	75
General Supplies	1,000	-	1,000	905	95
Total Bilingual Education - Instruction	102,811	(800)	102,011	101,841	170
Before/After School Programs - Instruction					
Salaries of Teachers	37,000	(15,600)	21,400	21,258	142
Other Salaries for Instruction	-	4,600	4,600	4,535	65
Total Before/After School Programs - Instruction	37,000	(11,000)	26,000	25,793	207
Total Before/After School Programs	37,000	(11,000)	26,000	25,793	207
Total Instruction and At-Risk Programs	2,991,628	138,068	3,129,696	3,093,378	36,318
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	712	9,306	9,306	-
Total Undistributed Expend. - Attend. & Social Work	8,594	712	9,306	9,306	-
Undistributed Expenditures - Health Services					
Salaries	95,100	(400)	94,700	94,700	-
Total Undistributed Expenditures - Health Services	95,100	(400)	94,700	94,700	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	110,813	-	110,813	110,733	80
Total Undist. Expend. - Guidance Services	110,813	-	110,813	110,733	80
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,342	500	101,842	101,842	
Supplies and Materials	300	-	300	-	300
Total Undist. Expend. - Edu. Media Serv./Sch. Library	101,642	500	102,142	101,842	300
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	327,480	30,635	358,115	358,115	
Salaries of Secretarial and Clerical Assistants	100,202	(20,900)	79,302	79,210	92
Total Undist. Expend. - Support Serv. - School Admin.	427,682	9,735	437,417	437,325	92
Undist. Expend. - Custodial Services					
Salaries	54,605		54,605	54,605	
Salaries of Non-instructional Aides	25,744	(4,400)	21,344	21,329	15
Total Undist. Expend. - Custodial Services	80,349	(4,400)	75,949	75,934	15
Undist. Expend. - Security					
Salaries	50,687	(4,200)	46,487	46,463	24
Total Undist. Expend. - Security	50,687	(4,200)	46,487	46,463	24
Total Undist. Expend. - Oper. & Maint. Of Plant	131,036	(8,600)	122,436	122,397	39

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 26</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)	5,000	(1,000)	4,000	3,392	608
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>(1,000)</u>	<u>4,000</u>	<u>3,392</u>	<u>608</u>
UNALLOCATED BENEFITS					
Social Security Contributions	40,065	1,236	41,301	41,301	
Other Retirement Contributions - Regular	16,610	7,284	23,894	23,894	
Health Benefits	926,566	(1,204)	925,362	925,136	226
TOTAL UNALLOCATED BENEFITS	<u>983,241</u>	<u>7,316</u>	<u>990,557</u>	<u>990,331</u>	<u>226</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>983,241</u>	<u>7,316</u>	<u>990,557</u>	<u>990,331</u>	<u>226</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,863,108</u>	<u>8,263</u>	<u>1,871,371</u>	<u>1,870,026</u>	<u>1,345</u>
TOTAL CURRENT EXPENDITURES	<u>4,854,736</u>	<u>146,331</u>	<u>5,001,067</u>	<u>4,963,404</u>	<u>37,663</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,854,736</u>	<u>146,331</u>	<u>5,001,067</u>	<u>4,963,404</u>	<u>37,663</u>
Other Financing Sources:					
Operating Transfer In	4,854,736	146,331	5,001,067	4,963,404	37,663
Total Other Financing Sources	<u>4,854,736</u>	<u>146,331</u>	<u>5,001,067</u>	<u>4,963,404</u>	<u>37,663</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, 2016

School: No. 27

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 298,172	\$ 98,898	\$ 397,070	\$ 394,814	\$ 2,256
Grades 1-5 - Salaries of Teachers	1,968,618	(184,532)	1,784,086	1,783,405	681
Grades 1-5 - Salaries of Teachers		222,310	222,310	222,310	
Grades 6-8 - Salaries of Teachers	967,155	(23,000)	944,155	944,002	153
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	186,383	(400)	185,983	185,888	95
Purchased Professional-Educational Services	7,000	(7,000)			
Other Purchased Services (400-500 series)	25,050	(2,884)	22,166	22,166	
General Supplies	107,250	7,810	115,060	114,742	318
Textbooks	-	263	263	263	
Other Objects	5,670	(900)	4,770	4,671	99
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,565,298	110,565	3,675,863	3,672,261	3,602
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	66,100	50,000	116,100	116,100	
Other Salaries for instruction	44,318	30,911	75,229	75,229	
General Supplies	550	-	550	541	9
Textbooks	265	(265)	-	-	-
Total Learning and/or Language Disabilities	111,233	80,646	191,879	191,870	9
Resource Room/Resource Center:					
Salaries of Teachers	374,658	44,141	418,799	418,799	
General Supplies	1,050	-	1,050	1,023	27
Total Resource Room/Resource Center	375,708	44,141	419,849	419,822	27
TOTAL SPECIAL EDUCATION - INSTRUCTION	486,941	124,787	611,728	611,692	36
Bilingual Education - Instruction					
Salaries of Teachers	212,286	(27,540)	184,746	184,685	61
General Supplies	600	-	600	547	53
Textbooks	250	(250)	-	-	-
Total Bilingual Education - Instruction	213,136	(27,790)	185,346	185,232	114
Before/After School Programs - Instruction					
Salaries of Teachers	3,400	(3,400)	-	-	-
Total Before/After School Programs - Instruction	3,400	(3,400)	-	-	-
Total Before/After School Programs	3,400	(3,400)	-	-	-
Total Instruction and At-Risk Programs	4,268,775	204,162	4,472,937	4,469,185	3,752
Undistributed Expend. - Attend. & Social Work					
Salaries	-	156	156	156	-
Total Undistributed Expend. - Attend. & Social Work	-	156	156	156	-
Undistributed Expenditures - Health Services					
Supplies and Materials	2,000	(700)	1,300	1,264	36
Other Objects	150	-	150	-	150
Total Undistributed Expenditures - Health Services	2,150	(700)	1,450	1,264	186
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	155,810	11,041	166,851	166,851	
Supplies and Materials	800	(500)	300	296	4
Total Undist. Expend. - Guidance Services	156,610	10,541	167,151	167,147	4
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908	500	103,408	103,408	
Purchased Professional and Technical Services	5,000	(5,000)			
Supplies and Materials	8,250	-	8,250	8,094	156
Total Undist. Expend. - Edu. Media Serv./Sch. Library	116,158	(4,500)	111,658	111,502	156
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	338,780	27,307	366,087	366,087	
Salaries of Secretarial and Clerical Assistants	99,452	-	99,452	99,240	212
Other Purchased Services (400-500 series)	2,275	(1,975)	300	300	
Supplies and Materials	6,000	1,200	7,200	6,994	206
Total Undist. Expend. - Support Serv. - School Admin.	446,507	26,532	473,039	472,621	418

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 27</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 59,825	\$ (800)	\$ 59,025	\$ 59,025	
Salaries of Non-instructional Aides	90,764	(19,179)	71,585	71,569	\$ 16
General Supplies	1,200	(1,200)	-	-	-
Total Undist. Expend. - Custodial Services	<u>151,789</u>	<u>(21,179)</u>	<u>130,610</u>	<u>130,594</u>	<u>16</u>
Undist. Expend. - Security					
Salaries	34,636	-	34,636	34,636	-
Total Undist. Expend. - Security	<u>34,636</u>	<u>-</u>	<u>34,636</u>	<u>34,636</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>186,425</u>	<u>(21,179)</u>	<u>165,246</u>	<u>165,230</u>	<u>16</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,490	(840)	4,650	4,648	2
Total Undist. Expend. - Student Transportation Serv.	<u>5,490</u>	<u>(840)</u>	<u>4,650</u>	<u>4,648</u>	<u>2</u>
UNALLOCATED BENEFITS					
Social Security Contributions	55,366	(2,032)	53,334	53,199	135
Other Retirement Contributions - Regular	20,796	9,669	30,465	30,465	
Health Benefits	1,283,296	87,862	1,371,158	1,371,158	-
TOTAL UNALLOCATED BENEFITS	<u>1,359,458</u>	<u>95,499</u>	<u>1,454,957</u>	<u>1,454,822</u>	<u>135</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,359,458</u>	<u>95,499</u>	<u>1,454,957</u>	<u>1,454,822</u>	<u>135</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,272,798</u>	<u>105,509</u>	<u>2,378,307</u>	<u>2,377,390</u>	<u>917</u>
TOTAL CURRENT EXPENDITURES	<u>6,541,573</u>	<u>309,671</u>	<u>6,851,244</u>	<u>6,846,575</u>	<u>4,669</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,541,573</u>	<u>309,671</u>	<u>6,851,244</u>	<u>6,846,575</u>	<u>4,669</u>
Other Financing Sources:					
Operating Transfer In	6,541,573	309,671	6,851,244	6,846,575	4,669
Total Other Financing Sources	<u>6,541,573</u>	<u>309,671</u>	<u>6,851,244</u>	<u>6,846,575</u>	<u>4,669</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, 2016

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 204,684	\$ 585,973	\$ 790,657	\$ 204,146	\$ 586,511
Grades 1-5 - Salaries of Teachers	995,367	55,072	1,050,439	1,050,439	
Grades 1-5 - Salaries of Teachers		256,355	256,355	256,355	
Grades 6-8 - Salaries of Teachers	859,943	(44,179)	815,764	815,764	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	157,066	(2,132)	154,934	154,933	1
Other Purchased Services (400-500 series)	3,000	(3,000)			
General Supplies	63,366	(13,902)	49,464	48,864	600
Textbooks	1,000		1,000	830	170
Other Objects	2,500	(2,000)	500	-	500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,286,926	832,187	3,119,113	2,531,331	587,782
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	56,553	44,001	100,554	99,903	651
Other Salaries for Instruction	120,479	(41,415)	79,064	77,911	1,153
General Supplies	3,000	(3,000)	-	-	-
Total Cognitive - Mild	180,032	(414)	179,618	177,814	1,804
Learning and/or Language Disabilities:					
Salaries of Teachers		50,900	50,900	50,900	
Other Salaries for Instruction	49,544	61,545	111,089	111,088	1
General Supplies	750	-	750	-	750
Total Learning and/or Language Disabilities	50,294	112,445	162,739	161,988	751
Resource Room/Resource Center:					
Salaries of Teachers	205,273	(25,475)	179,798	179,458	340
General Supplies	1,500	-	1,500	-	1,500
Total Resource Room/Resource Center	206,773	(25,475)	181,298	179,458	1,840
Autism:					
Salaries of Teachers	103,000	(71,519)	31,481	31,481	-
Total Autism	103,000	(71,519)	31,481	31,481	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	540,099	15,037	555,136	550,741	4,395
Bilingual Education - Instruction					
Salaries of Teachers	149,708		149,708	149,708	
Other Salaries for Instruction	38,426	(3,000)	35,426	34,621	805
General Supplies	1,000	(1,000)	-	-	-
Total Bilingual Education - Instruction	189,134	(4,000)	185,134	184,329	805
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	(568)	2,526	1,356	1,170
Other Salaries for Instruction	-	568	568	568	-
Total Before/After School Programs - Instruction	3,094	-	3,094	1,924	1,170
Total Before/After School Programs	3,094	-	3,094	1,924	1,170
Total Instruction and At-Risk Programs	3,019,253	843,224	3,862,477	3,268,325	594,152
Undistributed Expenditures - Health Services					
Salaries	91,122		91,122	91,122	
Supplies and Materials	500	-	500	-	500
Total Undistributed Expenditures - Health Services	91,622	-	91,622	91,122	500
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	35,840	11,139	46,979	46,978	1
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Guidance Services	36,340	11,139	47,479	46,978	501
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	48,662	14,630	63,292	63,291	1
Supplies and Materials	10,000	(9,999)	1	-	1
Total Undist. Expend. - Edu. Media Serv./Sch. Library	58,662	4,631	63,293	63,291	2

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 28</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 199,379	\$ 27,734	\$ 227,113	\$ 227,113	
Salaries of Secretarial and Clerical Assistants	81,993		81,993	81,243	\$ 750
Other Purchased Services (400-500 series)	2,000		2,000	467	1,533
Supplies and Materials	6,000	(5,256)	744	743	1
Other Objects	500	-	500	215	285
Total Undist. Expend. - Support Serv. - School Admin.	289,872	22,478	312,350	309,781	2,569
Undist. Expend. - Custodial Services					
Salaries	59,025	(4,000)	55,025	54,343	682
Salaries of Non-instructional Aides	32,246	(16,289)	15,957	14,791	1,166
General Supplies	1,000	-	1,000	-	1,000
Total Undist. Expend. - Custodial Services	92,271	(20,289)	71,982	69,134	2,848
Undist. Expend. - Security					
Salaries	101,374	(35,000)	66,374	61,142	5,232
Total Undist. Expend. - Security	101,374	(35,000)	66,374	61,142	5,232
Total Undist. Expend. - Oper. & Maint. Of Plant	193,645	(55,289)	138,356	130,276	8,080
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	1,980	3,020
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	1,980	3,020
UNALLOCATED BENEFITS					
Social Security Contributions	76,537	(18,340)	58,197	52,793	5,404
Other Retirement Contributions - Regular	8,949	8,342	17,291	17,291	
Health Benefits	1,037,809	13,015	1,050,824	1,050,679	145
TOTAL UNALLOCATED BENEFITS	1,123,295	3,017	1,126,312	1,120,763	5,549
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,123,295	3,017	1,126,312	1,120,763	5,549
TOTAL UNDISTRIBUTED EXPENDITURES	1,798,436	(14,024)	1,784,412	1,764,191	20,221
TOTAL CURRENT EXPENDITURES	4,817,689	829,200	5,646,889	5,032,516	614,373
TOTAL SCHOOL BASED EXPENDITURES	4,817,689	829,200	5,646,889	5,032,516	614,373
Other Financing Sources:					
Operating Transfer In	4,817,689	829,200	5,646,889	5,032,516	614,373
Total Other Financing Sources	4,817,689	829,200	5,646,889	5,032,516	614,373
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, 2016

<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	\$ 128,850	\$ 2,737	\$ 131,587	\$ 131,587	
Grades 1-5 - Salaries of Teachers	980,115	(51,850)	928,265	928,228	\$ 37
Grades 1-5 - Salaries of Teachers		141,515	141,515	141,515	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	126,373		126,373	126,373	
Purchased Professional-Educational Services		8,000	8,000	8,000	
General Supplies	47,344	(9,922)	37,422	34,703	2,719
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,282,682</u>	<u>90,480</u>	<u>1,373,162</u>	<u>1,370,406</u>	<u>2,756</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	87,382	(5,000)	82,382	81,984	398
Other Salaries for Instruction	43,221		43,221	43,221	
General Supplies	1,000	-	1,000	989	11
Total Learning and/or Language Disabilities	<u>131,603</u>	<u>(5,000)</u>	<u>126,603</u>	<u>126,194</u>	<u>409</u>
Resource Room/Resource Center:					
Salaries of Teachers	160,760		160,760	158,013	2,747
General Supplies	1,000	-	1,000	425	575
Total Resource Room/Resource Center	<u>161,760</u>	<u>-</u>	<u>161,760</u>	<u>158,438</u>	<u>3,322</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>293,363</u>	<u>(5,000)</u>	<u>288,363</u>	<u>284,632</u>	<u>3,731</u>
Bilingual Education - Instruction					
Salaries of Teachers	355,443	(139,829)	215,614	214,473	1,141
General Supplies	2,000	-	2,000	1,510	490
Total Bilingual Education - Instruction	<u>357,443</u>	<u>(139,829)</u>	<u>217,614</u>	<u>215,983</u>	<u>1,631</u>
Total Instruction and At-Risk Programs	<u>1,933,488</u>	<u>(54,349)</u>	<u>1,879,139</u>	<u>1,871,021</u>	<u>8,118</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	357	8,951	8,951	
Supplies and Materials	100	-	100	67	33
Total Undistributed Expend. - Attend. & Social Work	<u>8,694</u>	<u>357</u>	<u>9,051</u>	<u>9,018</u>	<u>33</u>
Undistributed Expenditures - Health Services					
Salaries	92,222		92,222	91,822	400
Supplies and Materials	100	-	100	100	-
Total Undistributed Expenditures - Health Services	<u>92,322</u>	<u>-</u>	<u>92,322</u>	<u>91,922</u>	<u>400</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	61,745	-	61,745	51,704	10,041
Total Undist. Expend. - Guidance Services	<u>61,745</u>	<u>-</u>	<u>61,745</u>	<u>51,704</u>	<u>10,041</u>
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	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	63,291		63,291	-	63,291
Supplies and Materials	1,899	-	1,899	630	1,269
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>65,190</u>	<u>-</u>	<u>65,190</u>	<u>630</u>	<u>64,560</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	90,354	17,547	107,901	107,901	
Salaries of Secretarial and Clerical Assistants	48,501	1	48,502	48,501	1
Supplies and Materials	6,349	-	6,349	6,126	223
Total Undist. Expend. - Support Serv. - School Admin.	<u>145,204</u>	<u>17,548</u>	<u>162,752</u>	<u>162,528</u>	<u>224</u>
Undist. Expend. - Custodial Services					
Salaries	57,575		57,575	56,725	850
Salaries of Non-instructional Aides	45,250	-	45,250	37,076	8,174
Total Undist. Expend. - Custodial Services	<u>102,825</u>	<u>-</u>	<u>102,825</u>	<u>93,801</u>	<u>9,024</u>
Undist. Expend. - Security					
General Supplies	100	-	100	62	38
Total Undist. Expend. - Security	<u>100</u>	<u>-</u>	<u>100</u>	<u>62</u>	<u>38</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>102,925</u>	<u>-</u>	<u>102,925</u>	<u>93,863</u>	<u>9,062</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,583	\$ (3,583)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>3,583</u>	<u>(3,583)</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNALLOCATED BENEFITS					
Social Security Contributions	30,221		\$ 30,221	\$ 28,883	\$ 1,338
Other Retirement Contributions - Regular	7,536	2,842	10,378	10,377	1
Health Benefits	580,696	(32,068)	548,628	548,586	42
TOTAL UNALLOCATED BENEFITS	<u>618,453</u>	<u>(29,226)</u>	<u>589,227</u>	<u>587,846</u>	<u>1,381</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>618,453</u>	<u>(29,226)</u>	<u>589,227</u>	<u>587,846</u>	<u>1,381</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,100,116</u>	<u>(14,904)</u>	<u>1,085,212</u>	<u>997,511</u>	<u>87,701</u>
TOTAL CURRENT EXPENDITURES	<u>3,033,604</u>	<u>(69,253)</u>	<u>2,964,351</u>	<u>2,868,532</u>	<u>95,819</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,033,604</u>	<u>(69,253)</u>	<u>2,964,351</u>	<u>2,868,532</u>	<u>95,819</u>
Other Financing Sources:					
Operating Transfer In	3,033,604	(69,253)	2,964,351	2,868,532	95,819
Total Other Financing Sources	<u>3,033,604</u>	<u>(69,253)</u>	<u>2,964,351</u>	<u>2,868,532</u>	<u>95,819</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, 2016

<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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 685,562		\$ 685,562	\$ 685,166	\$ 396
Grades 1-5 - Salaries of Teachers	1,504,929	\$ (107,292)	1,397,637	1,397,636	1
Grades 1-5 - Salaries of Teachers		480,645	480,645	480,645	
Grades 6-8 - Salaries of Teachers	1,017,448	(45,898)	971,550	971,549	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	419,026	(14,800)	404,226	404,170	56
Purchased Technical Services	200		200	131	69
General Supplies	96,450	(7,543)	88,907	88,894	13
Textbooks	3,000	(800)	2,200	2,107	93
Other Objects	12,000	(3,398)	8,602	8,602	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,738,615	300,914	4,039,529	4,038,900	629
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	49,182	(49,182)	-	-	-
Total Learning and/or Language Disabilities	49,182	(49,182)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	115,765	144,755	260,520	260,519	1
Other Salaries for Instruction	105,298	198,261	303,559	303,558	1
General Supplies	8,000	(4,491)	3,509	3,412	97
Textbooks	250	-	250	250	-
Total Behavioral Disabilities	229,313	338,525	567,838	567,739	99
Resource Room/Resource Center:					
Salaries of Teachers	436,102	(51,745)	384,357	384,357	-
General Supplies	1,500	-	1,500	1,422	78
Total Resource Room/Resource Center	437,602	(51,745)	385,857	385,779	78
Autism:					
Salaries of Teachers	309,860	55,695	365,555	365,555	-
Other Salaries for Instruction	258,588	(1,953)	256,635	256,634	1
General Supplies	6,500	(1,200)	5,300	5,295	5
Textbooks	250	-	250	-	250
Total Autism	575,198	52,542	627,740	627,484	256
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,291,295	290,140	1,581,435	1,581,002	433
Bilingual Education - Instruction					
Salaries of Teachers	379,232	(107,761)	271,471	271,371	100
Other Salaries for Instruction	33,748		33,748	33,748	-
General Supplies	3,000		3,000	2,991	9
Textbooks	250	-	250	-	250
Total Bilingual Education - Instruction	416,230	(107,761)	308,469	308,110	359
Total Instruction and At-Risk Programs	5,446,140	483,293	5,929,433	5,928,012	1,421
Undistributed Expend. - Attend. & Social Work					
Salaries		71	71	71	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		429	429	398	31
Supplies and Materials	200	-	200	200	-
Total Undistributed Expend. - Attend. & Social Work	200	500	700	669	31
Undistributed Expenditures - Health Services					
Salaries	154,922	1,600	156,522	156,522	-
Supplies and Materials	400	-	400	382	18
Total Undistributed Expenditures - Health Services	155,322	1,600	156,922	156,904	18
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	250,384	(8,500)	241,884	241,820	64
Supplies and Materials	1,200	-	1,200	892	308
Total Undist. Expend. - Guidance Services	251,584	(8,500)	243,084	242,712	372
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908	(59,350)	43,558	43,518	40
Supplies and Materials	5,000	-	5,000	4,891	109
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,908	(59,350)	48,558	48,409	149
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	250	(250)	-	-	-
Supplies and Materials	250	-	250	250	-
Total Undist. Expend. - Instructional Staff Training Serv.	500	(250)	250	250	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 30 MLK	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 241,548	\$ 123,955	\$ 365,501	\$ 365,500	\$ 1
Salaries of Secretarial and Clerical Assistants	179,745	(45,118)	134,627	134,598	29
Other Purchased Services (400-500 series)	250	-	250	227	23
Supplies and Materials	10,000	-	10,000	9,567	433
Other Objects	1,500	-	1,500	1,227	273
Total Undist. Expend. - Support Serv. - School Admin.	433,043	78,835	511,878	511,119	759
Undist. Expend. - Custodial Services					
Salaries	61,575	(11,800)	49,775	49,725	50
Salaries of Non-instructional Aides	45,250	(15,300)	29,950	29,922	28
General Supplies	1,000	(268)	732	671	61
Total Undist. Expend. - Custodial Services	107,825	(27,368)	80,457	80,318	139
Undist. Expend. - Security					
Salaries	86,773	-	86,773	86,773	-
General Supplies	500	-	500	500	-
Total Undist. Expend. - Security	87,273	-	87,273	87,273	-
Total Undist. Expend. - Oper. & Maint. Of Plant	195,098	(27,368)	167,730	167,591	139
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	(1,300)	6,700	6,663	37
Total Undist. Expend. - Student Transportation Serv.	8,000	(1,300)	6,700	6,663	37
UNALLOCATED BENEFITS					
Social Security Contributions	114,341	(1,592)	112,749	112,749	-
Other Retirement Contributions - Regular	16,977	13,668	30,645	30,645	-
Health Benefits	1,903,702	76,943	1,980,645	1,980,587	58
TOTAL UNALLOCATED BENEFITS	2,035,020	89,019	2,124,039	2,123,981	58
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,035,020	89,019	2,124,039	2,123,981	58
TOTAL UNDISTRIBUTED EXPENDITURES	3,186,675	73,186	3,259,861	3,258,298	1,563
TOTAL CURRENT EXPENDITURES	8,632,815	556,479	9,189,294	9,186,310	2,984
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	16,000	(7,777)	8,223	8,223	-
Total Equipment	16,000	(7,777)	8,223	8,223	-
TOTAL CAPITAL OUTLAY	16,000	(7,777)	8,223	8,223	-
TOTAL SCHOOL BASED EXPENDITURES	8,648,815	548,702	9,197,517	9,194,533	2,984
Other Financing Sources:					
Operating Transfer In	8,648,815	548,702	9,197,517	9,194,533	2,984
Total Other Financing Sources	8,648,815	548,702	9,197,517	9,194,533	2,984
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, 2016

<u>School: No. 33 EWK</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 137,441	\$ 42,928	\$ 180,369	\$ 180,368	\$ 1
Grades 1-5 - Salaries of Teachers	1,102,870	(162,213)	940,657	940,649	8
Grades 1-5 - Salaries of Teachers		158,400	158,400	158,400	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	133,636	(40,000)	93,636	91,215	2,421
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	59,300	(11,467)	47,833	47,798	35
Textbooks	2,000	-	2,000	-	2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,436,247</u>	<u>(12,352)</u>	<u>1,423,895</u>	<u>1,418,430</u>	<u>5,465</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	52,943		52,943	52,943	
Other Salaries for Instruction	51,904	(7,000)	44,904	44,866	38
Total Cognitive - Moderate	<u>104,847</u>	<u>(7,000)</u>	<u>97,847</u>	<u>97,809</u>	<u>38</u>
Multiple Disabilities:					
Salaries of Teachers	255,120	(96,161)	158,959	158,700	259
Other Salaries for Instruction	134,296	(4,500)	129,796	129,332	464
General Supplies	2,000	-	2,000	-	2,000
Total Multiple Disabilities	<u>391,416</u>	<u>(100,661)</u>	<u>290,755</u>	<u>288,032</u>	<u>2,723</u>
Resource Room/Resource Center:					
Salaries of Teachers	138,118	-	138,118	137,018	1,100
Total Resource Room/Resource Center	<u>138,118</u>	<u>-</u>	<u>138,118</u>	<u>137,018</u>	<u>1,100</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>634,381</u>	<u>(107,661)</u>	<u>526,720</u>	<u>522,859</u>	<u>3,861</u>
Bilingual Education - Instruction					
Salaries of Teachers	194,969	53,307	248,276	248,276	
Other Salaries for Instruction	51,244	45,255	96,499	94,165	2,334
General Supplies	1,500	-	1,500	-	1,500
Total Bilingual Education - Instruction	<u>247,713</u>	<u>98,562</u>	<u>346,275</u>	<u>342,441</u>	<u>3,834</u>
Total Instruction and At-Risk Programs	<u>2,318,341</u>	<u>(21,451)</u>	<u>2,296,890</u>	<u>2,283,730</u>	<u>13,160</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	1,261	9,855	9,855	-
Total Undistributed Expend. - Attend. & Social Work	<u>8,594</u>	<u>1,261</u>	<u>9,855</u>	<u>9,855</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	72,358	(37,534)	34,824	33,850	974
Total Undistributed Expenditures - Health Services	<u>72,358</u>	<u>(37,534)</u>	<u>34,824</u>	<u>33,850</u>	<u>974</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	57,985	(2,590)	55,395	48,713	6,682
Total Undist. Expend. - Guidance Services	<u>57,985</u>	<u>(2,590)</u>	<u>55,395</u>	<u>48,713</u>	<u>6,682</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 33 EWK</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	\$ 500	-	\$ 500	-	\$ 500
Total Undist. Expend. - Instructional Staff Training Serv.	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	200,355	\$ 35,617	235,972	\$ 235,972	
Salaries of Secretarial and Clerical Assistants	49,251		49,251	49,251	
Supplies and Materials	6,000	-	6,000	3,679	2,321
Total Undist. Expend. - Support Serv. - School Admin.	<u>255,606</u>	<u>35,617</u>	<u>291,223</u>	<u>288,902</u>	<u>2,321</u>
Undist. Expend. - Custodial Services					
Salaries		44,225	44,225	44,225	
Salaries of Non-instructional Aides	51,752	(6,000)	45,752	45,594	158
Total Undist. Expend. - Custodial Services	<u>51,752</u>	<u>38,225</u>	<u>89,977</u>	<u>89,819</u>	<u>158</u>
Undist. Expend. - Security					
Salaries	52,137	(9,000)	43,137	42,239	898
Total Undist. Expend. - Security	<u>52,137</u>	<u>(9,000)</u>	<u>43,137</u>	<u>42,239</u>	<u>898</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>103,889</u>	<u>29,225</u>	<u>133,114</u>	<u>132,058</u>	<u>1,056</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	(428)	2,572	-	2,572
Total Undist. Expend. - Student Transportation Serv.	<u>3,000</u>	<u>(428)</u>	<u>2,572</u>	<u>-</u>	<u>2,572</u>
UNALLOCATED BENEFITS					
Social Security Contributions	46,771	1,708	48,479	48,479	
Other Retirement Contributions - Regular	9,036	6,066	15,102	15,102	
Health Benefits	832,368	(27,378)	804,990	804,990	
TOTAL UNALLOCATED BENEFITS	<u>888,175</u>	<u>(19,604)</u>	<u>868,571</u>	<u>868,571</u>	<u>-</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>888,175</u>	<u>(19,604)</u>	<u>868,571</u>	<u>868,571</u>	<u>-</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,390,107</u>	<u>5,947</u>	<u>1,396,054</u>	<u>1,381,949</u>	<u>14,105</u>
TOTAL CURRENT EXPENDITURES	<u>3,708,448</u>	<u>(15,504)</u>	<u>3,692,944</u>	<u>3,665,679</u>	<u>27,265</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,000	-	3,000	-	3,000
Total Equipment	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
TOTAL CAPITAL OUTLAY	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,711,448</u>	<u>(15,504)</u>	<u>3,695,944</u>	<u>3,665,679</u>	<u>30,265</u>
Other Financing Sources:					
Operating Transfer In	3,711,448	(15,504)	3,695,944	3,665,679	30,265
Total Other Financing Sources	<u>3,711,448</u>	<u>(15,504)</u>	<u>3,695,944</u>	<u>3,665,679</u>	<u>30,265</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, 2016

<u>School: No. 34 RC</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 58,183	\$ 519,511	\$ 577,694	\$ 58,183	\$ 519,511
Grades 1-5 - Salaries of Teachers	810,940	(21,000)	789,940	789,040	900
Grades 1-5 - Salaries of Teachers		39,545	39,545	39,545	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	37,595		37,595	36,845	750
Other Purchased Services (400-500 series)	3,000		3,000	1,395	1,605
General Supplies	24,750	(501)	24,249	21,781	2,468
Textbooks	300		300		300
Other Objects	2,250	-	2,250	1,332	918
TOTAL REGULAR PROGRAMS - INSTRUCTION	937,018	537,555	1,474,573	948,121	526,452
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	63,765		63,765	63,365	400
Other Salaries for Instruction	44,121		44,121	43,621	500
General Supplies	3,000		3,000	2,163	837
Textbooks	150		150		150
Other Objects	144	-	144	100	44
Total Learning and/or Language Disabilities	111,180	-	111,180	109,249	1,931
Resource Room/Resource Center:					
Salaries of Teachers	110,134	(24,255)	85,879	85,712	167
General Supplies	1,006	-	1,006	981	25
Total Resource Room/Resource Center	111,140	(24,255)	86,885	86,693	192
TOTAL SPECIAL EDUCATION - INSTRUCTION	222,320	(24,255)	198,065	195,942	2,123
Bilingual Education - Instruction					
Salaries of Teachers	492,139	(140,178)	351,961	350,531	1,430
General Supplies	23,000	(2,003)	20,997	18,901	2,096
Textbooks	500		500		500
Other Objects	990	-	990	431	559
Total Bilingual Education - Instruction	516,629	(142,181)	374,448	369,863	4,585
Before/After School Programs - Instruction					
Salaries of Teachers	6,460	(6,400)	60	-	60
Total Before/After School Programs - Instruction	6,460	(6,400)	60	-	60
Total Before/After School Programs	6,460	(6,400)	60	-	60
Total Instruction and At-Risk Programs	1,682,427	364,719	2,047,146	1,513,926	533,220
Undistributed Expend. - Attend. & Social Work					
Salaries	-	124	124	124	-
Total Undistributed Expend. - Attend. & Social Work	-	124	124	124	-
Undistributed Expenditures - Health Services					
Salaries	93,222	(67,563)	25,659	15,131	10,528
Supplies and Materials	250	-	250	198	52
Total Undistributed Expenditures - Health Services	93,472	(67,563)	25,909	15,329	10,580
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	49,104		49,104	37,055	12,049
Supplies and Materials	250	-	250	64	186
Total Undist. Expend. - Guidance Services	49,354	-	49,354	37,119	12,235
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	80,188		80,188	75,229	4,959
Supplies and Materials	2,000	-	2,000	1,970	30
Total Undist. Expend. - Edu. Media Serv./Sch. Library	82,188	-	82,188	77,199	4,989

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 34 RC</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 138,656	\$ 37,898	\$ 176,554	\$ 176,554	
Salaries of Secretarial and Clerical Assistants	50,951	500	51,451	51,451	
Other Purchased Services (400-500 series)	100		100		\$ 100
Supplies and Materials	2,000	-	2,000	1,063	937
Total Undist. Expend. - Support Serv. - School Admin.	<u>191,707</u>	<u>38,398</u>	<u>230,105</u>	<u>229,068</u>	<u>1,037</u>
Undist. Expend. - Custodial Services					
Salaries	59,025		59,025	59,025	-
Salaries of Non-instructional Aides	19,242	-	19,242	17,074	2,168
Total Undist. Expend. - Custodial Services	<u>78,267</u>	<u>-</u>	<u>78,267</u>	<u>76,099</u>	<u>2,168</u>
Undist. Expend. - Security					
Salaries	40,840	-	40,840	39,800	1,040
Total Undist. Expend. - Security	<u>40,840</u>	<u>-</u>	<u>40,840</u>	<u>39,800</u>	<u>1,040</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>119,107</u>	<u>-</u>	<u>119,107</u>	<u>115,899</u>	<u>3,208</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,060	-	3,060	3,025	35
Total Undist. Expend. - Student Transportation Serv.	<u>3,060</u>	<u>-</u>	<u>3,060</u>	<u>3,025</u>	<u>35</u>
UNALLOCATED BENEFITS					
Social Security Contributions	25,068		25,068	23,572	1,496
Other Retirement Contributions - Regular	8,849	2,090	10,939	10,938	1
Health Benefits	611,239	(35,299)	575,940	575,895	45
TOTAL UNALLOCATED BENEFITS	<u>645,156</u>	<u>(33,209)</u>	<u>611,947</u>	<u>610,405</u>	<u>1,542</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>645,156</u>	<u>(33,209)</u>	<u>611,947</u>	<u>610,405</u>	<u>1,542</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,184,044</u>	<u>(62,250)</u>	<u>1,121,794</u>	<u>1,088,168</u>	<u>33,626</u>
TOTAL CURRENT EXPENDITURES	<u>2,866,471</u>	<u>302,469</u>	<u>3,168,940</u>	<u>2,602,094</u>	<u>566,846</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,866,471</u>	<u>302,469</u>	<u>3,168,940</u>	<u>2,602,094</u>	<u>566,846</u>
Other Financing Sources:					
Operating Transfer In	2,866,471	302,469	3,168,940	2,602,094	566,846
Total Other Financing Sources	<u>2,866,471</u>	<u>302,469</u>	<u>3,168,940</u>	<u>2,602,094</u>	<u>566,846</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, 2016

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	\$ 252,708		\$ 252,708	\$ 252,108	\$ 600
Grades 1-5 - Salaries of Teachers	1,017,427	\$ (17,535)	999,892	999,892	
Grades 1-5 - Salaries of Teachers			120,560	120,560	
Grades 6-8 - Salaries of Teachers	711,830	22,303	734,133	734,132	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	212,630	1,855	214,485	214,485	
Purchased Technical Services	12,000		12,000	11,773	227
Other Purchased Services (400-500 series)	600		600		600
General Supplies	64,063	-	64,063	50,970	13,093
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,271,258	127,183	2,398,441	2,383,920	14,521
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	53,091		53,091	53,091	
Other Salaries for Instruction	41,671		41,671	41,671	
General Supplies	1,000	-	1,000	900	100
Total Learning and/or Language Disabilities	95,762	-	95,762	95,662	100
Resource Room/Resource Center:					
Salaries of Teachers	381,809	(55,000)	326,809	324,153	2,656
General Supplies	1,000	-	1,000	171	829
Total Resource Room/Resource Center	382,809	(55,000)	327,809	324,324	3,485
TOTAL SPECIAL EDUCATION - INSTRUCTION	478,571	(55,000)	423,571	419,986	3,585
Bilingual Education - Instruction					
Salaries of Teachers	51,000	36,540	87,540	87,539	1
Total Bilingual Education - Instruction	51,000	36,540	87,540	87,539	1
Before/After School Programs - Instruction					
Salaries of Teachers	22,678	(7,483)	15,195	10,814	4,381
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	24,862	(7,483)	17,379	10,814	6,565
Total Before/After School Programs	24,862	(7,483)	17,379	10,814	6,565
Total Instruction and At-Risk Programs	2,825,691	101,240	2,926,931	2,902,259	24,672
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	-	8,594	8,089	505
Total Undistributed Expend. - Attend. & Social Work	8,594	-	8,594	8,089	505
Undistributed Expenditures - Health Services					
Salaries	94,700	11,000	105,700	105,700	
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	94,900	11,000	105,900	105,900	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	69,862	2,034	71,896	71,896	
Supplies and Materials	500	-	500	427	73
Total Undist. Expend. - Guidance Services	70,362	2,034	72,396	72,323	73
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	5,000	-	5,000	3,782	1,218
Total Undist. Expend. - Improvement of Inst. Serv.	5,000	-	5,000	3,782	1,218
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000		2,000	2,000	
Other Purchased Services (400-500 series)	3,500	(2,000)	1,500	1,487	13
Supplies and Materials	4,000	-	4,000	3,623	377
Total Undist. Expend. - Instructional Staff Training Serv.	9,500	(2,000)	7,500	7,110	390
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	224,921	3,322	228,243	228,243	
Salaries of Secretarial and Clerical Assistants	48,501		48,501	48,501	
Other Purchased Services (400-500 series)	1,500		1,500	618	882
Supplies and Materials	2,000	-	2,000	1,230	770
Total Undist. Expend. - Support Serv. - School Admin.	276,922	3,322	280,244	278,592	1,652

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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	\$ 46,725	\$ (13,500)	\$ 33,225	\$ 33,097	\$ 128
Salaries of Non-instructional Aides	51,752	(6,855)	44,897	44,308	589
Total Undist. Expend. - Custodial Services	98,477	(20,355)	78,122	77,405	717
Undist. Expend. - Security					
Salaries	50,687	-	50,687	50,687	-
Total Undist. Expend. - Security	50,687	-	50,687	50,687	-
Total Undist. Expend. - Oper. & Maint. Of Plant	149,164	(20,355)	128,809	128,092	717
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,850	-	7,850	2,740	5,110
Total Undist. Expend. - Student Transportation Serv.	7,850	-	7,850	2,740	5,110
UNALLOCATED BENEFITS					
Social Security Contributions	47,688	(1,644)	46,044	42,265	3,779
Other Retirement Contributions - Regular	13,227	5,128	18,355	18,355	-
Health Benefits	954,014	(9,547)	944,467	944,467	-
TOTAL UNALLOCATED BENEFITS	1,014,929	(6,063)	1,008,866	1,005,087	3,779
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,014,929	(6,063)	1,008,866	1,005,087	3,779
TOTAL UNDISTRIBUTED EXPENDITURES	1,637,221	(12,062)	1,625,159	1,611,715	13,444
TOTAL CURRENT EXPENDITURES	4,462,912	89,178	4,552,090	4,513,974	38,116
TOTAL SCHOOL BASED EXPENDITURES	4,462,912	89,178	4,552,090	4,513,974	38,116
Other Financing Sources:					
Operating Transfer In	4,462,912	89,178	4,552,090	4,513,974	38,116
Total Other Financing Sources	4,462,912	89,178	4,552,090	4,513,974	38,116
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, 2016

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 162,702	\$ (25,000)	\$ 137,702	\$ 101,842	\$ 35,860
Grades 1-5 - Salaries of Teachers	607,449	6,618	614,067	614,067	
Grades 1-5 - Salaries of Teachers		47,960	47,960	47,960	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	78,876	(78,815)	61		61
General Supplies	27,401	(2,500)	24,901	24,729	172
TOTAL REGULAR PROGRAMS - INSTRUCTION	876,428	(51,737)	824,691	788,598	36,093
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	34,010	34,010	33,670	340
Total Learning and/or Language Disabilities	-	34,010	34,010	33,670	340
Resource Room/Resource Center:					
Salaries of Teachers	56,051	34,015	90,066	90,066	
General Supplies	700	-	700	688	12
Total Resource Room/Resource Center	56,751	34,015	90,766	90,754	12
TOTAL SPECIAL EDUCATION - INSTRUCTION	56,751	68,025	124,776	124,424	352
Total Instruction and At-Risk Programs	933,179	16,288	949,467	913,022	36,445
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	(235)	8,359	7,559	800
Total Undistributed Expend. - Attend. & Social Work	8,594	(235)	8,359	7,559	800
Undistributed Expenditures - Health Services					
Salaries	67,000	(10,058)	56,942	51,920	5,022
Total Undistributed Expenditures - Health Services	67,000	(10,058)	56,942	51,920	5,022
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	38,657	10,056	48,713	48,713	
Supplies and Materials	500	-	500	308	192
Total Undist. Expend. - Guidance Services	39,157	10,056	49,213	49,021	192
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	123,936	34,091	158,027	158,027	
Salaries of Secretarial and Clerical Assistants		47,577	47,577	47,576	1
Supplies and Materials	4,499	-	4,499	3,685	814
Total Undist. Expend. - Support Serv. - School Admin.	128,435	81,668	210,103	209,288	815
Undist. Expend. - Custodial Services					
Salaries		52,613	52,613	52,612	1
Salaries of Non-instructional Aides	25,744	(4,805)	20,939	18,085	2,854
Total Undist. Expend. - Custodial Services	25,744	47,808	73,552	70,697	2,855
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,401	599
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,401	599
UNALLOCATED BENEFITS					
Social Security Contributions	13,304	893	14,197	14,197	
Other Retirement Contributions - Regular	3,483	1,642	5,125	5,125	
Health Benefits	364,758	24,378	389,136	377,326	11,810
TOTAL UNALLOCATED BENEFITS	381,545	26,913	408,458	396,648	11,810
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	381,545	26,913	408,458	396,648	11,810
TOTAL UNDISTRIBUTED EXPENDITURES	652,475	156,152	808,627	786,534	22,093
TOTAL CURRENT EXPENDITURES	1,585,654	172,440	1,758,094	1,699,556	58,538
TOTAL SCHOOL BASED EXPENDITURES	1,585,654	172,440	1,758,094	1,699,556	58,538
Other Financing Sources:					
Operating Transfer In	1,585,654	172,440	1,758,094	1,699,556	58,538
Total Other Financing Sources	1,585,654	172,440	1,758,094	1,699,556	58,538
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, 2016

<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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 897,824	\$ 306,712	\$ 1,204,536	\$ 709,763	\$ 494,773
Grades 1-5 - Salaries of Teachers	107,615	165,449	273,064	273,063	1
Grades 1-5 - Salaries of Teachers		190,575	190,575	190,575	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	656,032	(275,142)	380,890	380,694	196
Purchased Professional-Educational Services	2,000	(2,000)			
Other Purchased Services (400-500 series)	500		500		500
General Supplies	61,925	(5,915)	56,010	54,888	1,122
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,725,896</u>	<u>379,679</u>	<u>2,105,575</u>	<u>1,608,983</u>	<u>496,592</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	48,362	40,000	88,362	86,875	1,487
Other Salaries for Instruction	-	184,632	184,632	184,632	-
Total Learning and/or Language Disabilities	<u>48,362</u>	<u>224,632</u>	<u>272,994</u>	<u>271,507</u>	<u>1,487</u>
Resource Room/Resource Center:					
Salaries of Teachers	192,373	8,137	200,510	200,509	1
Total Resource Room/Resource Center	<u>192,373</u>	<u>8,137</u>	<u>200,510</u>	<u>200,509</u>	<u>1</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>240,735</u>	<u>232,769</u>	<u>473,504</u>	<u>472,016</u>	<u>1,488</u>
Bilingual Education - Instruction					
Salaries of Teachers	64,291		64,291	63,291	1,000
Other Salaries for Instruction	-	47,846	47,846	47,846	-
Total Bilingual Education - Instruction	<u>64,291</u>	<u>47,846</u>	<u>112,137</u>	<u>111,137</u>	<u>1,000</u>
Before/After School Programs - Instruction					
Salaries of Teachers	4,000	(1,000)	3,000	3,000	-
Total Before/After School Programs - Instruction	<u>4,000</u>	<u>(1,000)</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total Before/After School Programs	<u>4,000</u>	<u>(1,000)</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>2,034,922</u>	<u>659,294</u>	<u>2,694,216</u>	<u>2,195,136</u>	<u>499,080</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	1,496	10,090	10,089	1
Total Undistributed Expend. - Attend. & Social Work	<u>8,594</u>	<u>1,496</u>	<u>10,090</u>	<u>10,089</u>	<u>1</u>
Undistributed Expenditures - Health Services					
Salaries	49,182	(30,000)	19,182	17,942	1,240
Total Undistributed Expenditures - Health Services	<u>49,182</u>	<u>(30,000)</u>	<u>19,182</u>	<u>17,942</u>	<u>1,240</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	23,893	(10,000)	13,893	12,055	1,838
Total Undist. Expend. - Guidance Services	<u>23,893</u>	<u>(10,000)</u>	<u>13,893</u>	<u>12,055</u>	<u>1,838</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	183,456	63,155	246,611	246,610	1
Salaries of Secretarial and Clerical Assistants	97,752	(30,879)	66,873	66,145	728
Total Undist. Expend. - Support Serv. - School Admin.	<u>281,208</u>	<u>32,276</u>	<u>313,484</u>	<u>312,755</u>	<u>729</u>
Undist. Expend. - Custodial Services					
Salaries	57,475		57,475	56,725	750
Salaries of Non-instructional Aides	19,242	-	19,242	18,710	532
Total Undist. Expend. - Custodial Services	<u>76,717</u>	<u>-</u>	<u>76,717</u>	<u>75,435</u>	<u>1,282</u>
Undist. Expend. - Security					
Salaries	52,937	-	52,937	52,137	800
Total Undist. Expend. - Security	<u>52,937</u>	<u>-</u>	<u>52,937</u>	<u>52,137</u>	<u>800</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>129,654</u>	<u>-</u>	<u>129,654</u>	<u>127,572</u>	<u>2,082</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ (1,986)	\$ 14	-	\$ 14
Total Undist. Expend. - Student Transportation Serv.	<u>2,000</u>	<u>(1,986)</u>	<u>14</u>	<u>-</u>	<u>14</u>
UNALLOCATED BENEFITS					
Social Security Contributions	74,389	(591)	73,798	\$ 73,797	1
Other Retirement Contributions - Regular	9,243	16,445	25,688	25,688	
Health Benefits	840,772	20,934	861,706	859,032	2,674
TOTAL UNALLOCATED BENEFITS	<u>924,404</u>	<u>36,788</u>	<u>961,192</u>	<u>958,517</u>	<u>2,675</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>924,404</u>	<u>36,788</u>	<u>961,192</u>	<u>958,517</u>	<u>2,675</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,418,935</u>	<u>28,574</u>	<u>1,447,509</u>	<u>1,438,930</u>	<u>8,579</u>
TOTAL CURRENT EXPENDITURES	<u>3,453,857</u>	<u>687,868</u>	<u>4,141,725</u>	<u>3,634,066</u>	<u>507,659</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,453,857</u>	<u>687,868</u>	<u>4,141,725</u>	<u>3,634,066</u>	<u>507,659</u>
Other Financing Sources:					
Operating Transfer In	3,453,857	687,868	4,141,725	3,634,066	507,659
Total Other Financing Sources	<u>3,453,857</u>	<u>687,868</u>	<u>4,141,725</u>	<u>3,634,066</u>	<u>507,659</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, 2016**

<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	\$ 2,024,954	\$ (37,515)	\$ 1,987,439	\$ 1,987,071	\$ 368
Grades 9-12 - Salaries of Teachers		109,285	109,285	109,285	
Regular Programs - Undistributed Instruction					
Other Purchased Services (400-500 series)	3,500	(3,236)	264	264	
General Supplies	17,685	(4,077)	13,608	12,737	871
Textbooks	6,000	(4,813)	1,187	1,187	
Other Objects	2,500	-	2,500	75	2,425
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,054,639	59,644	2,114,283	2,110,619	3,664
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	94,700	(94,700)			
General Supplies	1,500	-	1,500	1,480	20
Total Cognitive - Mild	96,200	(94,700)	1,500	1,480	20
Cognitive - Moderate:					
Salaries of Teachers		94,700	94,700	94,700	
Other Salaries for Instruction	49,544	-	49,544	49,544	-
Total Cognitive - Moderate	49,544	94,700	144,244	144,244	-
Resource Room/Resource Center:					
Salaries of Teachers	246,695	9,413	256,108	256,107	1
Total Resource Room/Resource Center	246,695	9,413	256,108	256,107	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	392,439	9,413	401,852	401,831	21
Bilingual Education - Instruction					
Salaries of Teachers	25,750	4,850	30,600	30,600	-
Total Bilingual Education - Instruction	25,750	4,850	30,600	30,600	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	36,500	2,927	39,427	39,427	-
Total School-Spon. Cocurricular Actvts. - Inst.	36,500	2,927	39,427	39,427	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,431	663
Total Before/After School Programs - Instruction	3,094	-	3,094	2,431	663
Total Before/After School Programs	3,094	-	3,094	2,431	663
Total Instruction and At-Risk Programs	2,512,422	76,834	2,589,256	2,584,908	4,348
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	1,000	1,000	151	849
Total Undistributed Expend. - Attend. & Social Work	-	1,000	1,000	151	849
Undistributed Expenditures - Health Services					
Salaries	97,508	(63,500)	34,008	33,850	158
Supplies and Materials	150	-	150	-	150
Total Undistributed Expenditures - Health Services	97,658	(63,500)	34,158	33,850	308
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	231,565	(40,534)	191,031	185,552	5,479
Salaries of Secretarial and Clerical Assistants	50,951	500	51,451	51,451	
Supplies and Materials	1,500	-	1,500	1,399	101
Total Undist. Expend. - Guidance Services	284,016	(40,034)	243,982	238,402	5,580
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	234,502	24,401	258,903	258,903	-
Total Undist. Expend. - Improvement of Inst. Serv.	234,502	24,401	258,903	258,903	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,842	(51,887)	48,955		48,955
Supplies and Materials	10,000	(6,200)	3,800	3,404	396
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,842	(58,087)	52,755	3,404	49,351

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<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)	\$ 600	-	\$ 600	\$ 60	\$ 540
Total Undist. Expend. - Instructional Staff Training Serv.	<u>600</u>	<u>-</u>	<u>600</u>	<u>60</u>	<u>540</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	186,010	\$ 40,826	226,836	226,836	
Salaries of Secretarial and Clerical Assistants	105,324	501	105,825	105,824	1
Other Purchased Services (400-500 series)		3,000	3,000		3,000
Supplies and Materials	8,000		8,000	4,519	3,481
Other Objects	2,000	-	2,000	1,526	474
Total Undist. Expend. - Support Serv. - School Admin.	<u>301,334</u>	<u>44,327</u>	<u>345,661</u>	<u>338,705</u>	<u>6,956</u>
Undist. Expend. - Custodial Services					
Salaries	60,025		60,025	48,643	11,382
Salaries of Non-instructional Aides	32,246	-	32,246	31,095	1,151
Total Undist. Expend. - Custodial Services	<u>92,271</u>	<u>-</u>	<u>92,271</u>	<u>79,738</u>	<u>12,533</u>
Undist. Expend. - Security					
Salaries	50,687		50,687	50,687	
General Supplies	5,000	-	5,000	2,610	2,390
Total Undist. Expend. - Security	<u>55,687</u>	<u>-</u>	<u>55,687</u>	<u>53,297</u>	<u>2,390</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>147,958</u>	<u>-</u>	<u>147,958</u>	<u>133,035</u>	<u>14,923</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,000	(1,071)	4,929	4,929	-
Total Undist. Expend. - Student Transportation Serv.	<u>6,000</u>	<u>(1,071)</u>	<u>4,929</u>	<u>4,929</u>	<u>-</u>
UNALLOCATED BENEFITS					
Social Security Contributions	31,057	2,096	33,153	33,153	
Other Retirement Contributions - Regular	6,577	2,060	8,637	8,637	
Health Benefits	843,098	(7,936)	835,162	832,068	3,094
TOTAL UNALLOCATED BENEFITS	<u>880,732</u>	<u>(3,780)</u>	<u>876,952</u>	<u>873,858</u>	<u>3,094</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>880,732</u>	<u>(3,780)</u>	<u>876,952</u>	<u>873,858</u>	<u>3,094</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,063,642</u>	<u>(96,744)</u>	<u>1,966,898</u>	<u>1,885,297</u>	<u>81,601</u>
TOTAL CURRENT EXPENDITURES	<u>4,576,064</u>	<u>(19,910)</u>	<u>4,556,154</u>	<u>4,470,205</u>	<u>85,949</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,576,064</u>	<u>(19,910)</u>	<u>4,556,154</u>	<u>4,470,205</u>	<u>85,949</u>
Other Financing Sources:					
Operating Transfer In	4,576,064	(19,910)	4,556,154	4,470,205	85,949
Total Other Financing Sources	<u>4,576,064</u>	<u>(19,910)</u>	<u>4,556,154</u>	<u>4,470,205</u>	<u>85,949</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, 2016

School: No. 53 HARP Academy	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,210,525	\$ (346,247)	\$ 1,864,278	\$ 1,861,514	\$ 2,764
Grades 9-12 - Salaries of Teachers		145,255	145,255	145,255	
Regular Programs - Undistributed Instruction					
Purchased Technical Services	1,500		1,500		1,500
General Supplies	21,191	12,974	34,165	32,315	1,850
Textbooks	8,506	3,592	12,098	11,536	562
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,241,722	(184,426)	2,057,296	2,050,620	6,676
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	51,404		51,404	51,004	400
General Supplies	1,200	-	1,200	424	776
Total Learning and/or Language Disabilities	52,604	-	52,604	51,428	1,176
Resource Room/Resource Center:					
Salaries of Teachers	157,951	7,879	165,830	165,829	1
General Supplies	1,200	-	1,200	749	451
Total Resource Room/Resource Center	159,151	7,879	167,030	166,578	452
TOTAL SPECIAL EDUCATION - INSTRUCTION	211,755	7,879	219,634	218,006	1,628
Bilingual Education - Instruction					
Salaries of Teachers	34,604	11,535	46,139	46,138	1
General Supplies	800	-	800	700	100
Total Bilingual Education - Instruction	35,404	11,535	46,939	46,838	101
Before/After School Programs - Instruction					
Salaries of Teachers	7,888	(408)	7,480	7,421	59
Total Before/After School Programs - Instruction	7,888	(408)	7,480	7,421	59
Total Before/After School Programs	7,888	(408)	7,480	7,421	59
Other Supplemental/At-Risk Programs - Support					
Salaries	-	408	408	-	408
Total Other Supplemental/At-Risk Programs - Support	-	408	408	-	408
Total Other Supplemental/At-Risk Programs	-	408	408	-	408
Total Instruction and At-Risk Programs	2,496,769	(165,012)	2,331,757	2,322,885	8,872
Undistributed Expend. - Attend. & Social Work					
Salaries	-	146	146	146	-
Total Undistributed Expend. - Attend. & Social Work	-	146	146	146	-
Undistributed Expenditures - Health Services					
Salaries	74,274	(16,612)	57,662	57,037	625
Supplies and Materials	300	-	300	156	144
Total Undistributed Expenditures - Health Services	74,574	(16,612)	57,962	57,193	769
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	175,067	(16,174)	158,893	158,172	721
Supplies and Materials	300	-	300	298	2
Total Undist. Expend. - Guidance Services	175,367	(16,174)	159,193	158,470	723
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	185,002	(6,000)	179,002	178,656	346
Other Salaries		5,375	5,375	4,672	703
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Improvement of Inst. Serv.	185,202	(625)	184,577	183,328	1,249
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	107,601	13,915	121,516	121,516	
Salaries of Secretarial and Clerical Assistants	49,251	44,180	93,431	93,431	
Other Purchased Services (400-500 series)	500	300	800	673	127
Supplies and Materials	-	437	437	-	437
Total Undist. Expend. - Support Serv. - School Admin.	157,352	58,832	216,184	215,620	564

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 53 HARP Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 46,725		\$ 46,725	\$ 46,725	
Salaries of Non-instructional Aides	12,740	\$ (5,000)	7,740	7,708	\$ 32
Total Undist. Expend. - Custodial Services	59,465	(5,000)	54,465	54,433	32
Undist. Expend. - Security					
Salaries	50,687		50,687	50,687	
General Supplies	1,000	(137)	863	863	-
Total Undist. Expend. - Security	51,687	(137)	51,550	51,550	-
Total Undist. Expend. - Oper. & Maint. Of Plant	111,152	(5,137)	106,015	105,983	32
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,250	(300)	6,950	6,817	133
Total Undist. Expend. - Student Transportation Serv.	7,250	(300)	6,950	6,817	133
UNALLOCATED BENEFITS					
Social Security Contributions	22,619	1,717	24,336	24,335	1
Other Retirement Contributions - Regular	6,075	3,119	9,194	9,194	
Health Benefits	753,541	(34,810)	718,731	718,721	10
TOTAL UNALLOCATED BENEFITS	782,235	(29,974)	752,261	752,250	11
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	782,235	(29,974)	752,261	752,250	11
TOTAL UNDISTRIBUTED EXPENDITURES	1,493,132	(9,844)	1,483,288	1,479,807	3,481
TOTAL CURRENT EXPENDITURES	3,989,901	(174,856)	3,815,045	3,802,692	12,353
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	16,974	(16,974)	-	-	-
Total Equipment	16,974	(16,974)	-	-	-
TOTAL CAPITAL OUTLAY	16,974	(16,974)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,006,875	(191,830)	3,815,045	3,802,692	12,353
Other Financing Sources:					
Operating Transfer In	4,006,875	(191,830)	3,815,045	3,802,692	12,353
Total Other Financing Sources	4,006,875	(191,830)	3,815,045	3,802,692	12,353
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, 2016

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 1,197,389	\$ 78,205	\$ 1,275,594	\$ 1,275,594	
Grades 9-12 - Salaries of Teachers		41,745	41,745	41,745	
Regular Programs - Undistributed Instruction					
General Supplies	25,170		25,170	23,786	\$ 1,384
Textbooks	1,780	-	1,780	-	1,780
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,224,339	119,950	1,344,289	1,341,125	3,164
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	2,000	-	2,000	1,960	40
Total Cognitive - Mild	2,000	-	2,000	1,960	40
Learning and/or Language Disabilities:					
Salaries of Teachers	63,780	500	64,280	64,280	
Other Salaries for Instruction	-	46,932	46,932	46,932	-
Total Learning and/or Language Disabilities	63,780	47,432	111,212	111,212	-
Resource Room/Resource Center:					
Salaries of Teachers	237,557	8,173	245,730	245,730	-
Total Resource Room/Resource Center	237,557	8,173	245,730	245,730	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	303,337	55,605	358,942	358,902	40
Bilingual Education - Instruction					
Salaries of Teachers	58,503		58,503	56,748	1,755
General Supplies	2,000	-	2,000	1,877	123
Total Bilingual Education - Instruction	60,503	-	60,503	58,625	1,878
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	2,040	-	2,040	-	2,040
Total Before/After School Programs - Instruction	2,040	-	2,040	-	2,040
Total Before/After School Programs	2,040	-	2,040	-	2,040
Other Supplemental/At-Risk Programs - Support					
Salaries	-	3,420	3,420	3,420	-
Total Other Supplemental/At-Risk Programs - Support	-	3,420	3,420	3,420	-
Total Other Supplemental/At-Risk Programs	-	3,420	3,420	3,420	-
Total Instruction and At-Risk Programs	1,590,719	178,975	1,769,694	1,762,072	7,622
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	694	9,288	9,288	
Supplies and Materials	500	-	500	481	19
Total Undistributed Expend. - Attend. & Social Work	9,094	694	9,788	9,769	19
Undistributed Expenditures - Health Services					
Salaries	100,722		100,722	100,042	680
Supplies and Materials	500	-	500	499	1
Total Undistributed Expenditures - Health Services	101,222	-	101,222	100,541	681
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	244,674	(94,218)	150,456	149,502	954
Supplies and Materials	500	-	500	496	4
Total Undist. Expend. - Guidance Services	245,174	(94,218)	150,956	149,998	958
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	86,601	6,238	92,839	92,838	1
Other Salaries	93,497	1,156	94,653	94,653	-
Total Undist. Expend. - Improvement of Inst. Serv.	180,098	7,394	187,492	187,491	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908	500	103,408	103,408	
Supplies and Materials	5,000	-	5,000	4,914	86
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,908	500	108,408	108,322	86
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	125,024	(38,152)	86,872	85,533	1,339
Salaries of Secretarial and Clerical Assistants	80,454	(18,400)	62,054	61,984	70
Total Undist. Expend. - Support Serv. - School Admin.	205,478	(56,552)	148,926	147,517	1,409

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 54 Panther Academy</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 42,675		\$ 42,675	\$ 42,675	
Salaries of Non-instructional Aides	25,744	-	25,744	24,084	\$ 1,660
Total Undist. Expend. - Custodial Services	68,419	-	68,419	66,759	1,660
Undist. Expend. - Security					
Salaries	101,374	\$ (7,115)	94,259	76,242	18,017
General Supplies	2,500	-	2,500	2,263	237
Total Undist. Expend. - Security	103,874	(7,115)	96,759	78,505	18,254
Total Undist. Expend. - Oper. & Maint. Of Plant	172,293	(7,115)	165,178	145,264	19,914
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	3,670	1,330
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	3,670	1,330
UNALLOCATED BENEFITS					
Social Security Contributions	30,326		30,326	30,167	159
Other Retirement Contributions - Regular	5,069	1,451	6,520	6,520	
Health Benefits	649,002	5,163	654,165	654,165	-
TOTAL UNALLOCATED BENEFITS	684,397	6,614	691,011	690,852	159
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	684,397	6,614	691,011	690,852	159
TOTAL UNDISTRIBUTED EXPENDITURES	1,710,664	(142,683)	1,567,981	1,543,424	24,557
TOTAL CURRENT EXPENDITURES	3,301,383	36,292	3,337,675	3,305,496	32,179
TOTAL SCHOOL BASED EXPENDITURES	3,301,383	36,292	3,337,675	3,305,496	32,179
Other Financing Sources:					
Operating Transfer In	3,301,383	36,292	3,337,675	3,305,496	32,179
Total Other Financing Sources	3,301,383	36,292	3,337,675	3,305,496	32,179
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, 2016

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 1,874,414	\$ (129,700)	\$ 1,744,714	\$ 1,744,051	\$ 663
Grades 9-12 - Salaries of Teachers		192,775	192,775	192,775	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	49,454	(49,000)	454		454
Purchased Professional-Educational Services	8,000		8,000	8,000	
Other Purchased Services (400-500 series)	3,000		3,000	30	2,970
General Supplies	30,480	(12,479)	18,001	17,641	360
Textbooks	10,000	(1,400)	8,600	8,590	10
Other Objects	255	-	255	-	255
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,975,603</u>	<u>196</u>	<u>1,975,799</u>	<u>1,971,087</u>	<u>4,712</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	57,756	502	58,258	58,258	
Other Salaries for Instruction	-	49,454	49,454	49,454	-
Total Cognitive - Moderate	<u>57,756</u>	<u>49,956</u>	<u>107,712</u>	<u>107,712</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		49,633	49,633	49,625	8
Other Salaries for Instruction	-	44,770	44,770	44,770	-
Total Learning and/or Language Disabilities	<u>-</u>	<u>94,403</u>	<u>94,403</u>	<u>94,395</u>	<u>8</u>
Resource Room/Resource Center:					
Salaries of Teachers	312,774	52,723	365,497	365,497	-
Total Resource Room/Resource Center	<u>312,774</u>	<u>52,723</u>	<u>365,497</u>	<u>365,497</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>370,530</u>	<u>197,082</u>	<u>567,612</u>	<u>567,604</u>	<u>8</u>
Bilingual Education - Instruction					
Salaries of Teachers	102,908	8,660	111,568	111,568	-
Total Bilingual Education - Instruction	<u>102,908</u>	<u>8,660</u>	<u>111,568</u>	<u>111,568</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,000	-	9,000	6,262	2,738
Total School-Spon. Cocurricular Actvts. - Inst.	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>6,262</u>	<u>2,738</u>
Before/After School Programs - Instruction					
Salaries of Teachers	4,080	-	4,080	4,080	-
Total Before/After School Programs - Instruction	<u>4,080</u>	<u>-</u>	<u>4,080</u>	<u>4,080</u>	<u>-</u>
Total Before/After School Programs	<u>4,080</u>	<u>-</u>	<u>4,080</u>	<u>4,080</u>	<u>-</u>
Summer School - Support					
Salaries	1,008	-	1,008	-	1,008
Total Summer School - Support	<u>1,008</u>	<u>-</u>	<u>1,008</u>	<u>-</u>	<u>1,008</u>
Total Summer School	<u>1,008</u>	<u>-</u>	<u>1,008</u>	<u>-</u>	<u>1,008</u>
Total Instruction and At-Risk Programs	<u>2,463,129</u>	<u>205,938</u>	<u>2,669,067</u>	<u>2,660,601</u>	<u>8,466</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	49,514	5,202	54,716	54,715	1
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	<u>49,714</u>	<u>5,202</u>	<u>54,916</u>	<u>54,715</u>	<u>201</u>
Undistributed Expenditures - Health Services					
Salaries	680	27,000	27,680	27,680	
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	<u>880</u>	<u>27,000</u>	<u>27,880</u>	<u>27,680</u>	<u>200</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	222,229	(97,274)	124,955	102,913	22,042
Salaries of Secretarial and Clerical Assistants	48,501		48,501	48,501	
Supplies and Materials	1,000	-	1,000	919	81
Total Undist. Expend. - Guidance Services	<u>271,730</u>	<u>(97,274)</u>	<u>174,456</u>	<u>152,333</u>	<u>22,123</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 126,601	-	\$ 126,601	\$ 126,201	\$ 400
Total Undist. Expend. - Improvement of Inst. Serv.	126,601	-	126,601	126,201	400
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		\$ 10,241	10,241	10,241	
Supplies and Materials	10,000	-	10,000	5,101	4,899
Total Undist. Expend. - Edu. Media Serv./Sch. Library	10,000	10,241	20,241	15,342	4,899
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	211,413	72,831	284,244	284,244	
Salaries of Secretarial and Clerical Assistants	121,607	(2,091)	119,516	119,515	1
Other Purchased Services (400-500 series)	5,000	(4,160)	840	840	
Supplies and Materials	10,837	(2,436)	8,401	5,535	2,866
Total Undist. Expend. - Support Serv. - School Admin.	348,857	64,144	413,001	410,134	2,867
Undist. Expend. - Custodial Services					
Salaries	69,825		69,825	69,825	
Salaries of Non-instructional Aides	12,740		12,740	10,444	2,296
General Supplies	1,000	-	1,000	-	1,000
Total Undist. Expend. - Custodial Services	83,565	-	83,565	80,269	3,296
Undist. Expend. - Security					
General Supplies	1,000	-	1,000	710	290
Total Undist. Expend. - Security	1,000	-	1,000	710	290
Total Undist. Expend. - Oper. & Maint. Of Plant	84,565	-	84,565	80,979	3,586
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	800	-	800	5	795
Total Undist. Expend. - Student Transportation Serv.	800	-	800	5	795
UNALLOCATED BENEFITS					
Social Security Contributions	31,559	3,599	35,158	35,157	1
Other Retirement Contributions - Regular	9,177	8,242	17,419	17,419	
Health Benefits	878,166	60,938	939,104	939,080	24
TOTAL UNALLOCATED BENEFITS	918,902	72,779	991,681	991,656	25
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	918,902	72,779	991,681	991,656	25
TOTAL UNDISTRIBUTED EXPENDITURES	1,812,049	82,092	1,894,141	1,859,045	35,096
TOTAL CURRENT EXPENDITURES	4,275,178	288,030	4,563,208	4,519,646	43,562
TOTAL SCHOOL BASED EXPENDITURES	4,275,178	288,030	4,563,208	4,519,646	43,562
Other Financing Sources:					
Operating Transfer In	4,275,178	288,030	4,563,208	4,519,646	43,562
Total Other Financing Sources	4,275,178	288,030	4,563,208	4,519,646	43,562
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, 2016

<u>School: No. 57 Garrett Morgan Academy</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	\$ 771,013	\$ 20,192	\$ 791,205	\$ 791,205	
Grades 9-12 - Salaries of Teachers		68,475	68,475	68,475	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	65,000	-	65,000	65,000	
General Supplies	10,020	(3,233)	6,787	6,343	\$ 444
Textbooks	3,000	(2,411)	589	546	43
Other Objects	880	(880)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	849,913	82,143	932,056	931,569	487
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	154,780	(14,930)	139,850	139,849	1
Total Resource Room/Resource Center	154,780	(14,930)	139,850	139,849	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	154,780	(14,930)	139,850	139,849	1
Total Instruction and At-Risk Programs	1,004,693	67,213	1,071,906	1,071,418	488
Undistributed Expenditures - Health Services					
Salaries	-	27,000	27,000	27,000	-
Total Undistributed Expenditures - Health Services	-	27,000	27,000	27,000	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	64,767	(14,648)	50,119	49,964	155
Total Undist. Expend. - Guidance Services	64,767	(14,648)	50,119	49,964	155
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	60,647	60,647	60,646	1
Total Undist. Expend. - Improvement of Inst. Serv.	-	60,647	60,647	60,646	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908	(10,700)	92,208	92,167	41
Supplies and Materials	15,000	(7,758)	7,242	7,146	96
Total Undist. Expend. - Edu. Media Serv./Sch. Library	117,908	(18,458)	99,450	99,313	137
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	101,609	47,283	148,892	148,892	
Salaries of Secretarial and Clerical Assistants	32,742	39,718	72,460	72,460	
Other Purchased Services (400-500 series)	2,300	(2,300)	-	-	
Supplies and Materials	9,930	(2,900)	7,030	7,020	10
Total Undist. Expend. - Support Serv. - School Admin.	146,581	81,801	228,382	228,372	10
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	800	-	800	177	623
Total Undist. Expend. - Student Transportation Serv.	800	-	800	177	623
UNALLOCATED BENEFITS					
Social Security Contributions	2,505	3,182	5,687	5,687	
Health Benefits	318,392	16,211	334,603	334,603	
TOTAL UNALLOCATED BENEFITS	320,897	19,393	340,290	340,290	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	320,897	19,393	340,290	340,290	-
TOTAL UNDISTRIBUTED EXPENDITURES	650,953	155,735	806,688	805,762	926
TOTAL CURRENT EXPENDITURES	1,655,646	222,948	1,878,594	1,877,180	1,414
TOTAL SCHOOL BASED EXPENDITURES	1,655,646	222,948	1,878,594	1,877,180	1,414
Other Financing Sources:					
Operating Transfer In	1,655,646	222,948	1,878,594	1,877,180	1,414
Total Other Financing Sources	1,655,646	222,948	1,878,594	1,877,180	1,414
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, 2016

<u>School: No. 60 Stars Academy</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 53,391		\$ 53,391	\$ 53,391	
Other Salaries for Instruction	33,748	\$ (33,748)			
Purchased Professional-Educational Services	7,000		7,000	7,000	
General Supplies	1,100	-	1,100	1,050	\$ 50
Total Cognitive - Mild	95,239	(33,748)	61,491	61,441	50
Cognitive - Moderate:					
Salaries of Teachers	276,719	2,128	278,847	278,847	
Other Salaries for Instruction	142,297	(8,679)	133,618	133,618	
General Supplies	2,500	(490)	2,010	2,009	1
Total Cognitive - Moderate	421,516	(7,041)	414,475	414,474	1
Resource Room/Resource Center:					
Salaries of Teachers	33,631	(33,631)	-	-	-
Total Resource Room/Resource Center	33,631	(33,631)	-	-	-
Autism:					
Salaries of Teachers	254,068	72,999	327,067	327,067	
Other Salaries for Instruction	321,052	42,316	363,368	363,367	1
General Supplies	2,600	(1,590)	1,010	1,008	2
Total Autism	577,720	113,725	691,445	691,442	3
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,128,106	39,305	1,167,411	1,167,357	54
Bilingual Education - Instruction					
Salaries of Teachers	-	1,756	1,756	1,755	1
Total Bilingual Education - Instruction	-	1,756	1,756	1,755	1
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,050	(1,008)	1,042	1,026	16
Total School-Spon. Cocurricular Actvts. - Inst.	2,050	(1,008)	1,042	1,026	16
Before/After School Programs - Instruction					
Salaries of Teachers	1,870	(800)	1,070	1,054	16
Total Before/After School Programs - Instruction	1,870	(800)	1,070	1,054	16
Total Before/After School Programs	1,870	(800)	1,070	1,054	16
Summer School - Instruction					
Salaries of Teachers	31,500	(3,366)	28,134	28,134	
Other Salaries for Instruction	46,800	(5,232)	41,568	41,568	
General Supplies	1,800	(50)	1,750	1,696	54
Total Summer School - Instruction	80,100	(8,648)	71,452	71,398	54
Total Summer School	80,100	(8,648)	71,452	71,398	54
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	101,095	85,730	186,825	186,825	
Other Purchased Services (400-500 series)	100	-	100	-	100
Total Other Supplemental/At-Risk Programs - Instruction	101,195	85,730	186,925	186,825	100
Other Supplemental/At-Risk Programs - Support					
Salaries	131,302	68,574	199,876	199,875	1
Supplies and Materials	440		440	431	9
Other Objects	250	-	250	250	-
Total Other Supplemental/At-Risk Programs - Support	131,992	68,574	200,566	200,556	10
Total Other Supplemental/At-Risk Programs	233,187	154,304	387,491	387,381	110
Total Instruction and At-Risk Programs	1,445,313	184,909	1,630,222	1,629,971	251
Undistributed Expenditures - Health Services					
Salaries	-	47,517	47,517	47,516	1
Total Undistributed Expenditures - Health Services	-	47,517	47,517	47,516	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	10,200	31,164	41,364	41,363	1
Total Undist. Expend. - Guidance Services	10,200	31,164	41,364	41,363	1

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 60 Stars Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 127,750	\$ (39,002)	\$ 88,748	\$ 88,684	\$ 64
Total Undist. Expend. - Improvement of Inst. Serv.	127,750	(39,002)	88,748	88,684	64
Undist. Expend. - Support Serv. - School Admin.					
Supplies and Materials	-	300	300	160	140
Total Undist. Expend. - Support Serv. - School Admin.	-	300	300	160	140
Undist. Expend. - Custodial Services					
Salaries of Non-instructional Aides	-	31,901	31,901	31,901	-
Total Undist. Expend. - Custodial Services	-	31,901	31,901	31,901	-
Total Undist. Expend. - Oper. & Maint. Of Plant	-	31,901	31,901	31,901	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,800	(596)	1,204	668	536
Total Undist. Expend. - Student Transportation Serv.	1,800	(596)	1,204	668	536
UNALLOCATED BENEFITS					
Social Security Contributions	40,105	9,635	49,740	49,740	
Other Retirement Contributions - Regular		2,258	2,258	2,258	
Health Benefits	410,140	38,419	448,559	448,559	-
TOTAL UNALLOCATED BENEFITS	450,245	50,312	500,557	500,557	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	450,245	50,312	500,557	500,557	-
TOTAL UNDISTRIBUTED EXPENDITURES	589,995	121,596	711,591	710,849	742
TOTAL CURRENT EXPENDITURES	2,035,308	306,505	2,341,813	2,340,820	993
TOTAL SCHOOL BASED EXPENDITURES	2,035,308	306,505	2,341,813	2,340,820	993
Other Financing Sources:					
Operating Transfer In	2,035,308	306,505	2,341,813	2,340,820	993
Total Other Financing Sources	2,035,308	306,505	2,341,813	2,340,820	993
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, 2016

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,764,436	\$ (134,208)	\$ 2,630,228	\$ 2,630,136	\$ 92
Grades 9-12 - Salaries of Teachers		394,625	394,625	394,625	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	50,204	9,063	59,267	59,266	1
Purchased Technical Services	11,000	(10,650)	350	350	
General Supplies	63,351	(13,522)	49,829	49,302	527
Textbooks	9,500	(8,618)	882	882	
Other Objects	2,250	-	2,250	1,750	500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,900,741	236,690	3,137,431	3,136,311	1,120
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	170,723	2,083	172,806	172,806	
Other Salaries for Instruction	89,767		89,767	88,947	820
General Supplies	4,950	(4,365)	585	385	200
Total Cognitive - Mild	265,440	(2,282)	263,158	262,138	1,020
Learning and/or Language Disabilities:					
Salaries of Teachers	126,813	8,272	135,085	135,085	
Other Salaries for Instruction	40,378	36,508	76,886	76,886	
General Supplies	4,950	-	4,950	4,423	527
Total Learning and/or Language Disabilities	172,141	44,780	216,921	216,394	527
Resource Room/Resource Center:					
Salaries of Teachers	669,957	(50,380)	619,577	619,480	97
Other Salaries for Instruction	104,351	(35,600)	68,751	68,743	8
Total Resource Room/Resource Center	774,308	(85,980)	688,328	688,223	105
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,211,889	(43,482)	1,168,407	1,166,755	1,652
Bilingual Education - Instruction					
Salaries of Teachers	666,367	58,793	725,160	725,159	1
General Supplies	4,000	(3,946)	54	-	54
Total Bilingual Education - Instruction	670,367	54,847	725,214	725,159	55
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,500	1,796	4,296	4,295	1
Purchased Services (300-500 series)	160	-	160	-	160
Total School-Spon. Cocurricular Actvts. - Inst.	2,660	1,796	4,456	4,295	161
Before/After School Programs - Instruction					
Salaries of Teachers	-	500	500	-	500
Total Before/After School Programs - Instruction	-	500	500	-	500
Total Before/After School Programs	-	500	500	-	500
Summer School - Instruction					
Salaries of Teachers	1,700	(500)	1,200	600	600
Total Summer School - Instruction	1,700	(500)	1,200	600	600
Total Summer School	1,700	(500)	1,200	600	600
Total Instruction and At-Risk Programs	4,787,357	249,851	5,037,208	5,033,120	4,088
Undistributed Expend. - Attend. & Social Work					
Salaries	50,951	730	51,681	51,681	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	73,781	(5,000)	68,781	68,695	86
Total Undistributed Expend. - Attend. & Social Work	124,732	(4,270)	120,462	120,376	86
Undistributed Expenditures - Health Services					
Salaries	95,622	-	95,622	95,622	-
Total Undistributed Expenditures - Health Services	95,622	-	95,622	95,622	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	307,268	3,166	310,434	310,071	363
Supplies and Materials	1,500	-	1,500	1,258	242
Total Undist. Expend. - Guidance Services	308,768	3,166	311,934	311,329	605
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	346,504	(9,390)	337,114	337,114	
Purchased Prof- Educational Services	8,000	-	8,000	8,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	354,504	(9,390)	345,114	345,114	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	161,923	2,785	164,708	164,708	
Supplies and Materials	2,000	-	2,000	1,416	584
Total Undist. Expend. - Edu. Media Serv./Sch. Library	163,923	2,785	166,708	166,124	584

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 363,573	\$ 36,630	\$ 400,203	\$ 400,203	
Salaries of Secretarial and Clerical Assistants	100,202	8,926	109,128	109,127	\$ 1
Other Purchased Services (400-500 series)	3,920	(3,000)	920	650	270
Supplies and Materials	15,000		15,000	13,850	1,150
Other Objects	7,900	(609)	7,291	6,115	1,176
Total Undist. Expend. - Support Serv. - School Admin.	<u>490,595</u>	<u>41,947</u>	<u>532,542</u>	<u>529,945</u>	<u>2,597</u>
Undist. Expend. - Security					
Salaries	35,238		35,238	35,238	
General Supplies	20,340	(17,000)	3,340	3,340	-
Total Undist. Expend. - Security	<u>55,578</u>	<u>(17,000)</u>	<u>38,578</u>	<u>38,578</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>55,578</u>	<u>(17,000)</u>	<u>38,578</u>	<u>38,578</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	11,600	(4,594)	7,006	6,668	338
Total Undist. Expend. - Student Transportation Serv.	<u>11,600</u>	<u>(4,594)</u>	<u>7,006</u>	<u>6,668</u>	<u>338</u>
UNALLOCATED BENEFITS					
Social Security Contributions	52,191	255	52,446	52,446	
Other Retirement Contributions - Regular	15,797	7,190	22,987	22,987	
Health Benefits	1,627,807	(132,113)	1,495,694	1,495,648	46
TOTAL UNALLOCATED BENEFITS	<u>1,695,795</u>	<u>(124,668)</u>	<u>1,571,127</u>	<u>1,571,081</u>	<u>46</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,695,795</u>	<u>(124,668)</u>	<u>1,571,127</u>	<u>1,571,081</u>	<u>46</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,301,117</u>	<u>(112,024)</u>	<u>3,189,093</u>	<u>3,184,837</u>	<u>4,256</u>
TOTAL CURRENT EXPENDITURES	<u>8,088,474</u>	<u>137,827</u>	<u>8,226,301</u>	<u>8,217,957</u>	<u>8,344</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>8,088,474</u>	<u>137,827</u>	<u>8,226,301</u>	<u>8,217,957</u>	<u>8,344</u>
Other Financing Sources:					
Operating Transfer In	<u>8,088,474</u>	<u>137,827</u>	<u>8,226,301</u>	<u>8,217,957</u>	<u>8,344</u>
Total Other Financing Sources	<u>8,088,474</u>	<u>137,827</u>	<u>8,226,301</u>	<u>8,217,957</u>	<u>8,344</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, 2016

<u>School: No. 63 High School of Information and 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	\$ 3,035,716	\$ (41,731)	\$ 2,993,985	\$ 2,993,984	\$ 1
Grades 9-12 - Salaries of Teachers		277,585	277,585	277,585	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	11,250	(1,200)	10,050	10,025	25
Purchased Technical Services	27,350	(1,092)	26,258	26,257	1
Other Purchased Services (400-500 series)	7,800	(5,700)	2,100	2,064	36
General Supplies	35,825	8,993	44,818	44,768	50
Textbooks	16,000	(5,505)	10,495	10,494	1
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,133,941	231,350	3,365,291	3,365,177	114
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	600		600	600	
Textbooks	600	-	600	600	-
Total Cognitive - Mild	1,200	-	1,200	1,200	-
Cognitive - Moderate:					
General Supplies	1,000	-	1,000	929	71
Total Cognitive - Moderate	1,000	-	1,000	929	71
Learning and/or Language Disabilities:					
Salaries of Teachers	116,422	32,913	149,335	149,333	2
Other Salaries for Instruction	92,381	(14,000)	78,381	78,263	118
General Supplies	2,000		2,000	1,966	34
Textbooks	500	-	500	-	500
Total Learning and/or Language Disabilities	211,303	18,913	230,216	229,562	654
Behavioral Disabilities:					
General Supplies	400		400	400	-
Textbooks	300	-	300	160	140
Total Behavioral Disabilities	700	-	700	560	140
Multiple Disabilities:					
Salaries of Teachers	55,952	54,422	110,374	110,374	
Other Salaries for Instruction	50,344	41,606	91,950	91,916	34
General Supplies	400		400	372	28
Textbooks	500	-	500	491	9
Total Multiple Disabilities	107,196	96,028	203,224	203,153	71
Resource Room/Resource Center:					
Salaries of Teachers	476,882	(6,235)	470,647	470,646	1
Other Salaries for Instruction	65,581	15,111	80,692	80,691	1
General Supplies	1,000	-	1,000	1,000	-
Total Resource Room/Resource Center	543,463	8,876	552,339	552,337	2
TOTAL SPECIAL EDUCATION - INSTRUCTION	864,862	123,817	988,679	987,741	938
Bilingual Education - Instruction					
Salaries of Teachers	406,914	(36,192)	370,722	370,722	
General Supplies	100		100	98	2
Textbooks	500	-	500	494	6
Total Bilingual Education - Instruction	407,514	(36,192)	371,322	371,314	8
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	42,000	21,174	63,174	62,516	658
Purchased Services (300-500 series)	300	-	300	-	300
Total School-Spon. Cocurricular Actvts. - Inst.	42,300	21,174	63,474	62,516	958
School-Spon. Cocurricular Athletics - Inst.					
Salaries	432,160	(16,030)	416,130	413,934	2,196
Purchased Services (300-500 series)	131,321		131,321	121,761	9,560
Supplies and Materials	69,500	10,088	79,588	75,964	3,624
Other Objects	17,000	600	17,600	17,067	533
Total School-Spon. Cocurricular Athletics - Inst.	649,981	(5,342)	644,639	628,726	15,913

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 63 High School of Information and Technology

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Before/After School Programs - Instruction					
Salaries of Teachers	\$ 19,108		\$ 19,108	\$ 17,170	\$ 1,938
Other Salaries for Instruction	6,360	-	6,360	3,904	2,456
Total Before/After School Programs - Instruction	25,468	-	25,468	21,074	4,394
Before/After School Programs - Support					
Salaries	12,480	\$ (9,480)	3,000	2,920	80
Total Before/After School Programs - Support	12,480	(9,480)	3,000	2,920	80
Total Before/After School Programs	37,948	(9,480)	28,468	23,994	4,474
Summer School - Instruction					
Salaries of Teachers	2,720	-	2,720	943	1,777
Total Summer School - Instruction	2,720	-	2,720	943	1,777
Total Summer School	2,720	-	2,720	943	1,777
Total Instruction and At-Risk Programs	5,139,266	325,327	5,464,593	5,440,411	24,182
Undistributed Expend. - Attend. & Social Work					
Salaries	225,641	(21,149)	204,492	204,487	5
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	32,193	(1,200)	30,993	30,969	24
Supplies and Materials	1,000	(1,000)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	258,834	(23,349)	235,485	235,456	29
Undistributed Expenditures - Health Services					
Salaries	96,642	-	96,642	96,642	-
Total Undistributed Expenditures - Health Services	96,642	-	96,642	96,642	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	382,984	6,309	389,293	388,522	771
Salaries of Secretarial and Clerical Assistants	48,501	(42,400)	6,101	6,063	38
Supplies and Materials	5,450	(2,900)	2,550	2,481	69
Total Undist. Expend. - Guidance Services	436,935	(38,991)	397,944	397,066	878
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	297,703	(28,036)	269,667	269,657	10
Instructional Coaches	64,102	(10,000)	54,102	53,915	187
Total Undist. Expend. - Improvement of Inst. Serv.	361,805	(38,036)	323,769	323,572	197
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,360	495	1,855	1,495	360
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,360	495	1,855	1,495	360
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	450,961	56,348	507,309	507,308	1
Salaries of Secretarial and Clerical Assistants	134,467	-	134,467	134,217	250
Other Purchased Services (400-500 series)	16,900	(15,320)	1,580	1,580	-
Supplies and Materials	27,800	(4,400)	23,400	23,120	280
Other Objects	2,350	-	2,350	2,350	-
Total Undist. Expend. - Support Serv. - School Admin.	632,478	36,628	669,106	668,575	531
Undist. Expend. - Custodial Services					
Salaries	59,025	-	59,025	59,025	-
General Supplies	1,000	-	1,000	1,000	-
Total Undist. Expend. - Custodial Services	60,025	-	60,025	60,025	-
Undist. Expend. - Security					
Salaries	120,561	-	120,561	120,561	-
Purchased Professional & Technical Services	-	16,492	16,492	16,492	-
General Supplies	10,000	(5,002)	4,998	4,996	2
Total Undist. Expend. - Security	130,561	11,490	142,051	142,049	2
Total Undist. Expend. - Oper. & Maint. Of Plant	190,586	11,490	202,076	202,074	2
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	96,964	(22,972)	73,992	71,819	2,173
Total Undist. Expend. - Student Transportation Serv.	96,964	(22,972)	73,992	71,819	2,173
UNALLOCATED BENEFITS					
Social Security Contributions	74,655	27,687	102,342	102,342	-
Other Retirement Contributions - Regular	13,583	5,539	19,122	19,122	-
Health Benefits	1,728,447	(9,347)	1,719,100	1,718,946	154
TOTAL UNALLOCATED BENEFITS	1,816,685	23,879	1,840,564	1,840,410	154
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,816,685	23,879	1,840,564	1,840,410	154
TOTAL UNDISTRIBUTED EXPENDITURES	3,892,289	(50,856)	3,841,433	3,837,109	4,324
TOTAL CURRENT EXPENDITURES	9,031,555	274,471	9,306,026	9,277,520	28,506

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12		\$ 14,632	\$ 14,632	\$ 14,570	\$ 62
Special Education - Instruction:					
School-Sponsored Co-Curricular and Extra-Curricular Activity	\$ 10,000	(600)	9,400	7,052	2,348
Undistributed Expenditures - Security	13,612	(12,304)	1,308	1,256	52
Total Equipment	<u>23,612</u>	<u>1,728</u>	<u>25,340</u>	<u>22,878</u>	<u>2,462</u>
TOTAL CAPITAL OUTLAY					
TOTAL SCHOOL BASED EXPENDITURES	<u>9,055,167</u>	<u>276,199</u>	<u>9,331,366</u>	<u>9,300,398</u>	<u>30,968</u>
Other Financing Sources:					
Operating Transfer In	9,055,167	276,199	9,331,366	9,300,398	30,968
Total Other Financing Sources	<u>9,055,167</u>	<u>276,199</u>	<u>9,331,366</u>	<u>9,300,398</u>	<u>30,968</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,389,552	\$ (54,904)	\$ 2,334,648	\$ 2,334,648	
Grades 9-12 - Salaries of Teachers		152,020	152,020	152,020	
Regular Programs - Undistributed Instruction					
Purchased Technical Services	7,000	(217)	6,783	6,783	
General Supplies	70,481	23,816	94,297	94,251	\$ 46
Textbooks	14,400	(10,143)	4,257	4,201	56
Other Objects	500	(500)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,481,933	110,072	2,592,005	2,591,903	102
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	51,413	1,225	52,638	52,638	
Other Salaries for Instruction	77,862	(41,873)	35,989	35,490	499
Total Learning and/or Language Disabilities	129,275	(40,648)	88,627	88,128	499
Behavioral Disabilities:					
Salaries of Teachers	96,022	41,054	137,076	137,076	
Other Salaries for Instruction	50,204	30,594	80,798	80,798	-
Total Behavioral Disabilities	146,226	71,648	217,874	217,874	-
Multiple Disabilities:					
Other Salaries for Instruction	50,204	(50,204)	-	-	-
Total Multiple Disabilities	50,204	(50,204)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	406,489	100,887	507,376	507,376	
Other Salaries for Instruction	63,090	50,286	113,376	113,294	82
Total Resource Room/Resource Center	469,579	151,173	620,752	620,670	82
TOTAL SPECIAL EDUCATION - INSTRUCTION	795,284	131,969	927,253	926,672	581
Bilingual Education - Instruction					
Salaries of Teachers	426,005	(928)	425,077	425,077	-
Total Bilingual Education - Instruction	426,005	(928)	425,077	425,077	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386	2	2,388	2,388	
Purchased Services (300-500 series)	160	-	160	-	160
Total School-Spon. Cocurricular Actvts. - Inst.	2,546	2	2,548	2,388	160
Total Instruction and At-Risk Programs					
	3,705,768	241,115	3,946,883	3,946,040	843
Undistributed Expend. - Attend. & Social Work					
Salaries	132,944	(35,750)	97,194	97,153	41
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	49,726	(49,726)	-	-	-
Salaries of Community/School Coordinators	44,042	(111)	43,931	43,825	106
Total Undistributed Expend. - Attend. & Social Work	226,712	(85,587)	141,125	140,978	147
Undistributed Expenditures - Health Services					
Salaries	67,700	6,594	74,294	74,294	
Purchased Professional and Technical Services	8,200	(8,200)	-	-	-
Total Undistributed Expenditures - Health Services	75,900	(1,606)	74,294	74,294	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	168,577	6,185	174,762	174,761	1
Supplies and Materials	3,500	(260)	3,240	2,978	262
Total Undist. Expend. - Guidance Services	172,077	5,925	178,002	177,739	263
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	88,101	87,152	175,253	175,252	1
Total Undist. Expend. - Improvement of Inst. Serv.	88,101	87,152	175,253	175,252	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,000	-	1,000	1,000	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	8,200	8,200	8,000	200
Total Undist. Expend. - Instructional Staff Training Serv.	-	8,200	8,200	8,000	200
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	293,961	(3,297)	290,664	290,663	1
Salaries of Secretarial and Clerical Assistants	80,516	-	80,516	80,516	
Other Purchased Services (400-500 series)	1,250	-	1,250	1,227	23
Supplies and Materials	29,945	(17,595)	12,350	12,071	279
Other Objects	3,800	(980)	2,820	2,818	2
Total Undist. Expend. - Support Serv. - School Admin.	409,472	(21,872)	387,600	387,295	305

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 48,275		\$ 48,275	\$ 48,275	
Salaries of Non-instructional Aides	12,740	\$ (3,180)	9,560	9,558	\$ 2
Total Undist. Expend. - Custodial Services	<u>61,015</u>	<u>(3,180)</u>	<u>57,835</u>	<u>57,833</u>	<u>2</u>
Undist. Expend. - Security					
Salaries	39,800	-	39,800	39,800	-
Total Undist. Expend. - Security	<u>39,800</u>	<u>-</u>	<u>39,800</u>	<u>39,800</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>100,815</u>	<u>(3,180)</u>	<u>97,635</u>	<u>97,633</u>	<u>2</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	2,870	130
Total Undist. Expend. - Student Transportation Serv.	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,870</u>	<u>130</u>
UNALLOCATED BENEFITS					
Social Security Contributions	62,007	(10,303)	51,704	51,476	228
Other Retirement Contributions - Regular	15,011	5,539	20,550	20,550	-
Health Benefits	1,453,371	(1,637)	1,451,734	1,450,737	997
TOTAL UNALLOCATED BENEFITS	<u>1,530,389</u>	<u>(6,401)</u>	<u>1,523,988</u>	<u>1,522,763</u>	<u>1,225</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,530,389</u>	<u>(6,401)</u>	<u>1,523,988</u>	<u>1,522,763</u>	<u>1,225</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,607,466</u>	<u>(17,369)</u>	<u>2,590,097</u>	<u>2,587,824</u>	<u>2,273</u>
TOTAL CURRENT EXPENDITURES	<u>6,313,234</u>	<u>223,746</u>	<u>6,536,980</u>	<u>6,533,864</u>	<u>3,116</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	3,000	-	3,000	3,000	-
Total Equipment	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,316,234</u>	<u>223,746</u>	<u>6,539,980</u>	<u>6,536,864</u>	<u>3,116</u>
Other Financing Sources:					
Operating Transfer In	6,316,234	223,746	6,539,980	6,536,864	3,116
Total Other Financing Sources	<u>6,316,234</u>	<u>223,746</u>	<u>6,539,980</u>	<u>6,536,864</u>	<u>3,116</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, 2016**

<u>School: No. 65 YES Academy</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:					
Textbooks	\$ 150	\$ (150)	-	-	-
Total Learning and/or Language Disabilities	<u>150</u>	<u>(150)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of Teachers	56,051	(53,351)	\$ 2,700	\$ 2,700	
General Supplies	150	(150)			
Textbooks	150	(150)			
Total Behavioral Disabilities	<u>56,351</u>	<u>(53,651)</u>	<u>2,700</u>	<u>2,700</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	834,853	(69,095)	765,758	765,193	\$ 565
Other Salaries for Instruction	72,729	(41,818)	30,911	30,911	
General Supplies	200	(200)	-	-	-
Total Resource Room/Resource Center	<u>907,782</u>	<u>(111,113)</u>	<u>796,669</u>	<u>796,104</u>	<u>565</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>964,283</u>	<u>(164,914)</u>	<u>799,369</u>	<u>798,804</u>	<u>565</u>
Bilingual Education - Instruction					
Salaries of Teachers	25,750	(25,750)	-	-	-
Total Bilingual Education - Instruction	<u>25,750</u>	<u>(25,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction					
Salaries of Teachers		8,653	8,653	5,013	3,640
Other Salaries for Instruction	2,784	(2,784)	-	-	-
Total Before/After School Programs - Instruction	<u>2,784</u>	<u>5,869</u>	<u>8,653</u>	<u>5,013</u>	<u>3,640</u>
Before/After School Programs - Support					
Salaries	3,500	(3,500)	-	-	-
Total Before/After School Programs - Support	<u>3,500</u>	<u>(3,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Before/After School Programs	<u>6,284</u>	<u>2,369</u>	<u>8,653</u>	<u>5,013</u>	<u>3,640</u>
Summer School - Instruction					
Salaries of Teachers	7,500	(2,196)	5,304	5,304	
Other Salaries for Instruction	10,000	(3,400)	6,600	6,600	-
Total Summer School - Instruction	<u>17,500</u>	<u>(5,596)</u>	<u>11,904</u>	<u>11,904</u>	<u>-</u>
Summer School - Support					
Salaries	11,000	(3,256)	7,744	7,744	-
Total Summer School - Support	<u>11,000</u>	<u>(3,256)</u>	<u>7,744</u>	<u>7,744</u>	<u>-</u>
Total Summer School	<u>28,500</u>	<u>(8,852)</u>	<u>19,648</u>	<u>19,648</u>	<u>-</u>
Alternative Education Program - Instruction					
Salaries of Teachers	3,545,053	(269,188)	3,275,865	3,077,943	197,922
Other Salaries for Instruction	377,913	(73,982)	303,931	300,788	3,143
Purchased Professional & Technical Services	3,050	(2,300)	750	750	750
Other Purchased Services (400-500 series)	45,675	(44,925)	750	750	750
General Supplies	56,410	(11,721)	44,689	43,417	1,272
Textbooks	9,500	(5,000)	4,500	2,216	2,284
Other Objects	4,300	(300)	4,000	1,954	2,046
Total Alternative Education Program - Instruction	<u>4,041,901</u>	<u>(407,416)</u>	<u>3,634,485</u>	<u>3,426,318</u>	<u>208,167</u>
Alternative Education Program - Support					
Salaries	1,710,005	(364,850)	1,345,155	1,209,265	135,890
Purchased Professional and Technical Services	2,000	(1,000)	1,000	1,000	1,000
Purchased Services (400-500 series)	450		450	442	8
Supplies and Materials	53,019	(36,033)	16,986	10,799	6,187
Other Objects	1,500	-	1,500	924	576
Total Alternative Education Program - Support	<u>1,766,974</u>	<u>(401,883)</u>	<u>1,365,091</u>	<u>1,221,430</u>	<u>143,661</u>
Total Alternative Education Program	<u>5,808,875</u>	<u>(809,299)</u>	<u>4,999,576</u>	<u>4,647,748</u>	<u>351,828</u>
Total Instruction and At-Risk Programs					
Undistributed Expend. - Attend. & Social Work	<u>6,833,692</u>	<u>(1,006,446)</u>	<u>5,827,246</u>	<u>5,471,213</u>	<u>356,033</u>
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	17,188	10,133	27,321	17,009	10,312
Total Undistributed Expend. - Attend. & Social Work	<u>17,188</u>	<u>10,133</u>	<u>27,321</u>	<u>17,009</u>	<u>10,312</u>
Undistributed Expenditures - Health Services					
Salaries	159,657	(46,526)	113,131	61,802	51,329
Total Undistributed Expenditures - Health Services	<u>159,657</u>	<u>(46,526)</u>	<u>113,131</u>	<u>61,802</u>	<u>51,329</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	207,194	(46,769)	160,425	146,613	13,812
Total Undist. Expend. - Guidance Services	<u>207,194</u>	<u>(46,769)</u>	<u>160,425</u>	<u>146,613</u>	<u>13,812</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	450,702	35,669	486,371	486,370	1
Instructional Coaches	59,080	18,702	77,782	73,788	3,994
Total Undist. Expend. - Improvement of Inst. Serv.	<u>509,782</u>	<u>54,371</u>	<u>564,153</u>	<u>560,158</u>	<u>3,995</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 65 YES Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	\$ 500	\$ (500)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	500	(500)	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,000	(1,245)	\$ 755	-	\$ 755
Total Undist. Expend. - Instructional Staff Training Serv.	2,000	(1,245)	755	-	755
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	120,869	(14,274)	106,595	\$ 106,508	87
Salaries of Secretarial and Clerical Assistants	56,823	(8,900)	47,923	47,835	88
Total Undist. Expend. - Support Serv. - School Admin.	177,692	(23,174)	154,518	154,343	175
Undist. Expend. - Custodial Services					
Salaries	159,055	(4,684)	154,371	132,371	22,000
Salaries of Non-instructional Aides	12,740		12,740	791	11,949
Total Undist. Expend. - Custodial Services	171,795	(4,684)	167,111	133,162	33,949
Undist. Expend. - Security					
Salaries		11,545	11,545	11,545	
General Supplies	1,800	-	1,800	-	1,800
Total Undist. Expend. - Security	1,800	11,545	13,345	11,545	1,800
Total Undist. Expend. - Oper. & Maint. Of Plant	173,595	6,861	180,456	144,707	35,749
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,200	3,987	12,187	3,617	8,570
Total Undist. Expend. - Student Transportation Serv.	8,200	3,987	12,187	3,617	8,570
UNALLOCATED BENEFITS					
Social Security Contributions	104,573	(5,324)	99,249	71,471	27,778
Other Retirement Contributions - Regular	3,658	9,570	13,228	12,298	930
Health Benefits	1,837,647	(180,328)	1,657,319	1,576,039	81,280
TOTAL UNALLOCATED BENEFITS	1,945,878	(176,082)	1,769,796	1,659,808	109,988
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,945,878	(176,082)	1,769,796	1,659,808	109,988
TOTAL UNDISTRIBUTED EXPENDITURES	3,201,686	(218,944)	2,982,742	2,748,057	234,685
TOTAL CURRENT EXPENDITURES	10,035,378	(1,225,390)	8,809,988	8,219,270	590,718
CAPITAL OUTLAY					
Equipment					
Special Education - Instruction:					
At-Risk Programs	3,500	(3,500)	-	-	-
Total Equipment	3,500	(3,500)	-	-	-
TOTAL CAPITAL OUTLAY	3,500	(3,500)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	10,038,878	(1,228,890)	8,809,988	8,219,270	590,718
Other Financing Sources:					
Operating Transfer In	10,038,878	(1,228,890)	8,809,988	8,219,270	590,718
Total Other Financing Sources	10,038,878	(1,228,890)	8,809,988	8,219,270	590,718
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, 2016

<u>School: No. 68 Don Bosco</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers		\$ 125,235	\$ 125,235	\$ 125,235	
Grades 6-8 - Salaries of Teachers	\$ 1,857,940	(51,947)	1,805,993	1,805,993	
Regular Programs - Undistributed Instruction					
General Supplies	25,000		25,000	24,500	\$ 500
Textbooks	23,500	(9,892)	13,608	13,608	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,906,440</u>	<u>63,396</u>	<u>1,969,836</u>	<u>1,969,336</u>	<u>500</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	102,500	2,496	104,996	104,996	
Other Salaries for Instruction	97,186		97,186	97,186	
General Supplies	50,000	(41,096)	8,904	8,904	-
Total Learning and/or Language Disabilities	<u>249,686</u>	<u>(38,600)</u>	<u>211,086</u>	<u>211,086</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	330,390	(21,789)	308,601	308,601	-
Total Resource Room/Resource Center	<u>330,390</u>	<u>(21,789)</u>	<u>308,601</u>	<u>308,601</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>580,076</u>	<u>(60,389)</u>	<u>519,687</u>	<u>519,687</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	175,414	67,376	242,790	242,790	-
Total Bilingual Education - Instruction	<u>175,414</u>	<u>67,376</u>	<u>242,790</u>	<u>242,790</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Purchased Services (300-500 series)	-	2,410	2,410	2,410	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>-</u>	<u>2,410</u>	<u>2,410</u>	<u>2,410</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>2,661,930</u>	<u>72,793</u>	<u>2,734,723</u>	<u>2,734,223</u>	<u>500</u>
Undistributed Expenditures - Health Services					
Salaries	91,122		91,122	91,122	
Supplies and Materials	500	-	500	351	149
Total Undistributed Expenditures - Health Services	<u>91,622</u>	<u>-</u>	<u>91,622</u>	<u>91,473</u>	<u>149</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	116,308	(42,000)	74,308	74,240	68
Supplies and Materials	1,500	-	1,500	683	817
Total Undist. Expend. - Guidance Services	<u>117,808</u>	<u>(42,000)</u>	<u>75,808</u>	<u>74,923</u>	<u>885</u>
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	1,500	-	1,500	1,500	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	99,027	500	99,527	99,527	
Supplies and Materials	5,000	(2,000)	3,000	2,681	319
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>104,027</u>	<u>(1,500)</u>	<u>102,527</u>	<u>102,208</u>	<u>319</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	325,814	(62,498)	263,316	263,315	1
Salaries of Secretarial and Clerical Assistants	50,051	47,705	97,756	97,753	3
Other Purchased Services (400-500 series)	-	1,500	1,500	1,204	296
Supplies and Materials	5,000	2,169	7,169	7,169	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>380,865</u>	<u>(11,124)</u>	<u>369,741</u>	<u>369,441</u>	<u>300</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 68 Don Bosco</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 59,025		\$ 59,025	\$ 59,025	
Salaries of Non-instructional Aides	38,748	\$ (14,000)	24,748	23,972	\$ 776
General Supplies	2,000	-	2,000	1,285	715
Total Undist. Expend. - Custodial Services	99,773	(14,000)	85,773	84,282	1,491
Undist. Expend. - Security					
Salaries	85,022		85,022	85,022	
General Supplies	1,000	-	1,000	607	393
Total Undist. Expend. - Security	86,022	-	86,022	85,629	393
Total Undist. Expend. - Oper. & Maint. Of Plant	185,795	(14,000)	171,795	169,911	1,884
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	20,000	(8,859)	11,141	9,385	1,756
Total Undist. Expend. - Student Transportation Serv.	20,000	(8,859)	11,141	9,385	1,756
UNALLOCATED BENEFITS					
Social Security Contributions	25,247	2,634	27,881	27,881	
Health Benefits	953,628	57,999	1,011,627	1,010,394	1,233
TOTAL UNALLOCATED BENEFITS	978,875	60,633	1,039,508	1,038,275	1,233
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	978,875	60,633	1,039,508	1,038,275	1,233
TOTAL UNDISTRIBUTED EXPENDITURES	1,880,492	(16,850)	1,863,642	1,857,116	6,526
TOTAL CURRENT EXPENDITURES	4,542,422	55,943	4,598,365	4,591,339	7,026
TOTAL SCHOOL BASED EXPENDITURES	4,542,422	55,943	4,598,365	4,591,339	7,026
Other Financing Sources:					
Operating Transfer In	4,542,422	55,943	4,598,365	4,591,339	7,026
Total Other Financing Sources	4,542,422	55,943	4,598,365	4,591,339	7,026
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, 2016

<u>School: No. 75 NSW</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 51,000	\$ 1,275	\$ 52,275	\$ 52,275	
Grades 1-5 - Salaries of Teachers	698,274	(41,168)	657,106	657,106	
Grades 1-5 - Salaries of Teachers		241,725	241,725	241,725	
Grades 6-8 - Salaries of Teachers	481,375	881	482,256	482,255	\$ 1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	60,609		60,609	59,633	976
General Supplies	10,121	3,582	13,703	13,631	72
Textbooks	500	-	500	-	500
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,301,879	206,295	1,508,174	1,506,625	1,549
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	474,367	39,551	513,918	513,917	1
Other Salaries for Instruction	255,309	60,609	315,918	315,918	
General Supplies	22,500		22,500	20,981	1,519
Textbooks	500	(75)	425	-	425
Total Cognitive - Mild	752,676	100,085	852,761	850,816	1,945
Learning and/or Language Disabilities:					
General Supplies	500		500	497	3
Textbooks	250	-	250	-	250
Total Learning and/or Language Disabilities	750	-	750	497	253
Auditory Impairments:					
Salaries of Teachers	-	55,998	55,998	55,997	1
Total Auditory Impairments	-	55,998	55,998	55,997	1
Resource Room/Resource Center:					
Salaries of Teachers	115,360	51,073	166,433	166,432	1
General Supplies	1,000		1,000	751	249
Textbooks	250	(250)	-	-	-
Total Resource Room/Resource Center	116,610	50,823	167,433	167,183	250
TOTAL SPECIAL EDUCATION - INSTRUCTION	870,036	206,906	1,076,942	1,074,493	2,449
School-Spon. Cocurricular Athletics - Inst.					
Supplies and Materials	2,500	-	2,500	2,491	9
Total School-Spon. Cocurricular Athletics - Inst.	2,500	-	2,500	2,491	9
Before/After School Programs - Instruction					
Salaries of Teachers	34,375	(13,000)	21,375	21,063	312
Other Salaries for Instruction	16,380	(6,000)	10,380	10,364	16
Total Before/After School Programs - Instruction	50,755	(19,000)	31,755	31,427	328
Total Before/After School Programs	50,755	(19,000)	31,755	31,427	328
Total Instruction and At-Risk Programs	2,225,170	394,201	2,619,371	2,615,036	4,335
Undistributed Expenditures - Health Services					
Salaries	96,522	(58,051)	38,471	38,409	62
Supplies and Materials	250	-	250	-	250
Total Undistributed Expenditures - Health Services	96,772	(58,051)	38,721	38,409	312
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	50,304	(22,015)	28,289	27,466	823
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	50,454	(22,015)	28,439	27,616	823
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	150	-	150	148	2
Total Undist. Expend. - Improvement of Inst. Serv.	150	-	150	148	2
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	53,391	22,116	75,507	75,507	
Supplies and Materials	1,500	-	1,500	1,474	26
Total Undist. Expend. - Edu. Media Serv./Sch. Library	54,891	22,116	77,007	76,981	26
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	250		250		250
Other Purchased Services (400-500 series)	250	-	250	-	250
Total Undist. Expend. - Instructional Staff Training Serv.	500	-	500	-	500
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	138,656	37,898	176,554	176,554	
Salaries of Secretarial and Clerical Assistants		25,115	25,115	25,053	62
Other Purchased Services (400-500 series)	150		150	26	124
Supplies and Materials	2,000		2,000	1,997	3
Other Objects	2,000	-	2,000	1,928	72
Total Undist. Expend. - Support Serv. - School Admin.	142,806	63,013	205,819	205,558	261

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 75 NSW	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 57,475		\$ 57,475	\$ 57,475	
Salaries of Non-instructional Aides	45,250	\$ (7,100)	38,150	38,081	\$ 69
General Supplies	300	-	300	285	15
Total Undist. Expend. - Custodial Services	103,025	(7,100)	95,925	95,841	84
Undist. Expend. - Security					
Salaries	34,937		34,937	34,937	
General Supplies	1,500	-	1,500	1,480	20
Total Undist. Expend. - Security	36,437	-	36,437	36,417	20
Total Undist. Expend. - Oper. & Maint. Of Plant	139,462	(7,100)	132,362	132,258	104
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	(290)	1,710	974	736
Total Undist. Expend. - Student Transportation Serv.	2,000	(290)	1,710	974	736
UNALLOCATED BENEFITS					
Social Security Contributions	43,934	3,237	47,171	47,171	
Other Retirement Contributions - Regular	6,831	3,395	10,226	10,226	
Health Benefits	804,949	14,043	818,992	818,947	45
TOTAL UNALLOCATED BENEFITS	855,714	20,675	876,389	876,344	45
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	855,714	20,675	876,389	876,344	45
TOTAL UNDISTRIBUTED EXPENDITURES	1,342,749	18,348	1,361,097	1,358,288	2,809
TOTAL CURRENT EXPENDITURES	3,567,919	412,549	3,980,468	3,973,324	7,144
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,000	(2,064)	936	489	447
Grades 6-8	3,000	(2,064)	936	489	447
Total Equipment	6,000	(4,128)	1,872	978	894
TOTAL CAPITAL OUTLAY	6,000	(4,128)	1,872	978	894
TOTAL SCHOOL BASED EXPENDITURES	3,573,919	408,421	3,982,340	3,974,302	8,038
Other Financing Sources:					
Operating Transfer In	3,573,919	408,421	3,982,340	3,974,302	8,038
Total Other Financing Sources	3,573,919	408,421	3,982,340	3,974,302	8,038
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, 2016

<u>School: No. 302 Single Gender</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers		\$ 203,352	\$ 203,352	\$ 203,351	\$ 1
Grades 1-5 - Salaries of Teachers		11,770	11,770	11,770	
Grades 6-8 - Salaries of Teachers		127	127	89	38
Regular Programs - Undistributed Instruction					
General Supplies	-	4,261	4,261	4,261	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	-	<u>219,510</u>	<u>219,510</u>	<u>219,471</u>	<u>39</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers		56,143	56,143	56,142	1
Other Salaries for Instruction	-	30,309	30,309	30,309	-
Total Resource Room/Resource Center	-	<u>86,452</u>	<u>86,452</u>	<u>86,451</u>	<u>1</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	-	<u>86,452</u>	<u>86,452</u>	<u>86,451</u>	<u>1</u>
Total Instruction and At-Risk Programs	-	<u>305,962</u>	<u>305,962</u>	<u>305,922</u>	<u>40</u>
Undistributed Expenditures - Health Services					
Salaries	-	31,000	31,000	31,000	-
Total Undistributed Expenditures - Health Services	-	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	-	63,621	63,621	63,598	23
Total Undist. Expend. - Guidance Services	-	<u>63,621</u>	<u>63,621</u>	<u>63,598</u>	<u>23</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors		99,847	99,847	99,847	
Salaries of Secretarial and Clerical Assistants	-	45,148	45,148	45,147	1
Total Undist. Expend. - Support Serv. - School Admin.	-	<u>144,995</u>	<u>144,995</u>	<u>144,994</u>	<u>1</u>
Undist. Expend. - Custodial Services					
Salaries		36,784	36,784	36,783	1
Salaries of Non-instructional Aides	-	3,474	3,474	3,381	93
Total Undist. Expend. - Custodial Services	-	<u>40,258</u>	<u>40,258</u>	<u>40,164</u>	<u>94</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	-	<u>40,258</u>	<u>40,258</u>	<u>40,164</u>	<u>94</u>
UNALLOCATED BENEFITS					
Social Security Contributions		8,806	8,806	8,806	
Health Benefits	-	103,116	103,116	103,116	-
TOTAL UNALLOCATED BENEFITS	-	<u>111,922</u>	<u>111,922</u>	<u>111,922</u>	<u>-</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	-	<u>111,922</u>	<u>111,922</u>	<u>111,922</u>	<u>-</u>
TOTAL UNDISTRIBUTED EXPENDITURES	-	<u>391,796</u>	<u>391,796</u>	<u>391,678</u>	<u>118</u>
TOTAL CURRENT EXPENDITURES	-	<u>697,758</u>	<u>697,758</u>	<u>697,600</u>	<u>158</u>
TOTAL SCHOOL BASED EXPENDITURES	-	<u>697,758</u>	<u>697,758</u>	<u>697,600</u>	<u>158</u>
Other Financing Sources:					
Operating Transfer In	-	697,758	697,758	697,600	158
Total Other Financing Sources	-	<u>697,758</u>	<u>697,758</u>	<u>697,600</u>	<u>158</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: No. 304 STEM	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,725,797	\$ 9,880	\$ 2,735,677	\$ 2,735,676	\$ 1
Grades 9-12 - Salaries of Teachers		128,260	128,260	128,260	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	2,000	8,000	10,000	10,000	
Other Purchased Services (400-500 series)	18,212	(13,385)	4,827	4,306	521
General Supplies	78,298	(13,889)	64,409	64,267	142
Textbooks	10,000	(10,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,834,307	108,866	2,943,173	2,942,509	664
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction		29,080	29,080	29,080	
General Supplies	4,100	(300)	3,800	3,665	135
Textbooks	600	(600)	-	-	-
Total Cognitive - Mild	4,700	28,180	32,880	32,745	135
Cognitive - Moderate:					
Textbooks	150	-	150	-	150
Total Cognitive - Moderate	150	-	150	-	150
Learning and/or Language Disabilities:					
Other Salaries for Instruction	30,525	(30,525)	-	-	-
Total Learning and/or Language Disabilities	30,525	(30,525)	-	-	-
Multiple Disabilities:					
Textbooks	2,000	(2,000)	-	-	-
Total Multiple Disabilities	2,000	(2,000)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	219,580	59,478	279,058	279,057	1
General Supplies	2,000		2,000	2,000	
Textbooks	1,000	(1,000)	-	-	-
Total Resource Room/Resource Center	222,580	58,478	281,058	281,057	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	259,955	54,133	314,088	313,802	286
Bilingual Education - Instruction					
Salaries of Teachers	255,383	(500)	254,883	254,883	
Other Salaries for Instruction		1,626	1,626	1,531	95
General Supplies	1,000	(800)	200	181	19
Textbooks	1,000	-	1,000	1,000	-
Total Bilingual Education - Instruction	257,383	326	257,709	257,595	114
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	50,000	(49,720)	280	-	280
Total School-Spon. Cocurricular Actvts. - Inst.	50,000	(49,720)	280	-	280
School-Spon. Cocurricular Athletics - Inst.					
Salaries	584,576	44,323	628,899	628,318	581
Purchased Services (300-500 series)	111,689	33,250	144,939	127,875	17,064
Supplies and Materials	66,940	29,799	96,739	96,437	302
Other Objects	22,600	(1,806)	20,794	20,735	59
Total School-Spon. Cocurricular Athletics - Inst.	785,805	105,566	891,371	873,365	18,006
Before/After School Programs - Instruction					
Salaries of Teachers	13,634	(5,294)	8,340	8,298	42
Other Salaries for Instruction	7,440	-	7,440	6,982	458
Total Before/After School Programs - Instruction	21,074	(5,294)	15,780	15,280	500
Total Before/After School Programs	21,074	(5,294)	15,780	15,280	500
Total Instruction and At-Risk Programs	4,208,524	213,877	4,422,401	4,402,551	19,850
Undistributed Expend. - Attend. & Social Work					
Salaries	48,501	14	48,515	48,515	-
Total Undistributed Expend. - Attend. & Social Work	48,501	14	48,515	48,515	-
Undistributed Expenditures - Health Services					
Salaries	48,501	-	48,501	48,501	-
Total Undistributed Expenditures - Health Services	48,501	-	48,501	48,501	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	230,123	95,167	325,290	325,290	
Salaries of Secretarial and Clerical Assistants	48,501		48,501	48,400	101
Supplies and Materials	1,500	-	1,500	1,345	155
Total Undist. Expend. - Guidance Services	280,124	95,167	375,291	375,035	256

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 304 STEM</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 365,051	\$ 108,198	\$ 473,249	\$ 473,248	\$ 1
Purchased Prof- Educational Services	1,000	(1,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	366,051	107,198	473,249	473,248	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	-	2,000	1,981	19
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	-	2,000	1,981	19
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	333,848	(4,423)	329,425	329,425	-
Salaries of Secretarial and Clerical Assistants	204,076	(16,242)	187,834	187,833	1
Other Purchased Services (400-500 series)	1,500	(1,500)	-	-	-
Supplies and Materials	29,976	1,500	31,476	31,278	198
Total Undist. Expend. - Support Serv. - School Admin.	569,400	(20,665)	548,735	548,536	199
Undist. Expend. - Custodial Services					
Salaries	121,350	(3,300)	118,050	118,007	43
Salaries of Non-instructional Aides	25,480	(14,880)	10,600	10,595	5
General Supplies	1,500	-	1,500	1,500	-
Total Undist. Expend. - Custodial Services	148,330	(18,180)	130,150	130,102	48
Undist. Expend. - Security					
Salaries	154,311	(790)	153,521	153,511	10
Purchased Professional & Technical Services	-	16,492	16,492	16,492	-
General Supplies	15,709	(200)	15,509	15,502	7
Total Undist. Expend. - Security	170,020	15,502	185,522	185,505	17
Total Undist. Expend. - Oper. & Maint. Of Plant	318,350	(2,678)	315,672	315,607	65
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	109,696	(37,609)	72,087	72,066	21
Total Undist. Expend. - Student Transportation Serv.	109,696	(37,609)	72,087	72,066	21
UNALLOCATED BENEFITS					
Social Security Contributions	78,687	25,528	104,215	104,214	1
Other Retirement Contributions - Regular	12,147	5,546	17,693	17,693	-
Health Benefits	1,265,468	38,794	1,304,262	1,301,359	2,903
TOTAL UNALLOCATED BENEFITS	1,356,302	69,868	1,426,170	1,423,266	2,904
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,356,302	69,868	1,426,170	1,423,266	2,904
TOTAL UNDISTRIBUTED EXPENDITURES	3,098,925	211,295	3,310,220	3,306,755	3,465
TOTAL CURRENT EXPENDITURES	7,307,449	425,172	7,732,621	7,709,306	23,315
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	5,842	(3,275)	2,567	2,567	-
Special Education - Instruction:					
School-Sponsored Co-Curricular and Extra-Curricular Activity	10,000	(6,240)	3,760	3,760	-
Total Equipment	15,842	(9,515)	6,327	6,327	-
TOTAL CAPITAL OUTLAY	15,842	(9,515)	6,327	6,327	-
TOTAL SCHOOL BASED EXPENDITURES	7,323,291	415,657	7,738,948	7,715,633	23,315
Other Financing Sources:					
Operating Transfer In	7,323,291	415,657	7,738,948	7,715,633	23,315
Total Other Financing Sources	7,323,291	415,657	7,738,948	7,715,633	23,315
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, 2016

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	\$ 2,856,132	\$ (298,978)	\$ 2,557,154	\$ 2,557,095	\$ 59
Grades 9-12 - Salaries of Teachers		245,025	245,025	245,025	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	9,500	(1,500)	8,000	8,000	
Other Purchased Services (400-500 series)	5,250	(5,000)	250	136	114
General Supplies	13,657	(3,411)	10,246	10,242	4
Textbooks	12,000	(10,000)	2,000	1,286	714
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,896,539	(73,864)	2,822,675	2,821,784	891
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	72,358	28,457	100,815	100,815	
Other Salaries for Instruction	51,904		51,904	51,487	417
General Supplies	900	(500)	400	385	15
Textbooks	900	(900)	-	-	-
Total Cognitive - Mild	126,062	27,057	153,119	152,687	432
Cognitive - Moderate:					
General Supplies	2,500		2,500	2,500	
Textbooks	2,500	(2,500)	-	-	-
Total Cognitive - Moderate	5,000	(2,500)	2,500	2,500	-
Learning and/or Language Disabilities:					
Salaries of Teachers	57,032	(1,000)	56,032	56,032	
Other Salaries for Instruction	171,942	(41,049)	130,893	130,876	17
General Supplies	2,000	(300)	1,700	1,659	41
Textbooks	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities	232,974	(44,349)	188,625	188,567	58
Behavioral Disabilities:					
Other Salaries for Instruction	42,429	(11,269)	31,160	31,159	1
Total Behavioral Disabilities	42,429	(11,269)	31,160	31,159	1
Multiple Disabilities:					
Other Salaries for Instruction		38,187	38,187	38,186	1
General Supplies	6,000		6,000	6,000	
Textbooks	6,000	(5,999)	1	-	1
Total Multiple Disabilities	12,000	32,188	44,188	44,186	2
Resource Room/Resource Center:					
Salaries of Teachers	446,255	64,010	510,265	510,265	
General Supplies	5,000	(5,000)	-	-	-
Textbooks	5,000	(5,000)	-	-	-
Total Resource Room/Resource Center	456,255	54,010	510,265	510,265	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	874,720	55,137	929,857	929,364	493
Bilingual Education - Instruction					
Salaries of Teachers	103,902	3,820	107,722	107,722	
General Supplies	2,000	(922)	1,078	-	1,078
Textbooks	2,000	(2,000)	-	-	-
Total Bilingual Education - Instruction	107,902	898	108,800	107,722	1,078
Before/After School Programs - Instruction					
Salaries of Teachers	8,925	(8,925)	-	-	-
Total Before/After School Programs - Instruction	8,925	(8,925)	-	-	-
Total Before/After School Programs	8,925	(8,925)	-	-	-
Total Instruction and At-Risk Programs	3,888,086	(26,754)	3,861,332	3,858,870	2,462

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 43,121	\$ (750)	\$ 42,371	\$ 42,371	-
Total Undistributed Expend. - Attend. & Social Work	<u>43,121</u>	<u>(750)</u>	<u>42,371</u>	<u>42,371</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	95,942	510	96,452	96,452	
Supplies and Materials	250	-	250	193	\$ 57
Total Undistributed Expenditures - Health Services	<u>96,192</u>	<u>510</u>	<u>96,702</u>	<u>96,645</u>	<u>57</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	169,405	(1,650)	167,755	167,755	
Other Objects	1,200	(1,200)	-	-	-
Total Undist. Expend. - Guidance Services	<u>170,605</u>	<u>(2,850)</u>	<u>167,755</u>	<u>167,755</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	367,704	7,973	375,677	375,676	1
Total Undist. Expend. - Improvement of Inst. Serv.	<u>367,704</u>	<u>7,973</u>	<u>375,677</u>	<u>375,676</u>	<u>1</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,342	500	101,842	101,842	
Purchased Professional and Technical Services	1,870	(1,749)	121	50	71
Supplies and Materials	2,000	194	2,194	2,149	45
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>105,212</u>	<u>(1,055)</u>	<u>104,157</u>	<u>104,041</u>	<u>116</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	216,596	21,472	238,068	238,068	
Salaries of Secretarial and Clerical Assistants	99,302		99,302	98,552	750
Other Purchased Services (400-500 series)	6,500	(4,000)	2,500	2,103	397
Supplies and Materials	11,500	-	11,500	11,446	54
Total Undist. Expend. - Support Serv. - School Admin.	<u>333,898</u>	<u>17,472</u>	<u>351,370</u>	<u>350,169</u>	<u>1,201</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(4,139)	861	390	471
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>(4,139)</u>	<u>861</u>	<u>390</u>	<u>471</u>
UNALLOCATED BENEFITS					
Social Security Contributions	42,780	(4,000)	38,780	38,574	206
Other Retirement Contributions - Regular	13,859	4,485	18,344	18,344	
Health Benefits	1,304,119	(91,126)	1,212,993	1,212,992	1
TOTAL UNALLOCATED BENEFITS	<u>1,360,758</u>	<u>(90,641)</u>	<u>1,270,117</u>	<u>1,269,910</u>	<u>207</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,360,758</u>	<u>(90,641)</u>	<u>1,270,117</u>	<u>1,269,910</u>	<u>207</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,482,490</u>	<u>(73,480)</u>	<u>2,409,010</u>	<u>2,406,957</u>	<u>2,053</u>
TOTAL CURRENT EXPENDITURES	<u>6,370,576</u>	<u>(100,234)</u>	<u>6,270,342</u>	<u>6,265,827</u>	<u>4,515</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,370,576</u>	<u>(100,234)</u>	<u>6,270,342</u>	<u>6,265,827</u>	<u>4,515</u>
Other Financing Sources:					
Operating Transfer In	6,370,576	(100,234)	6,270,342	6,265,827	4,515
Total Other Financing Sources	<u>6,370,576</u>	<u>(100,234)</u>	<u>6,270,342</u>	<u>6,265,827</u>	<u>4,515</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 306 BTMF</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	\$ 2,599,119	\$ 210,128	\$ 2,809,247	\$ 2,809,246	\$ 1
Grades 9-12 - Salaries of Teachers		189,915	189,915	189,915	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	6,000	(1,260)	4,740	4,738	2
Other Purchased Services (400-500 series)	3,000	5,158	8,158	8,099	59
General Supplies	40,774	14,141	54,915	54,862	53
Textbooks	20,000	(16,749)	3,251	3,251	
Other Objects	5,000	(5,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,673,893	396,333	3,070,226	3,070,111	115
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	3,500	69,498	72,998	72,998	
Other Salaries for Instruction	-	163,522	163,522	163,522	
General Supplies	3,500	(550)	2,950	2,278	672
Total Cognitive - Mild	7,000	232,470	239,470	238,798	672
Cognitive - Moderate:					
Textbooks	1,500	(1,500)	-	-	-
Total Cognitive - Moderate	1,500	(1,500)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	131,914	(131,914)	-	-	-
Other Salaries for Instruction	312,138	(268,021)	44,117	44,116	1
Total Learning and/or Language Disabilities	444,052	(399,935)	44,117	44,116	1
Multiple Disabilities:					
Salaries of Teachers	-	69,178	69,178	69,178	-
Total Multiple Disabilities	-	69,178	69,178	69,178	-
Resource Room/Resource Center:					
Salaries of Teachers	416,749	108,317	525,066	525,066	-
Other Salaries for Instruction	-	220,503	220,503	220,502	1
General Supplies	1,500	-	1,500	1,500	-
Total Resource Room/Resource Center	418,249	328,820	747,069	747,068	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	870,801	229,033	1,099,834	1,099,160	674
Bilingual Education - Instruction					
Salaries of Teachers	69,400	(2,429)	66,971	66,971	
Textbooks	3,000	(1,700)	1,300	1,264	36
Total Bilingual Education - Instruction	72,400	(4,129)	68,271	68,235	36
Before/After School Programs - Instruction					
Salaries of Teachers	-	5,504	5,504	5,504	-
Total Before/After School Programs - Instruction	-	5,504	5,504	5,504	-
Total Before/After School Programs	-	5,504	5,504	5,504	-
Total Instruction and At-Risk Programs	3,617,094	626,741	4,243,835	4,243,010	825
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	119,091	1	119,092	119,091	1
Total Undistributed Expend. - Attend. & Social Work	119,091	1	119,092	119,091	1
Undistributed Expenditures - Health Services					
Salaries	52,166	(52,166)	-	-	-
Supplies and Materials	1,000	(53)	947	943	4
Total Undistributed Expenditures - Health Services	53,166	(52,219)	947	943	4
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	166,691	29,443	196,134	196,092	42
Salaries of Secretarial and Clerical Assistants	50,951	(44,467)	6,484	6,431	53
Supplies and Materials	1,200	(900)	300	292	8
Total Undist. Expend. - Guidance Services	218,842	(15,924)	202,918	202,815	103
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	214,702	85,992	300,694	300,694	
Other Objects	3,000	(3,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	217,702	82,992	300,694	300,694	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	\$ 2,000	\$ (96)	\$ 1,904	\$ 1,904	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>2,000</u>	<u>(96)</u>	<u>1,904</u>	<u>1,904</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	4,000	(2,500)	1,500	1,470	\$ 30
Total Undist. Expend. - Instructional Staff Training Serv.	<u>4,000</u>	<u>(2,500)</u>	<u>1,500</u>	<u>1,470</u>	<u>30</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	210,715	16,716	227,431	227,431	
Salaries of Secretarial and Clerical Assistants	101,902	1,000	102,902	102,902	
Other Purchased Services (400-500 series)	12,000	(6,665)	5,335	5,335	
Supplies and Materials	5,000	(600)	4,400	4,352	48
Total Undist. Expend. - Support Serv. - School Admin.	<u>329,617</u>	<u>10,451</u>	<u>340,068</u>	<u>340,020</u>	<u>48</u>
Undist. Expend. - Security					
Salaries	86,625	(700)	85,925	85,925	-
Total Undist. Expend. - Security	<u>86,625</u>	<u>(700)</u>	<u>85,925</u>	<u>85,925</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>86,625</u>	<u>(700)</u>	<u>85,925</u>	<u>85,925</u>	<u>-</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,500	(1,400)	7,100	7,030	70
Total Undist. Expend. - Student Transportation Serv.	<u>8,500</u>	<u>(1,400)</u>	<u>7,100</u>	<u>7,030</u>	<u>70</u>
UNALLOCATED BENEFITS					
Social Security Contributions	56,705	9,314	66,019	66,018	1
Other Retirement Contributions - Regular	1,210	18,509	19,719	19,719	-
Health Benefits	1,277,532	95,730	1,373,262	1,373,203	59
TOTAL UNALLOCATED BENEFITS	<u>1,335,447</u>	<u>123,553</u>	<u>1,459,000</u>	<u>1,458,940</u>	<u>60</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,335,447</u>	<u>123,553</u>	<u>1,459,000</u>	<u>1,458,940</u>	<u>60</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,374,990</u>	<u>144,158</u>	<u>2,519,148</u>	<u>2,518,832</u>	<u>316</u>
TOTAL CURRENT EXPENDITURES	<u>5,992,084</u>	<u>770,899</u>	<u>6,762,983</u>	<u>6,761,842</u>	<u>1,141</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,992,084</u>	<u>770,899</u>	<u>6,762,983</u>	<u>6,761,842</u>	<u>1,141</u>
Other Financing Sources:					
Operating Transfer In	5,992,084	770,899	6,762,983	6,761,842	1,141
Total Other Financing Sources	<u>5,992,084</u>	<u>770,899</u>	<u>6,762,983</u>	<u>6,761,842</u>	<u>1,141</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, 2016

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	\$ 2,941,355	\$ (290,102)	\$ 2,651,253	\$ 2,650,946	\$ 307
Grades 9-12 - Salaries of Teachers		206,800	206,800	206,800	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	6,000	(294)	5,706	2,950	2,756
General Supplies	62,039	(11,448)	50,591	46,161	4,430
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,009,394	(95,044)	2,914,350	2,906,857	7,493
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	3,500	-	3,500	3,500	-
Total Cognitive - Mild	3,500	-	3,500	3,500	-
Learning and/or Language Disabilities:					
Salaries of Teachers	59,033	66,974	126,007	126,007	
Other Salaries for Instruction	142,927	(79,994)	62,933	62,558	375
General Supplies	1,500	-	1,500	-	1,500
Total Learning and/or Language Disabilities	203,460	(13,020)	190,440	188,565	1,875
Behavioral Disabilities:					
Salaries of Teachers	110,700	(52,952)	57,748	57,593	155
Other Salaries for Instruction	-	3,621	3,621	3,462	159
General Supplies	1,500	-	1,500	1,485	15
Total Behavioral Disabilities	112,200	(49,331)	62,869	62,540	329
Multiple Disabilities:					
Salaries of Teachers	58,922	(16,203)	42,719	42,718	1
Other Salaries for Instruction	42,749	57,985	100,734	100,733	1
General Supplies	1,500	-	1,500	1,500	-
Total Multiple Disabilities	103,171	41,782	144,953	144,951	2
Resource Room/Resource Center:					
Salaries of Teachers	698,619	(81,644)	616,975	616,544	431
Other Salaries for Instruction	-	127,112	127,112	127,112	-
Total Resource Room/Resource Center	698,619	45,468	744,087	743,656	431
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,120,950	24,899	1,145,849	1,143,212	2,637
Bilingual Education - Instruction					
Salaries of Teachers	456,126	(54,509)	401,617	401,504	113
General Supplies	2,500	-	2,500	2,186	314
Total Bilingual Education - Instruction	458,626	(54,509)	404,117	403,690	427
Before/After School Programs - Instruction					
Salaries of Teachers	920	-	920	-	920
Total Before/After School Programs - Instruction	920	-	920	-	920
Total Before/After School Programs	920	-	920	-	920
Total Instruction and At-Risk Programs	4,589,890	(124,654)	4,465,236	4,453,759	11,477
Undistributed Expend. - Attend. & Social Work					
Salaries	50,951	146	51,097	51,096	1
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	51,862	-	51,862	51,862	-
Total Undistributed Expend. - Attend. & Social Work	102,813	146	102,959	102,958	1
Undistributed Expenditures - Health Services					
Salaries	96,642	-	96,642	96,642	-
Supplies and Materials	300	-	300	280	20
Total Undistributed Expenditures - Health Services	96,942	-	96,942	96,922	20
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	176,558	1	176,559	176,320	239
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Guidance Services	177,058	1	177,059	176,320	739
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	328,003	4,200	332,203	332,203	-
Salaries of Secr and Clerical Assist.	24,251	32,873	57,124	57,123	1
Instructional Coaches	99,027	500	99,527	99,527	-
Total Undist. Expend. - Improvement of Inst. Serv.	451,281	37,573	488,854	488,853	1

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 307 ACT</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	\$ 2,000	-	\$ 2,000	\$ 801	\$ 1,199
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	-	2,000	801	1,199
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	202,412	\$ 19,136	221,548	221,547	1
Salaries of Secretarial and Clerical Assistants	72,752	(24,000)	48,752	47,801	951
Supplies and Materials	25,000	(3,920)	21,080	20,862	218
Total Undist. Expend. - Support Serv. - School Admin.	300,164	(8,784)	291,380	290,210	1,170
Undist. Expend. - Custodial Services					
Salaries	62,425	-	62,425	62,425	-
Total Undist. Expend. - Custodial Services	62,425	-	62,425	62,425	-
Undist. Expend. - Security					
Salaries	101,374	-	101,374	101,374	-
Total Undist. Expend. - Security	101,374	-	101,374	101,374	-
Total Undist. Expend. - Oper. & Maint. Of Plant	163,799	-	163,799	163,799	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(5,000)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,000	(5,000)	-	-	-
UNALLOCATED BENEFITS					
Social Security Contributions	54,230	4,686	58,916	58,915	1
Other Retirement Contributions - Regular	11,669	5,683	17,352	17,352	-
Health Benefits	1,471,132	(64,372)	1,406,760	1,404,979	1,781
TOTAL UNALLOCATED BENEFITS	1,537,031	(54,003)	1,483,028	1,481,246	1,782
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,537,031	(54,003)	1,483,028	1,481,246	1,782
TOTAL UNDISTRIBUTED EXPENDITURES	2,836,088	(30,067)	2,806,021	2,801,109	4,912
TOTAL CURRENT EXPENDITURES	7,425,978	(154,721)	7,271,257	7,254,868	16,389
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	2,500	-	2,500	-	2,500
Total Equipment	2,500	-	2,500	-	2,500
TOTAL CAPITAL OUTLAY	2,500	-	2,500	-	2,500
TOTAL SCHOOL BASED EXPENDITURES	7,428,478	(154,721)	7,273,757	7,254,868	18,889
Other Financing Sources:					
Operating Transfer In	7,428,478	(154,721)	7,273,757	7,254,868	18,889
Total Other Financing Sources	7,428,478	(154,721)	7,273,757	7,254,868	18,889
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, 2016

<u>School: No. 316 New Roberto Clemente</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		\$ 4,240	\$ 4,240	\$ 4,173	\$ 67
Grades 1-5 - Salaries of Teachers		117,371	117,371	117,370	1
Grades 6-8 - Salaries of Teachers	\$ 2,206,425	6,786	2,213,211	2,213,211	
Regular Programs - Undistributed Instruction					
General Supplies	64,819	(26,133)	38,686	38,359	327
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,271,244</u>	<u>102,264</u>	<u>2,373,508</u>	<u>2,373,113</u>	<u>395</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	222,208	5,442	227,650	227,650	
Other Salaries for Instruction	31,267	51,069	82,336	82,335	1
Total Learning and/or Language Disabilities	<u>253,475</u>	<u>56,511</u>	<u>309,986</u>	<u>309,985</u>	<u>1</u>
Resource Room/Resource Center:					
Salaries of Teachers	409,089	52,891	461,980	461,980	-
General Supplies	19,260	(3,700)	15,560	15,417	143
Total Resource Room/Resource Center	<u>428,349</u>	<u>49,191</u>	<u>477,540</u>	<u>477,397</u>	<u>143</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>681,824</u>	<u>105,702</u>	<u>787,526</u>	<u>787,382</u>	<u>144</u>
Bilingual Education - Instruction					
Salaries of Teachers	586,911	(166,136)	420,775	420,677	98
General Supplies	15,000	(5,557)	9,443	8,556	887
Total Bilingual Education - Instruction	<u>601,911</u>	<u>(171,693)</u>	<u>430,218</u>	<u>429,233</u>	<u>985</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	12,000	3,117	15,117	15,117	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>12,000</u>	<u>3,117</u>	<u>15,117</u>	<u>15,117</u>	<u>-</u>
Before/After School Programs - Instruction					
Salaries of Teachers	2,500	(1,639)	861	861	-
Total Before/After School Programs - Instruction	<u>2,500</u>	<u>(1,639)</u>	<u>861</u>	<u>861</u>	<u>-</u>
Total Before/After School Programs	<u>2,500</u>	<u>(1,639)</u>	<u>861</u>	<u>861</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>3,569,479</u>	<u>37,751</u>	<u>3,607,230</u>	<u>3,605,706</u>	<u>1,524</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	-	149	149	149	-
Total Undistributed Expend. - Attend. & Social Work	<u>-</u>	<u>149</u>	<u>149</u>	<u>149</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	91,822		91,822	91,822	
Supplies and Materials	200	-	200	181	19
Total Undistributed Expenditures - Health Services	<u>92,022</u>	<u>-</u>	<u>92,022</u>	<u>92,003</u>	<u>19</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,342	51,489	152,831	152,831	
Supplies and Materials	250	-	250	233	17
Total Undist. Expend. - Guidance Services	<u>101,592</u>	<u>51,489</u>	<u>153,081</u>	<u>153,064</u>	<u>17</u>
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof- Educational Services	8,000	-	8,000	8,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,342	(101,274)	68		68
Supplies and Materials	2,000	-	2,000	1,971	29
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>103,342</u>	<u>(101,274)</u>	<u>2,068</u>	<u>1,971</u>	<u>97</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School: No. 316 New Roberto Clemente</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	\$ 291,999	\$ 29,230	\$ 321,229	\$ 321,229	
Salaries of Secretarial and Clerical Assistants	81,293	(1,279)	80,014	80,007	\$ 7
Supplies and Materials	4,000	(1,000)	3,000	2,851	149
Total Undist. Expend. - Support Serv. - School Admin.	377,292	26,951	404,243	404,087	156
Undist. Expend. - Custodial Services					
Salaries	58,275		58,275	58,275	
Salaries of Non-instructional Aides	58,254	(7,774)	50,480	50,410	70
General Supplies	750	(700)	50	-	50
Total Undist. Expend. - Custodial Services	117,279	(8,474)	108,805	108,685	120
Undist. Expend. - Security					
Salaries	52,937	(184)	52,753	52,750	3
General Supplies	1,250	-	1,250	1,151	99
Total Undist. Expend. - Security	54,187	(184)	54,003	53,901	102
Total Undist. Expend. - Oper. & Maint. Of Plant	171,466	(8,658)	162,808	162,586	222
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,946	(2,200)	3,746	3,648	98
Total Undist. Expend. - Student Transportation Serv.	5,946	(2,200)	3,746	3,648	98
UNALLOCATED BENEFITS					
Social Security Contributions	46,050	(8,003)	38,047	37,962	85
Other Retirement Contributions - Regular	29,788	(2,301)	27,487	27,486	1
Health Benefits	1,029,396	25,875	1,055,271	1,055,271	-
TOTAL UNALLOCATED BENEFITS	1,105,234	15,571	1,120,805	1,120,719	86
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,105,234	15,571	1,120,805	1,120,719	86
TOTAL UNDISTRIBUTED EXPENDITURES	1,964,894	(17,972)	1,946,922	1,946,227	695
TOTAL CURRENT EXPENDITURES	5,534,373	19,779	5,554,152	5,551,933	2,219
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	10,500	-	10,500	9,765	735
Total Equipment	10,500	-	10,500	9,765	735
TOTAL CAPITAL OUTLAY	10,500	-	10,500	9,765	735
TOTAL SCHOOL BASED EXPENDITURES	5,544,873	19,779	5,564,652	5,561,698	2,954
Other Financing Sources:					
Operating Transfer In	5,544,873	19,779	5,564,652	5,561,698	2,954
Total Other Financing Sources	5,544,873	19,779	5,564,652	5,561,698	2,954
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, 2016

	Total Brought Forward (Ex. E-1a)	Title I Part A 2015-2016	Title I SIA 2015-2016	Title III Part A 2015-2016	Title III Immigrant 2015-2016	Totals 2016
REVENUES						
Local Sources	\$ 274,755					\$ 274,755
State Sources	53,656,375					53,656,375
Federal Sources	16,734,216	\$ 15,766,737	\$ 321,716	\$ 1,053,014	\$ 343,440	34,219,123
Total Revenues	70,665,346	15,766,737	321,716	1,053,014	343,440	88,150,253
EXPENDITURES						
Instruction						
Salaries of Teachers	5,672,631	2,858,307	251,941	106,347	30,650	8,919,876
Other Salaries for Instruction	1,803,414	48,262		5,226		1,856,902
Purchased Professional and Technical Services	424,656					424,656
Other Purchased Services (400-500 series)	102,110	84,967		49,990		237,067
General Supplies	506,949	738,403		152,405	55,581	1,453,338
Textbooks	19,757					19,757
Tuition	4,402,110					4,402,110
Other Objects	53,648	7,088				60,736
Total Instruction	12,985,275	3,737,027	251,941	313,968	86,231	17,374,442
Support Services						
Salaries of Other Professional Staff	3,761,688	416,196				4,177,884
Salaries of Supervisors of Instruction	1,624,151	2,755,916			77,551	4,457,618
Salaries of Secretarial and Clerical Asst.	369,637	166,148				535,785
Other Salaries	755,878					755,878
Personal Services - Employee Benefits	3,892,713	2,415,809	69,775	10,628	46,347	6,435,272
Purchased Educational Services - Contracted Pre-K	35,205,390					35,205,390
Purchased Professional - Educational Services	5,565,469	350,877		6,357	466	5,923,169
Other Purchased Professional Services	144,447					144,447
Purchased Technical Services	20,847					20,847
Purchased Property Services	541,093					541,093
Contr. Serv.-Trans. (Field Trips)	34,186	14,690		2,596		51,472
Travel	31,702					31,702
Other Purchased Services (400-500 series)	490,452	128,791		136,086	132,845	888,174
Supplies & Materials	444,458	4,819				449,277
Indirect Costs	15,942					15,942
Other Objects	132,575	40,717				173,292
Total Support Services	53,030,628	6,293,963	69,775	155,667	257,209	59,807,242
Facilities Acquisition and Construction Services						
Instructional Equipment	64,628					64,628
Total Facilities Acquisition and Construction Services	64,628	-	-	-	-	64,628
Sub-Total Expenditures	66,080,531	10,030,990	321,716	469,635	343,440	77,246,312
OTHER FINANCING SOURCES (USES)						
Operating Transfer In	2,315,185					2,315,185
Operating Transfer Out	(6,900,000)					(6,900,000)
Contribution to School Based Budgets	-	(5,735,747)		(583,379)		(6,319,126)
Sub-Total Other Financing Sources (Uses)	(4,584,815)	(5,735,747)	-	(583,379)	-	(10,903,941)
Total Outflows	70,665,346	15,766,737	321,716	1,053,014	343,440	88,150,253
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, 2016**

	Total Brought Forward (Ex. E-1b)	Title II, Part A 2015-2016	IDEA		Adult Ed Workforce Learning	Total Carried Forward
			Basic 2015-2016	Preschool 2015-2016		
REVENUES						
Local Sources	\$ 274,755					\$ 274,755
State Sources	53,558,377				\$ 97,998	53,656,375
Federal Sources	7,632,785	\$ 2,386,308	\$ 6,502,290	\$ 212,833		16,734,216
Total Revenues	61,465,917	2,386,308	6,502,290	212,833	97,998	70,665,346
EXPENDITURES						
Instruction						
Salaries of Teachers	5,320,643		297,564		54,424	5,672,631
Other Salaries for Instruction	1,682,793		106,576		14,045	1,803,414
Purchased Professional and Technical Services	414,556		10,100			424,656
Other Purchased Services (400-500 series)	102,110					102,110
General Supplies	456,676		33,373	11,430	5,470	506,949
Textbooks	19,757					19,757
Tuition	-		4,402,110			4,402,110
Other Objects	52,874	-	-	774	-	53,648
Total Instruction	8,049,409	-	4,849,723	12,204	73,939	12,985,275
Support Services						
Salaries of Other Professional Staff	3,530,785	230,903				3,761,688
Salaries of Supervisors of Instruction	795,789	828,362				1,624,151
Salaries of Secretarial and Clerical Asst.	308,122	125	16,174	33,696	11,520	369,637
Other Salaries	574,670		173,708	5,500		755,878
Personal Services - Employee Benefits	3,369,793	389,366	99,483	21,532	12,539	3,892,713
Purchased Educational Services - Contracted Pre-K	35,205,390					35,205,390
Purchased Professional - Educational Services	3,776,259	387,695	1,267,629	133,886		5,565,469
Other Purchased Professional Services	144,447					144,447
Purchased Technical Services	772	20,075				20,847
Purchased Property Services	541,093					541,093
Contr. Serv.-Trans. (Field Trips)	15,237	16,479	1,246	1,224		34,186
Travel	26,120	4,480	1,102			31,702
Other Purchased Services (400-500 series)	98,137	392,315				490,452
Supplies & Materials	234,159	116,508	89,000	4,791		444,458
Indirect Costs	15,942					15,942
Other Objects	130,350	-	2,225	-	-	132,575
Total Support Services	48,767,065	2,386,308	1,652,567	200,629	24,059	53,030,628
Facilities Acquisition and Construction Services						
Instructional Equipment	64,628	-	-	-	-	64,628
Total Facilities Acquisition and Construction Services	64,628	-	-	-	-	64,628
Sub-Total Expenditures	56,881,102	2,386,308	6,502,290	212,833	97,998	66,080,531
OTHER FINANCING SOURCES (USES)						
Operating Transfer In	2,315,185					2,315,185
Operating Transfer Out	(6,900,000)					(6,900,000)
Sub-Total Other Financing Sources (Uses)	(4,584,815)	-	-	-	-	(4,584,815)
Total Outflows	61,465,917	2,386,308	6,502,290	212,833	97,998	70,665,346
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, 2016**

	Total Brought Forward (Ex. E-1c)	Adult Ed. NJYC 2015-2016	PCWD NJYC 2015-2016	NJ DOT YC 2015-2016	Adult Ed Basic Skills 2015-2016	NJYC 2015-2016	Total Carried Forward
REVENUES							
Local Sources	\$ 274,755						\$ 274,755
State Sources	32,926,419	\$ 149,991				\$ 481,967	53,558,377
Federal Sources	6,074,568	-	\$ 269,998	\$ 31,983	\$ 1,256,236	-	7,632,785
Total Revenues	59,275,742	149,991	269,998	31,983	1,256,236	481,967	61,465,917
EXPENDITURES							
Instruction							
Salaries of Teachers	4,410,486	100,848	107,539	13,600	442,246	245,924	5,320,643
Other Salaries for Instruction	1,666,314	16,479					1,682,793
Purchased Professional and Technical Services	414,556						414,556
Other Purchased Services (400-500 series)	98,910					3,200	102,110
General Supplies	426,172	4,197		1,354	7,791	17,162	456,676
Textbooks	19,757						19,757
Other Objects	32,117	-	-	-	-	20,757	52,874
Total Instruction	7,068,312	121,524	107,539	14,954	450,037	287,043	8,049,409
Support Services							
Salaries of Other Professional Staff	3,496,038					34,747	3,530,785
Salaries of Supervisors of Instruction	795,789						795,789
Salaries of Secretarial and Clerical Asst.	212,180	8,391	49,251		38,300		308,122
Other Salaries	471,711		6,700	15,669	21,190	59,400	574,670
Personal Services - Employee Benefits	2,962,853	20,076	91,279	1,040	216,219	78,326	3,369,793
Purchased Educational Services - Contracted Pre-K	35,205,390						35,205,390
Purchased Professional - Educational Services	3,232,676						3,776,259
Other Purchased Professional Services	144,447				530,230	13,353	144,447
Purchased Technical Services	772						772
Purchased Property Services	541,093						541,093
Contr. Serv.-Trans. (Field Trips)	13,887					1,350	15,237
Travel	25,502				260	358	26,120
Other Purchased Services (400-500 series)	95,857		1,960	320			98,137
Supplies & Materials	226,415		7,744				234,159
Indirect Costs	15,942						15,942
Other Objects	117,435	-	5,525	-	-	7,390	130,350
Total Support Services	47,537,987	28,467	162,459	17,029	806,199	194,924	48,767,065
Facilities Acquisition and Construction Services							
Instructional Equipment	64,628	-	-	-	-	-	64,628
Total Facilities Acquisition and Construction Services	64,628	-	-	-	-	-	64,628
Sub-Total Expenditures	54,690,927	149,991	269,998	31,983	1,256,236	481,967	56,881,102
OTHER FINANCING SOURCES (USES)							
Operating Transfer In	2,315,185						2,315,185
Operating Transfer Out	(6,900,000)						(6,900,000)
Sub-Total Other Financing Sources (Uses)	(4,584,815)						(4,584,815)
Total Outflows	59,275,742	149,991	269,998	31,983	1,256,236	481,967	61,465,917
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, 2016

	Total Brought Forward (Ex. E-1d)	Preschool Education Aid 2015-2016	Carl D. Perkins 2015-2016	Family Outreach 2015-2016	21st Century CCLC		Total Carried Forward
					2015-2016	2014-2015	
REVENUES							
Local Sources	\$ 274,755						\$ 274,755
State Sources	287,995	\$ 52,638,424					52,926,419
Federal Sources	5,238,844	-	\$ 174,071	\$ 146,301	\$ 421,548	\$ 93,804	6,074,568
Total Revenues	5,801,594	52,638,424	174,071	146,301	421,548	93,804	59,275,742
EXPENDITURES							
Instruction							
Salaries of Teachers	2,059,665	2,244,515		60,304	23,069	22,933	4,410,486
Other Salaries for Instruction	211,163	1,365,864			76,070	13,217	1,666,314
Purchased Professional and Technical Services	207,875		8,336		166,352	31,993	414,556
Other Purchased Services (400-500 series)	87,776	11,134					98,910
General Supplies	242,098	96,797	61,672	19,776	628	5,201	426,172
Textbooks	19,757						19,757
Other Objects	13,654	-	463	-	18,000	-	32,117
Total Instruction	2,841,988	3,718,310	70,471	80,080	284,119	73,344	7,068,312
Support Services							
Salaries of Other Professional Staff	519,635	2,847,792	4,811	23,885	84,875	15,040	3,496,038
Salaries of Supervisors of Instruction	196,028	599,761					795,789
Salaries of Secretarial and Clerical Asst.	49,373	162,807					212,180
Other Salaries	-	471,711					471,711
Personal Services - Employee Benefits	458,305	2,438,655	368	37,811	27,714		2,962,853
Purchased Educational Services - Contracted Pre-K	-	35,205,390					35,205,390
Purchased Professional - Educational Services	1,372,059	1,821,267	10,016	2,950	21,424	4,960	3,232,676
Other Purchased Professional Services	33,390	111,057					144,447
Purchased Technical Services	772						772
Purchase Property Services	-	541,093					541,093
Contr. Serv.-Trans. (Field Trips)	3,604	8,708		1,575			13,887
Travel	5,037	15,890	2,757		1,718	100	25,502
Other Purchased Services (400-500 series)	10,329	63,574	20,794		800	360	95,857
Supplies & Materials	177,697	47,594	226		898		226,415
Indirect Costs	15,942						15,942
Other Objects	117,435	-	-	-	-	-	117,435
Total Support Services	2,959,606	44,335,299	38,972	66,221	137,429	20,460	47,557,987
Facilities Acquisition and Construction Services							
Instructional Equipment	-	-	64,628	-	-	-	64,628
Total Facilities Acquisition and Construction Services	-	-	64,628	-	-	-	64,628
Sub-Total Expenditures	5,801,594	48,053,609	174,071	146,301	421,548	93,804	54,690,927
OTHER FINANCING SOURCES (USES)							
Operating Transfer In	-	2,315,185					2,315,185
Operating Transfer Out	-	(6,900,000)					(6,900,000)
Sub-Total Other Financing Sources (Uses)	-	(4,584,815)	-	-	-	-	(4,584,815)
Total Outflows	5,801,594	52,638,424	174,071	146,301	421,548	93,804	59,275,742
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, 2016**

	Total Brought Forward (Ex. E-1e)	Full Service FIE Community		Title I	Race To	Total
		2014-2015	2015-2016	High Perf Harp	The Top 2011-2015	Carried Forward
REVENUES						
Local Sources	\$ 274,755					\$ 274,755
State Sources	287,995					287,995
Federal Sources	4,495,160	\$ 22,545	\$ 489,103	\$ 49,711	\$ 182,325	5,238,844
Total Revenues	5,057,910	22,545	489,103	49,711	182,325	5,801,594
EXPENDITURES						
Instruction						
Salaries of Teachers	2,059,665					2,059,665
Other Salaries for Instruction	211,163					211,163
Purchased Professional and Technical Services	207,875					207,875
Other Purchased Services (400-500 series)	87,381			395		87,776
General Supplies	197,275			44,823		242,098
Textbooks	15,264			4,493		19,757
Other Objects	13,654	-	-	-	-	13,654
Total Instruction	2,792,277	-	-	49,711	-	2,841,988
Support Services						
Salaries of Other Professional Staff	519,635					519,635
Salaries of Supervisors of Instruction	196,028					196,028
Salaries of Secretarial and Clerical Asst.	49,373					49,373
Personal Services - Employee Benefits	458,305					458,305
Purchased Professional - Educational Services	719,082		470,652		182,325	1,372,059
Other Purchased Professional Services	33,390					33,390
Purchased Technical Services	772					772
Contr. Serv.-Trans. (Field Trips)	3,604					3,604
Travel	2,528		2,509			5,037
Other Purchased Services (400-500 series)	10,329					10,329
Supplies & Materials	155,152	22,545				177,697
Indirect Costs	-		15,942			15,942
Other Objects	117,435	-	-	-	-	117,435
Total Support Services	2,265,633	22,545	489,103	-	182,325	2,959,606
Sub-Total Expenditures	5,057,910	22,545	489,103	49,711	182,325	5,801,594
Total Outflows	5,057,910	22,545	489,103	49,711	182,325	5,801,594
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, 2016

	Total Brought Forward (Ex. E-1f)	PAGT Learning Garden	Intl HS Bar Found Grant	Total Carried Forward
REVENUES				
Local Sources	\$ 272,567	\$ 1,188	\$ 1,000	\$ 274,755
State Sources	287,995			287,995
Federal Sources	4,495,160	-	-	4,495,160
Total Revenues	5,055,722	1,188	1,000	5,057,910
EXPENDITURES				
Instruction				
Salaries of Teachers	2,059,665			2,059,665
Other Salaries for Instruction	211,163			211,163
Purchased Professional and Technical Services	207,875			207,875
Other Purchased Services (400-500 series)	87,381			87,381
General Supplies	196,087	1,188		197,275
Textbooks	14,264		1,000	15,264
Other Objects	13,654	-	-	13,654
Total Instruction	2,790,089	1,188	1,000	2,792,277
Support Services				
Salaries of Other Professional Staff	519,635			519,635
Salaries of Supervisors of Instruction	196,028			196,028
Salaries of Secretarial and Clerical Asst.	49,373			49,373
Personal Services - Employee Benefits	458,305			458,305
Purchased Professional - Educational Services	719,082			719,082
Other Purchased Professional Services	33,390			33,390
Purchased Technical Services	772			772
Contr. Serv.-Trans. (Field Trips)	3,604			3,604
Travel	2,528			2,528
Other Purchased Services (400-500 series)	10,329			10,329
Supplies & Materials	155,152			155,152
Other Objects	117,435	-	-	117,435
Total Support Services	2,265,633	-	-	2,265,633
Sub-Total Expenditures	5,055,722	1,188	1,000	5,057,910
Total Outflows	5,055,722	1,188	1,000	5,057,910
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, 2016**

	Total Brought Forward (Ex. E-1g)	School #17 Nickelodeon Grant	Montgomery Bucks Donation	Total Carried Forward
REVENUES				
Local Sources	\$ 265,086	\$ 6,920	\$ 561	\$ 272,567
State Sources	287,995			287,995
Federal Sources	4,495,160	-	-	4,495,160
Total Revenues	5,048,241	6,920	561	5,055,722
EXPENDITURES				
Instruction				
Salaries of Teachers	2,059,665			2,059,665
Other Salaries for Instruction	211,163			211,163
Purchased Professional and Technical Services	207,875			207,875
Other Purchased Services (400-500 series)	87,381			87,381
General Supplies	196,087			196,087
Textbooks	14,264			14,264
Other Objects	13,654	-	-	13,654
Total Instruction	2,790,089	-	-	2,790,089
Support Services				
Salaries of Other Professional Staff	519,635			519,635
Salaries of Supervisors of Instruction	196,028			196,028
Salaries of Secretarial and Clerical Asst.	49,373			49,373
Personal Services - Employee Benefits	458,305			458,305
Purchased Professional - Educational Services	719,082			719,082
Other Purchased Professional Services	33,390			33,390
Purchased Technical Services	772			772
Contr. Serv.-Trans. (Field Trips)	3,604			3,604
Travel	2,528			2,528
Other Purchased Services (400-500 series)	10,329			10,329
Supplies & Materials	147,671	6,920	561	155,152
Other Objects	117,435	-	-	117,435
Total Support Services	2,258,152	6,920	561	2,265,633
Sub-Total Expenditures	5,048,241	6,920	561	5,055,722
Total Outflows	5,048,241	6,920	561	5,055,722
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, 2016**

	Total Brought Forward (Ex. E-1h)	Rebel Tobacco Grant Various Sch.	Nonpublic Nursing	Nonpublic Technology	Nonpublic Textbooks	Nonpublic Security	Total Carried Forward
REVENUES							
Local Sources	\$ 263,586	\$ 1,500					\$ 265,086
State Sources	227,848		\$ 33,390	\$ 8,618	\$ 14,264	\$ 3,875	287,995
Federal Sources	4,495,160						4,495,160
Total Revenues	4,986,594	1,500	33,390	8,618	14,264	3,875	5,048,241
EXPENDITURES							
Instruction							
Salaries of Teachers	2,058,165	1,500					2,059,665
Other Salaries for Instruction	211,163						211,163
Purchased Professional and Technical Services	207,875						207,875
Other Purchased Services (400-500 series)	87,381						87,381
General Supplies	184,075			8,137		3,875	196,087
Textbooks	-				14,264		14,264
Other Objects	13,654						13,654
Total Instruction	2,762,313	1,500		8,137	14,264	3,875	2,790,089
Support Services							
Salaries of Other Professional Staff	519,635						519,635
Salaries of Supervisors of Instruction	196,028						196,028
Salaries of Secretarial and Clerical Asst.	49,373						49,373
Personal Services - Employee Benefits	458,305						458,305
Purchased Professional - Educational Services	719,082						719,082
Other Purchased Professional Services	-		33,390				33,390
Purchased Technical Services	772						772
Contr. Serv.-Trans. (Field Trips)	3,604						3,604
Travel	2,528						2,528
Other Purchased Services (400-500 series)	10,329						10,329
Supplies & Materials	147,671						147,671
Other Objects	116,954			481			117,435
Total Support Services	2,224,281		33,390	481			2,258,152
Sub-Total Expenditures	4,986,594	1,500	33,390	8,618	14,264	3,875	5,048,241
Total Outflows	4,986,594	1,500	33,390	8,618	14,264	3,875	5,048,241
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, 2016**

	Total Brought Forward (Ex. E-1)	SIG				N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
		School#6		School#NRC		Compensatory Education	English as a Second Language	Transportation	
		2015-2016	2014-2015	2015-2016	2014-2015				
REVENUES									
Local Sources	\$ 263,586								\$ 263,586
State Sources	40,387					\$ 125,354	\$ 31,122	\$ 30,985	227,848
Federal Sources	409,809	\$ 1,629,918	\$ 445,973	\$ 1,589,637	\$ 419,823	-	-	-	4,495,160
Total Revenues	713,782	1,629,918	445,973	1,589,637	419,823	125,354	31,122	30,985	4,986,594
EXPENDITURES									
Instruction									
Salaries of Teachers	2,000	664,418	296,148	762,763	332,836				2,058,165
Other Salaries for Instruction	-	97,988	56,800	40,453	15,922				211,163
Purchased Professional and Technical Services	4,500	62,539				112,613	28,223		207,875
Other Purchased Services (400-500 series)	19,892	17,679		18,825				30,985	87,381
General Supplies	21,713	95,672	9,247	44,065	13,378				184,075
Other Objects	-	6,027	2,395	5,232	-				13,654
Total Instruction	48,105	944,323	364,590	871,338	362,136	112,613	28,223	30,985	2,762,313
Support Services									
Salaries of Other Professional Staff	54,622	246,037	26,342	166,710	25,924				519,635
Salaries of Supervisors of Instruction	-	92,214	19,035	81,899	2,880				196,028
Salaries of Secretarial and Clerical Asst.	17,500	16,361		15,512					49,373
Personal Services - Employee Benefits	8,262	204,315	30,472	186,373	28,883				458,305
Purchased Professional - Educational Services	405,334	80,051		233,697					719,082
Purchased Technical Services	772								772
Contr. Serv.-Trans. (Field Trips)	-	1,815	1,789						3,604
Travel	1,678		850						2,528
Other Purchased Services (400-500 series)	2,239	5,195	2,895						10,329
Supplies & Materials	125,565	13,810		8,296					147,671
Other Objects	49,705	25,797	-	25,812	-	12,741	2,899	-	116,954
Total Support Services	665,677	685,595	81,383	718,299	57,687	12,741	2,899	-	2,224,281
Sub-Total Expenditures	713,782	1,629,918	445,973	1,589,637	419,823	125,354	31,122	30,985	4,986,594
Total Outflows	713,782	1,629,918	445,973	1,589,637	419,823	125,354	31,122	30,985	4,986,594
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, 2016**

	Total Brought Forward (Ex. E-1j)	N.J. Nonpublic Handicapped Services Ch. 193			Turnaround School Leaders 2015-2016	Nat'l History Day Honarium	Total Carried Forward
		Examination & Classification	Corrective Speech	Supplemental Instruction			
REVENUES							
Local Sources	\$ 262,986					\$ 600	\$ 263,586
State Sources	-	\$ 21,641	\$ 5,602	\$ 13,144			40,387
Federal Sources	-	-	-	-	\$ 409,809	-	409,809
Total Revenues	262,986	21,641	5,602	13,144	409,809	600	713,782
EXPENDITURES							
Instruction							
Salaries of Teachers	2,000						2,000
Purchased Professional and Technical Services	4,500						4,500
Other Purchased Services (400-500 series)	19,892						19,892
General Supplies	21,713	-	-	-	-	-	21,713
Total Instruction	48,105	-	-	-	-	-	48,105
Support Services							
Salaries of Other Professional Staff	-				54,622		54,622
Salaries of Secretarial and Clerical Asst.	-				17,500		17,500
Personal Services - Employee Benefits	-				8,262		8,262
Purchased Professional - Educational Services	64,947	21,641	5,602	13,144	300,000		405,334
Purchased Technical Services	772						772
Travel	-				1,678		1,678
Other Purchased Services (400-500 series)	2,239						2,239
Supplies & Materials	97,218				27,747	600	125,565
Other Objects	49,705	-	-	-	-	-	49,705
Total Support Services	214,881	21,641	5,602	13,144	409,809	600	665,677
Sub-Total Expenditures	262,986	21,641	5,602	13,144	409,809	600	713,782
Total Outflows	262,986	21,641	5,602	13,144	409,809	600	713,782
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, 2016**

	Total Brought Forward (Ex. E-1k)	Taub Foundation	TD Bank North EWK	Lowe's Grant JFK	American Concil on Educ JFK	Rutger's Honararium #15	Total Carried Forward
REVENUES							
Local Sources	\$ 185,734	\$ 72,574	\$ 404	\$ 2,600	\$ 900	\$ 774	\$ 262,986
Total Revenues	185,734	72,574	404	2,600	900	774	262,986
EXPENDITURES							
Instruction							
Salaries of Teachers	2,000						2,000
Purchased Professional and Technical Services	4,500						4,500
Other Purchased Services (400-500 series)	19,892						19,892
General Supplies	21,713						21,713
Total Instruction	48,105	-	-	-	-	-	48,105
Support Services							
Purchased Professional - Educational Services	64,947						64,947
Purchased Technical Services	772						772
Other Purchased Services (400-500 series)	2,239						2,239
Supplies & Materials	69,671	23,769	404	2,600		774	97,218
Other Objects	-	48,805			900	-	49,705
Total Support Services	137,629	72,574	404	2,600	900	774	214,881
Sub-Total Expenditures	185,734	72,574	404	2,600	900	774	262,986
Total Outflows	185,734	72,574	404	2,600	900	774	262,986
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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>Vending Machine Commission</u>	<u>Lions Club Donation #04</u>	<u>International HS Drug Awareness</u>	<u>Total Carried Forward</u>
REVENUES					
Local Sources	\$ 175,283	\$ 7,397	\$ 2,054	\$ 1,000	\$ 185,734
Total Revenues	<u>175,283</u>	<u>7,397</u>	<u>2,054</u>	<u>1,000</u>	<u>185,734</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	2,000				2,000
Purchased Professional and Technical Services	3,500			1,000	4,500
Other Purchased Services (400-500 series)	19,892				19,892
General Supplies	19,659	-	2,054	-	21,713
Total Instruction	<u>45,051</u>	<u>-</u>	<u>2,054</u>	<u>1,000</u>	<u>48,105</u>
Support Services					
Purchased Professional - Educational Services	64,947				64,947
Purchased Technical Services	772				772
Other Purchased Services (400-500 series)	2,239				2,239
Supplies & Materials	62,274	7,397	-	-	69,671
Total Support Services	<u>130,232</u>	<u>7,397</u>	<u>-</u>	<u>-</u>	<u>137,629</u>
Sub-Total Expenditures	<u>175,283</u>	<u>7,397</u>	<u>2,054</u>	<u>1,000</u>	<u>185,734</u>
Total Outflows	<u>175,283</u>	<u>7,397</u>	<u>2,054</u>	<u>1,000</u>	<u>185,734</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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>School #1 Rutgers Honorarium</u>	<u>Delta Dental School #15</u>	<u>MSG Varsity Var. Sch</u>	<u>Total Carried Forward</u>
REVENUES					
Local Sources	\$ 165,035	\$ 2,212	\$ 151	\$ 7,885	\$ 175,283
Total Revenues	<u>165,035</u>	<u>2,212</u>	<u>151</u>	<u>7,885</u>	<u>175,283</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	-			2,000	2,000
Purchased Professional and Technical Services	3,500				3,500
Other Purchased Services (400-500 series)	19,892				19,892
General Supplies	15,331	2,212	151	1,965	19,659
Total Instruction	<u>38,723</u>	<u>2,212</u>	<u>151</u>	<u>3,965</u>	<u>45,051</u>
Support Services					
Purchased Professional - Educational Services	64,947				64,947
Purchased Technical Services	772				772
Other Purchased Services (400-500 series)	2,239				2,239
Supplies & Materials	58,354	-	-	3,920	62,274
Total Support Services	<u>126,312</u>	<u>-</u>	<u>-</u>	<u>3,920</u>	<u>130,232</u>
Sub-Total Expenditures	<u>165,035</u>	<u>2,212</u>	<u>151</u>	<u>7,885</u>	<u>175,283</u>
Total Outflows	<u>165,035</u>	<u>2,212</u>	<u>151</u>	<u>7,885</u>	<u>175,283</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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>Agricultural Garden Sch # 3</u>	<u>Lowes Grant</u>	<u>Tropicana Sch. Rescru NRC</u>	<u>Total Carried Forward</u>
REVENUES					
Local Sources	\$ 114,236	\$ 941	\$ 39,858	\$ 10,000	\$ 165,035
Total Revenues	<u>114,236</u>	<u>941</u>	<u>39,858</u>	<u>10,000</u>	<u>165,035</u>
EXPENDITURES					
Instruction					
Purchased Professional and Technical Services	3,500				3,500
Other Purchased Services (400-500 series)	19,892				19,892
General Supplies	15,331	-	-	-	15,331
Total Instruction	<u>38,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,723</u>
Support Services					
Purchased Professional - Educational Services	25,089		39,858		64,947
Purchased Technical Services	772				772
Other Purchased Services (400-500 series)	2,239				2,239
Supplies & Materials	47,413	941	-	10,000	58,354
Total Support Services	<u>75,513</u>	<u>941</u>	<u>39,858</u>	<u>10,000</u>	<u>126,312</u>
Sub-Total Expenditures	<u>114,236</u>	<u>941</u>	<u>39,858</u>	<u>10,000</u>	<u>165,035</u>
Total Outflows	<u>114,236</u>	<u>941</u>	<u>39,858</u>	<u>10,000</u>	<u>165,035</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, 2016

	Total Brought Forward (Ex. E-1k)	Big Lots STEM JFK	Lowe's the Den School #3	AFG Great American Insurance Group	Total Carried Forward
REVENUES					
Local Sources	\$ 112,787	\$ 519	\$ 158	\$ 772	\$ 114,236
Total Revenues	<u>112,787</u>	<u>519</u>	<u>158</u>	<u>772</u>	<u>114,236</u>
EXPENDITURES					
Instruction					
Purchased Professional and Technical Services	3,500				3,500
Other Purchased Services (400-500 series)	19,892				19,892
General Supplies	15,331	-	-	-	15,331
Total Instruction	<u>38,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,723</u>
Support Services					
Purchased Professional - Educational Services	25,089				25,089
Purchased Technical Services	-			772	772
Other Purchased Services (400-500 series)	2,239				2,239
Supplies & Materials	46,736	519	158	-	47,413
Total Support Services	<u>74,064</u>	<u>519</u>	<u>158</u>	<u>772</u>	<u>75,513</u>
Sub-Total Expenditures	<u>112,787</u>	<u>519</u>	<u>158</u>	<u>772</u>	<u>114,236</u>
Total Outflows	<u>112,787</u>	<u>519</u>	<u>158</u>	<u>772</u>	<u>114,236</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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>Joseph Arlene Fund Eastside HS</u>	<u>Elmer's Teacher Tool Kit Panther</u>	<u>Total Carried Forward</u>
REVENUES				
Local Sources	\$ 97,689	\$ 14,798	\$ 300	\$ 112,787
Total Revenues	<u>97,689</u>	<u>14,798</u>	<u>300</u>	<u>112,787</u>
EXPENDITURES				
Instruction				
Purchased Professional and Technical Services	3,500			3,500
Other Purchased Services (400-500 series)	9,463	10,429		19,892
General Supplies	10,962	4,369	-	15,331
Total Instruction	<u>23,925</u>	<u>14,798</u>	<u>-</u>	<u>38,723</u>
Support Services				
Purchased Professional - Educational Services	25,089			25,089
Other Purchased Services (400-500 series)	2,239			2,239
Supplies & Materials	46,436	-	300	46,736
Total Support Services	<u>73,764</u>	<u>-</u>	<u>300</u>	<u>74,064</u>
Sub-Total Expenditures	<u>97,689</u>	<u>14,798</u>	<u>300</u>	<u>112,787</u>
Total Outflows	<u>97,689</u>	<u>14,798</u>	<u>300</u>	<u>112,787</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>NY Knicks EHS Gym Restor.</u>	<u>Library Technology RC</u>	<u>Cablevision LightPath LTS</u>	<u>Target Fieldtrip School # 27</u>	<u>Total Carried Forward</u>
REVENUES						
Local Sources	\$ 77,348	\$ 9,463	\$ 462	\$ 10,000	\$ 416	\$ 97,689
Total Revenues	<u>77,348</u>	<u>9,463</u>	<u>462</u>	<u>10,000</u>	<u>416</u>	<u>97,689</u>
EXPENDITURES						
Instruction						
Purchased Professional and Technical Services	3,500					3,500
Other Purchased Services (400-500 series)	-	9,463				9,463
General Supplies	500	-	462	10,000	-	10,962
Total Instruction	<u>4,000</u>	<u>9,463</u>	<u>462</u>	<u>10,000</u>	<u>-</u>	<u>23,925</u>
Support Services						
Purchased Professional - Educational Services	25,089					25,089
Other Purchased Services (400-500 series)	1,823				416	2,239
Supplies & Materials	46,436	-	-	-	-	46,436
Total Support Services	<u>73,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>416</u>	<u>73,764</u>
Sub-Total Expenditures	<u>77,348</u>	<u>9,463</u>	<u>462</u>	<u>10,000</u>	<u>416</u>	<u>97,689</u>
Total Outflows	<u>77,348</u>	<u>9,463</u>	<u>462</u>	<u>10,000</u>	<u>416</u>	<u>97,689</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>Fieldtrip Grant Comm. Found &G Dodge</u>	<u>Nailomi Scholarship JFK</u>	<u>Lowes Toolbox Education # 15</u>	<u>Total Carried Forward</u>
REVENUES					
Local Sources	\$ 45,997	\$ 1,620	\$ 25,085	\$ 4,646	\$ 77,348
Total Revenues	<u>45,997</u>	<u>1,620</u>	<u>25,085</u>	<u>4,646</u>	<u>77,348</u>
EXPENDITURES					
Instruction					
Purchased Professional and Technical Services	-		3,500		3,500
General Supplies	500	-	-	-	500
Total Instruction	<u>500</u>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>4,000</u>
Support Services					
Purchased Professional - Educational Services	25,089				25,089
Other Purchased Services (400-500 series)	203	1,620			1,823
Supplies & Materials	20,205	-	21,585	4,646	46,436
Total Support Services	<u>45,497</u>	<u>1,620</u>	<u>21,585</u>	<u>4,646</u>	<u>73,348</u>
Sub-Total Expenditures	<u>45,997</u>	<u>1,620</u>	<u>25,085</u>	<u>4,646</u>	<u>77,348</u>
Total Outflows	<u>45,997</u>	<u>1,620</u>	<u>25,085</u>	<u>4,646</u>	<u>77,348</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, 2016**

	<u>Total Brought Forward (Ex. E-1k)</u>	<u>Delta Dental Grant</u>	<u>Alexander Hamilton Acad. Faces</u>	<u>Rutgers Honorary Various Sch.</u>	<u>Total Carried Forward</u>
REVENUES					
Local Sources	\$ 895	\$ 43,570	\$ 1,032	\$ 500	\$ 45,997
Total Revenues	<u>895</u>	<u>43,570</u>	<u>1,032</u>	<u>500</u>	<u>45,997</u>
EXPENDITURES					
Instruction					
General Supplies	-	-	-	500	500
Total Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Support Services					
Purchased Professional - Educational Services	-	25,089			25,089
Other Purchased Services (400-500 series)	-	203			203
Supplies & Materials	895	18,278	1,032	-	20,205
Total Support Services	<u>895</u>	<u>43,570</u>	<u>1,032</u>	<u>-</u>	<u>45,497</u>
Sub-Total Expenditures	<u>895</u>	<u>43,570</u>	<u>1,032</u>	<u>500</u>	<u>45,997</u>
Total Outflows	<u>895</u>	<u>43,570</u>	<u>1,032</u>	<u>500</u>	<u>45,997</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, 2016**

	<u>Ezra Jack Keat Found School #26</u>	<u>Reading is Fundamental</u>	<u>Total Carried Forward</u>
REVENUES			
Local Sources	\$ 305	\$ 590	\$ 895
Total Revenues	<u>305</u>	<u>590</u>	<u>895</u>
EXPENDITURES			
Support Services			
Supplies & Materials	305	590	895
Total Support Services	<u>305</u>	<u>590</u>	<u>895</u>
Sub-Total Expenditures	<u>305</u>	<u>590</u>	<u>895</u>
Total Outflows	<u>305</u>	<u>590</u>	<u>895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2016**

	<u>Modified Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 2,889,540	\$ 2,244,515	\$ 645,025
Other Salaries for Instruction	1,865,616	1,365,864	499,752
Purchased Professional & Educational Services	1,000	-	1,000
Other Purchased Services (400-500 series)	11,700	11,134	566
General Supplies	<u>601,000</u>	<u>96,797</u>	<u>504,203</u>
Total Instruction	<u>5,368,856</u>	<u>3,718,310</u>	<u>1,650,546</u>
Support services:			
Salaries of Program Directors	376,189	294,438	81,751
Salaries of Supervisors of Instruction	306,069	305,323	746
Salaries of Other Professional Staff	3,017,761	2,847,792	169,969
Salaries of Secr. And Clerical Assistants	190,607	162,807	27,800
Other Salaries	531,949	471,711	60,238
Personal Services - Employee Benefits	2,629,575	2,438,655	190,920
Purchased Educational Services - Contracted Pre-K	38,813,148	35,205,390	3,607,758
Purchased Professional - Educational Services	2,150,721	1,821,267	329,454
Other Purchased Professional Services	145,000	111,057	33,943
Rentals	1,300,000	541,093	758,907
Other Salaries-Travel Stipends	16,785	15,018	1,768
Contr. Serv.-Trans. (Field Trips)	46,800	8,708	38,092
Travel	29,610	872	28,738
Other Purchased Services (400-500 series)	68,000	63,574	4,426
Supplies & Materials	108,400	47,594	60,806
Other Objects	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Support Services	<u>49,733,114</u>	<u>44,335,299</u>	<u>5,397,815</u>
Transfer to General Fund	<u>6,900,000</u>	<u>6,900,000</u>	<u>-</u>
Total Expenditures	<u>\$ 62,001,970</u>	<u>\$ 54,953,609</u>	<u>\$ 7,048,361</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2015-2016 Pre K Aid Allocation	\$ 48,637,880
Add: Actual PEA Carryover June 30, 2015	17,947,535
Add: Budget Transfer from Gen Fund 2015-2016	<u>2,315,185</u>
Total Funds Available for 2015-2016 Budget	68,900,600
Less: 2015-2016 Budgeted PEA (Including prior year budgeted carryover)	<u>(62,001,970)</u>
Available & Unbudgeted Funds as of June 30, 2016	6,898,630
Add: June 30, 2016 Unexpended PreK Aid	<u>7,048,361</u>
2015-2016 Actual Carryover - Preschool Aid	<u>\$ 13,946,991</u>
2015-2016 PEA Carryover Budgeted in 2016-17	<u>\$ 3,062,788</u>

CAPITAL PROJECTS FUND

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Balance, June 30, 2016</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Schools Development Authority (On Behalf)	\$ 438,446,883	\$ 402,562,150	\$ 35,884,733		
Schools Development Authority (Direct)					
JFK Water Infiltration	15,000				\$ 15,000
School #19 Retaining Walls	34,327	22,926	6,268		5,133
School #21 Courtyard Stormdrain	418,945	414,882			4,063
MLK Exterior Doors	120,530	115,088			5,442
School #9 Roofing	51,200	51,090			110
EHS Water Infiltration	15,000				15,000
NRC HVAC Control System	15,000				15,000
PS #5 Building Envelope	12,000	12,000			
JFK HS Elevator Replacement	122,577	116,740			5,837
Improvements to Baurle Field	<u>1,200,000</u>	<u>1,023,434</u>	<u>2,135</u>	<u>-</u>	<u>174,431</u>
	<u>\$ 440,451,462</u>	<u>\$ 404,318,310</u>	<u>\$ 35,893,136</u>	<u>\$ -</u>	<u>\$ 240,016</u>
<u>Reconciliation to GAAP Basis</u>					
Project Balance, June 30, 2016					\$ 240,016
Less: Deferred Revenue:					
Unearned SDA Grant			\$ (65,585)		
Unearned City Contribution			<u>(174,431)</u>		
					<u>(240,016)</u>
Fund Balance, June 30, 2016 - 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, 2016**

Revenues and Other Financing Sources

State Sources

On-Behalf SDA Grant	\$ 35,884,733
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Total Revenues	<u>35,884,733</u>
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Expenditures and Other Financing Uses

Expenditures:

Capital Outlay

Direct District Expenditures	
Purchased Professional Services	8,403
On Behalf SDA Construction Services	<u>35,884,733</u>

Total Expenditures and Other Financing Uses	<u>35,893,136</u>
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Excess (Deficiency) of Revenue Over (Under) Expenditures and Other Financing Uses	(8,403)
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Fund Balance, July 1, 2015	<u>248,419</u>
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Fund Balance, June 30, 2016	<u>\$ 240,016</u>
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Reconciliation to GAAP Basis

Fund Balance, June 30, 2016 - Budgetary Basis	\$ 240,016
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Less: Unearned Revenue	<u>(240,016)</u>
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Fund Balance, June 30, 2016 - GAAP Basis	<u>\$ -</u>
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**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, 2016**

	<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, 2016**

	<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	\$ 34,327	-	\$ 34,327	\$ 34,327
Total Revenues and Other Financing Sources	<u>34,327</u>	<u>-</u>	<u>34,327</u>	<u>34,327</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	<u>22,926</u>	\$ 6,268	<u>29,194</u>	<u>34,327</u>
Total Expenditures and Other Financing Uses	<u>22,926</u>	<u>6,268</u>	<u>29,194</u>	<u>34,327</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 11,401</u>	<u>\$ (6,268)</u>	<u>\$ 5,133</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	\$ 19,327
Revised Authorized Cost	\$ 34,327
Percentage Increase Over Original Authorized Cost	228.85%
Percentage Completion	85.05%
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, 2016**

	<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	10,937		10,937	15,000
Construction Services	<u>403,945</u>	<u>-</u>	<u>403,945</u>	<u>403,945</u>
Total Expenditures and Other Financing Uses	<u>414,882</u>	<u>-</u>	<u>414,882</u>	<u>418,945</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 4,063</u>	<u>\$ -</u>	<u>\$ 4,063</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
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, 2016**

	<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	 <u>120,530</u>	 <u>-</u>	 <u>120,530</u>	 <u>120,530</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	12,488		12,488	15,000
Construction Services	<u>102,600</u>	<u>-</u>	<u>102,600</u>	<u>105,530</u>
 Total Expenditures and Other Financing Uses	 <u>115,088</u>	 <u>-</u>	 <u>115,088</u>	 <u>120,530</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	 <u>\$ 5,442</u>	 <u>\$ -</u>	 <u>\$ 5,442</u>	 <u>-</u>

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	95.48%
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, 2016**

	<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	\$ 51,200	\$ -	\$ 51,200	\$ 51,200
 Total Revenues and Other Financing Sources	<u>51,200</u>	<u>-</u>	<u>51,200</u>	<u>51,200</u>
 Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	51,090	-	51,090	51,200
 Total Expenditures and Other Financing Uses	<u>51,090</u>	<u>-</u>	<u>51,090</u>	<u>51,200</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
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	\$ 51,200
Revised Authorized Cost	\$ 66,200
 Percentage Increase Over Original Authorized Cost	
	441.33%
Percentage Completion	
	99.79%
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, 2016**

	<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, 2016**

	<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	 15,000	 -	 15,000	 15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
 Total Expenditures and Other Financing Uses	 -	 -	 -	 15,000
 Excess (Deficit) of Revenue Over (Under) Expenditures	 15,000	 \$ -	 \$ 15,000	 -

Additional Project Information:

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/11/2011
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
PS #5 BUILDING ENVELOPE
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<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	\$ 12,000	\$ -	\$ 12,000	\$ 12,000
 Total Revenues and Other Financing Sources	 12,000	 -	 12,000	 12,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	12,000		12,000	12,000
Construction Services	-	-	-	-
 Total Expenditures and Other Financing Uses	 12,000	 -	 12,000	 12,000
 Excess (Deficit) of Revenue Over (Under) Expenditures	 \$ -	 \$ -	 \$ -	 -

Additional Project Information:

SDA Project Number	4010-09-08-0HAL
SDA Grant Number	GB-0197
Grant Date	8/31/2010
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 12,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 12,000
 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
JOHN F. KENNEDY HIGH SCHOOL ELEVATOR REPLACEMENT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<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	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>107,577</u>
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	8/31/2010
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	95.24%
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, 2016**

	<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	84,274	\$ 2,135	86,409	100,000
Construction Services	<u>939,160</u>	<u>-</u>	<u>939,160</u>	<u>1,100,000</u>
 Total Expenditures and Other Financing Uses	 <u>1,023,434</u>	 <u>2,135</u>	 <u>1,025,569</u>	 <u>1,200,000</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	 <u>\$ 176,566</u>	 <u>\$ (2,135)</u>	 <u>\$ 174,431</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	85.46%			
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, 2016**

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, 2016**

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, 2016**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

**PATERSON PUBLIC SCHOOLS
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES
JUNE 30, 2016**

	<u>Agency</u>		<u>Total</u>
	<u>Student Activity</u>	<u>Payroll</u>	
ASSETS			
Cash	\$ 323,401	\$ 4,375,118	\$ 4,698,519
Total Assets	<u>\$ 323,401</u>	<u>\$ 4,375,118</u>	<u>\$ 4,698,519</u>
LIABILITIES			
Payroll Deductions and Withholdings		\$ 3,760,510	\$ 3,760,510
Accrued Salaries and Wages		29,453	29,453
Summer Payment Plan Deposits		545,850	545,850
Due to Student Groups	\$ 323,401		323,401
Due to Other Funds	<u>-</u>	<u>39,305</u>	<u>39,305</u>
Total Liabilities	<u>\$ 323,401</u>	<u>\$ 4,375,118</u>	<u>\$ 4,698,519</u>

**PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

<u>High School</u>	Balance, July 1, 2015	Cash Receipts	Cash Disbursements	Balance, June 30, 2016
Don Bosco Tech Academy	\$ 2,304	\$ 40,549	\$ 40,793	2,060
Eastside High School	88,404	255,320	248,092	95,632
Garrett Morgan	260	3,880	2,738	1,402
HARP Academy	8,102	25,703	24,092	9,713
International High School	375	14,866	15,110	131
John F. Kennedy	37,502	197,584	181,466	53,620
Panther Academy	7,120	9,580	10,636	6,064
Rosa Parks	36,640	48,453	57,609	27,484
Silk City	3,990	5,270	6,729	2,531
Stars Academy	1,401	13,330	12,872	1,859
Y.E.S. Academy	4	2,029	1,921	112
Total High School	<u>186,102</u>	<u>616,564</u>	<u>602,058</u>	<u>200,608</u>
<u>Adult School</u>				
Paterson Adult School	-	6,322	4,159	2,163
<u>Elementary Schools</u>				
School #1	384	1,025	1,409	-
School #2	1,551	6,650	6,096	2,105
School #3	610	2,449	2,219	840
School #4 Napier Academy	807	11,999	11,674	1,132
School #5	2,911	7,685	8,232	2,364
School #6 Academy of Performing Arts	1,314	3,360	3,661	1,013
School #7	1,727	24,280	23,303	2,704
School #8	877	3,494	3,738	633
School #9	6,343	54,328	59,244	1,427
School #11	455	9,523	9,156	822
School #12		12,138	7,226	4,912
School #13	(3)			(3)
School #14	1,034	600	1,567	67
School #15	1,950	27,564	14,418	15,096
School #18	90	31,302	23,687	7,705
School #20	3,818	2,770	6,768	(180)
School #21	6,644	11,319	13,416	4,547
School #24	2,361	28,679	22,501	8,539
School #25	792		216	576
School #26	3,960	26,085	23,844	6,201
School #28	10,755	22,758	24,075	9,438
Alexander Hamilton Academy	751	4,679	4,201	1,229
Edward W. Kilpatrick	3,231	4,272	3,133	4,370
Martin Luther King	2,171	1,900	1,942	2,129
Roberto Clemente	2,966	4,650	5,279	2,337
New Roberto Clemente	13,504	36,536	41,477	8,563
Total Elementary Schools	<u>71,003</u>	<u>340,045</u>	<u>322,482</u>	<u>88,566</u>
<u>Athletic Accounts</u>				
Eastside High School	28,952	68,832	65,935	31,849
John F. Kennedy High School	157	92,865	92,807	215
Total Athletic Accounts	<u>29,109</u>	<u>161,697</u>	<u>158,742</u>	<u>32,064</u>
	<u>\$ 286,214</u>	<u>\$ 1,124,628</u>	<u>\$ 1,087,441</u>	<u>\$ 323,401</u>

**PATERSON PUBLIC SCHOOLS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

	Balance, July 1, <u>2015</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2016</u>
Payroll Deductions and Withholdings	\$ 3,549,832	\$ 148,685,736	\$ 148,475,058	\$ 3,760,510
Accrued Salaries and Wages		144,857,387	144,827,934	29,453
Summer Payment Plan Deposits	14,660	10,600,006	10,068,816	545,850
Due to Other Funds	<u>26,342</u>	<u>12,963</u>	<u>-</u>	<u>39,305</u>
	<u>\$ 3,590,834</u>	<u>\$ 304,156,092</u>	<u>\$ 303,371,808</u>	<u>\$ 4,375,118</u>

LONG-TERM DEBT

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

THIS SCHEDULE IS NOT APPLICABLE

**PATERSON PUBLIC SCHOOLS
 SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2015</u>	<u>Decreases</u>	<u>Balance June 30, 2016</u>
Refunding	3.25%-4.00%	\$ 11,070,000	\$ 5,910,000	\$ 1,085,000	\$ 4,825,000
			<u>\$ 5,910,000</u>	<u>\$ 1,085,000</u>	<u>\$ 4,825,000</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources					
Property Tax Levy	\$ 504,190		\$ 504,190	\$ 504,190	
State Sources:					
Debt Service Aid Type II	795,509	-	795,509	795,509	-
Total Revenues	<u>1,299,699</u>	<u>-</u>	<u>1,299,699</u>	<u>1,299,699</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	1,085,000		1,085,000	1,085,000	
Interest for Comm. Approved Lease Purch. Agrm.	214,700		214,700	214,700	\$ -
Total Expenditures	<u>1,299,700</u>	<u>-</u>	<u>1,299,700</u>	<u>1,299,700</u>	<u>-</u>
Net Change in Fund Balance	(1)	-	(1)	(1)	-
Fund Balance, Beginning of Year	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities										
Net Investment in Capital Assets	\$ 260,109,196	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450
Restricted	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356
Unrestricted	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)	(23,435,573)	(5,028,057)	(642,011)	(119,444,374)	(143,742,328)	(160,274,128)
Total Governmental Activities Net Position	<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>\$ 293,187,152</u>	<u>\$ 165,558,262</u>	<u>\$ 190,669,525</u>	<u>\$ 195,585,678</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 668,856	\$ 438,178	\$ 207,500	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366
Restricted										
Unrestricted	(5,775,579)	(530,757)	857,774	2,637,508	4,315,517	3,259,713	3,234,307	2,258,642	2,564,966	3,101,289
Total Business-Type Activities Net Position	<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>	<u>\$ 2,946,928</u>	<u>\$ 3,528,655</u>
District-Wide										
Net Investment in Capital Assets	\$ 260,778,052	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816
Restricted	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356
Unrestricted	(16,922,069)	744,277	(7,203,986)	(20,167,043)	(19,120,056)	(1,768,344)	2,592,296	(117,185,732)	(141,177,362)	(157,172,839)
Total District Net Position	<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>\$ 296,796,104</u>	<u>\$ 168,203,467</u>	<u>\$ 193,616,453</u>	<u>\$ 199,114,333</u>

Note 1 - Net Position at June 30, 2011 is restated to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities".

Note 2 - Net Position at June 30, 2014 is restated to reflect the implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions".

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

	Fiscal Year Ended June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 259,183,283	\$ 255,122,347	\$ 256,994,641	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334
Special Education	70,341,236	70,084,366	68,430,395	64,509,076	80,335,399	76,206,404	78,887,337	73,938,429	88,380,425	96,445,501
Other Instruction	18,113,165	17,462,236	18,820,529	42,449,059	36,489,793	35,119,655	38,377,756	28,210,150	30,731,796	26,623,522
School Sponsored Activities & Athletics	2,170,105	2,257,183	2,172,552	2,100,779	1,801,578	1,866,156	1,939,548	2,238,586	2,518,695	2,357,825
Community Services	728,209	826,034	452,133	421,444	477,169	519,115	652,046	1,366,118	2,327,016	2,159,941
Support Services:										
Student and Instruction Related Services	80,946,621	85,459,346	87,926,747	86,441,146	72,300,897	84,268,585	88,522,496	93,581,366	105,598,719	102,661,749
General Administration	6,225,738	4,905,662	4,980,890	5,375,949	5,131,354	6,300,806	6,778,102	7,716,455	8,585,462	10,418,828
School Administrative Services	21,386,437	19,914,209	20,327,769	19,069,149	21,120,444	20,506,048	21,600,369	23,049,662	26,740,209	31,102,033
Central and Other Support Services	9,574,963	10,644,531	11,020,862	11,438,546	10,484,290	10,611,639	11,798,453	11,796,049	14,513,187	13,432,838
Plant Operations And Maintenance	56,910,426	50,367,780	56,154,208	52,189,121	52,581,933	51,018,812	57,066,081	60,061,800	64,495,295	63,915,194
Pupil Transportation	15,162,363	16,924,685	17,230,058	17,183,312	14,707,654	15,571,386	14,259,342	16,303,254	18,367,644	24,900,384
Interest On Long-Term Debt	724,134	575,996	530,731	499,112	473,359	433,778	391,401	356,650	298,319	257,100
Total Governmental Activities Expenses	541,466,680	534,544,375	545,041,515	556,042,828	539,876,856	553,813,751	576,639,445	571,677,785	653,969,029	672,076,249
Business-Type Activities:										
Food Service	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968
Other Non-Major Child Care	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities Expense	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968
Total District Expenses	\$ 553,390,789	\$ 545,943,793	\$ 555,568,410	\$ 566,787,032	\$ 550,512,416	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217
Program Revenues										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)	\$ 2,400	\$ 13,685	\$ 182,207	\$ 162,205	\$ 21,078	\$ 112,053	\$ 279,276	\$ 436,260	\$ 845,262	\$ 775,102
Special Education	-	-	-	-	-	-	-	-	-	-
Operating Grants And Contributions	136,252,762	137,337,870	122,807,585	197,357,086	141,702,604	155,690,480	143,797,407	143,980,572	192,269,314	219,569,711
Capital Grants And Contributions	25,734,756	20,241,436	24,503,096	16,571,075	4,072,825	4,550,018	8,328,501	7,278,472	65,717,098	35,957,264
Total Governmental Activities Program Revenues	161,989,918	157,592,991	147,492,888	214,090,366	145,796,507	160,352,551	152,405,184	151,695,304	258,831,674	256,302,577

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

	Fiscal Year Ended June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Business-Type Activities:										
Charges For Services										
Food Service	\$ 698,432	\$ 490,252	\$ 443,215	\$ 330,222	\$ 290,507	\$ 264,042	\$ 249,062	\$ 230,675	\$ 102,607	\$ 29,724
Child Care										
Operating Grants And Contributions	10,406,123	10,768,371	11,226,668	12,206,055	11,988,193	12,797,382	13,133,047	13,652,978	16,526,023	18,697,771
Capital Grants And Contributions				20,590	-	-	-	-	-	47,200
Total Business Type Activities Program Revenues	11,104,555	11,258,623	11,669,883	12,556,867	12,278,700	13,061,424	13,382,109	13,883,653	16,628,630	18,774,695
Total District Program Revenues	\$ 173,094,473	\$ 168,851,614	\$ 159,162,771	\$ 226,647,233	\$ 158,075,207	\$ 173,413,975	\$ 165,787,293	\$ 165,578,957	\$ 275,460,304	\$ 275,077,272
Net (Expense)/Revenue										
Governmental Activities	\$ (379,476,762)	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)	\$ (415,773,672)
Business-Type Activities	(819,554)	(140,795)	1,142,988	1,812,663	1,643,140	(794,477)	(121,522)	(963,747)	301,723	581,727
Total District-Wide Net Expense	\$ (380,296,316)	\$ (377,092,179)	\$ (396,405,639)	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (415,191,945)
General Revenues And Other Changes In Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 36,016,971	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956
Property Taxes Levied For Debt Service	371,965	374,285	326,508	365,829	505,422	301,447	404,803	504,613	505,199	504,190
Federal And State Aid - Unrestricted	327,173,707	339,631,121	345,165,227	289,042,114	343,007,734	366,415,045	368,018,719	368,884,255	369,511,217	369,615,527
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	6,821,305	6,319,126
State Aid Restricted For Debt Service Principal	450,052	510,351	537,561	631,969	558,327	558,200	593,710	615,132	639,614	664,097
Investment Earnings	1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280	168,921	135,267
Capital Asset Donations		24,990								
Miscellaneous Income	2,987,439	2,433,031	6,458,498	4,338,258	3,406,153	2,942,973	3,708,253	7,852,959	3,646,406	4,495,662
Loss on Sale of Assets										
Special Item - Refund of Lease Purchase and EDA Loan Proceeds										
Transfers		(5,106,723)	-	-	-	-	-	-	-	-
Total Governmental Activities	389,034,233	397,364,189	398,539,545	341,458,181	394,761,305	417,140,116	418,488,074	422,870,743	420,248,618	420,689,825
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	\$ 389,106,332	\$ 402,519,128	\$ 398,554,410	\$ 341,462,055	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,689,825
Change In Net Position										
Governmental Activities	\$ 9,557,471	\$ 20,412,805	\$ 990,918	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263	\$ 4,916,153
Business-Type Activities	(747,455)	5,014,144	1,157,853	1,816,537	1,643,140	(794,477)	(121,522)	(963,747)	301,723	581,727
Total District	\$ 8,810,016	\$ 25,426,949	\$ 2,148,771	\$ 1,322,256	\$ 2,324,096	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986	\$ 5,497,880

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

	Fiscal Year Ended June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 2,883,421	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100						
Unreserved	5,657,450	7,387,687	(13,371,019)	(30,682,906)						
Restricted					\$ 20,787,971	\$ 40,132,489	\$ 35,644,220	\$ 23,672,254	\$ 11,168,294	\$ 6,997,356
Committed					735,611	1,304,965	88,398			
Assigned					7,570,795	17,775,328	23,051,231	41,414,129	25,435,028	16,794,058
Unassigned	-	-	-	-	(29,450,263)	(32,730,590)	(33,671,357)	(32,788,716)	(35,270,379)	(34,123,708)
Total General Fund	\$ 8,540,871	\$ 11,127,111	\$ (86,215)	\$ (7,559,806)	\$ (355,886)	\$ 26,482,192	\$ 25,112,492	\$ 32,297,667	\$ 1,332,943	\$ (10,332,294)
All Other Governmental Funds										
Reserved	\$ 30,813	\$ 272,666	\$ 287,380	\$ 99,639						
Unreserved	(2,396,543)	(440,542)	934	204,061						
Restricted					\$ 303,599	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -
Unassigned	-	-	-	-	(6,612)					
Total All Other Governmental Funds	\$ (2,365,730)	\$ (167,876)	\$ 288,314	\$ 303,700	\$ 296,987	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -

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

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

	Fiscal Year Ended June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Property Tax Levy	\$ 36,388,936	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146
Tuition Charges	2,400	13,685	182,207	162,205	21,078	112,053	279,276	436,260	845,262	775,102
Interest Earnings	1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280	168,921	135,267
Miscellaneous	3,246,890	3,177,974	6,578,298	4,447,254	4,469,806	3,754,991	3,830,539	8,119,450	3,886,056	4,840,182
State Sources	479,398,391	491,210,799	470,972,414	413,794,991	451,436,678	486,996,031	494,759,254	490,839,221	555,263,666	538,831,260
Federal Sources	30,350,020	28,474,279	29,989,992	97,564,170	45,559,184	47,038,806	32,360,678	35,528,267	35,978,213	36,214,690
Total Revenue	551,024,151	560,593,162	546,032,433	555,548,547	541,235,338	577,492,667	570,893,258	574,566,047	635,603,273	620,256,647
Expenditures										
Instruction										
Regular Instruction	255,652,429	257,248,697	255,850,796	253,045,031	242,843,062	250,473,502	254,235,762	251,732,152	268,197,450	265,648,818
Special Education Instruction	71,209,920	71,461,791	68,572,096	64,406,128	80,420,953	76,463,329	78,480,839	73,966,548	79,347,425	83,165,794
Other Special Instruction	22,717,966	17,152,745	18,448,462	42,163,148	36,226,063	34,868,504	37,976,099	27,888,392	28,863,191	24,794,077
School Sponsored Activities And Athletics	2,153,485	2,256,749	2,110,992	2,058,599	1,754,911	1,819,257	1,880,875	2,187,351	2,437,461	2,197,545
Community Services	727,682	840,656	452,133	421,264	478,033	520,416	650,757	1,367,302	2,317,269	2,119,456
Support Services										
Student and Inst. Related Services	77,550,771	85,128,193	85,487,696	84,625,373	70,242,436	82,166,444	86,056,018	91,305,022	95,747,009	90,664,723
General Administration	6,125,622	4,586,349	4,529,115	5,057,257	5,461,744	5,933,650	6,396,627	7,339,363	7,728,228	7,544,971
School Administrative Services	21,238,767	19,874,599	19,845,535	18,687,525	20,720,367	20,126,656	21,046,104	22,600,086	23,385,812	25,951,325
Central and Other Support Services	9,370,506	10,100,741	10,171,307	10,848,827	9,787,525	9,880,048	11,016,084	11,026,235	13,615,234	12,162,817
Plant Operations And Maintenance	42,838,856	42,576,923	46,247,316	44,781,867	44,533,734	42,434,222	48,475,730	50,787,442	55,488,641	53,990,871
Pupil Transportation	15,155,595	16,913,401	17,203,918	17,164,184	14,684,870	15,348,549	14,233,122	16,279,329	18,334,482	24,849,168
Capital Outlay	26,002,560	21,316,317	26,562,901	18,437,649	5,581,300	7,745,794	10,614,230	9,600,862	69,803,496	37,532,620
Debt Service										
Principal	1,849,846	660,000	835,000	880,000	910,000	940,000	970,000	1,005,000	1,045,000	1,085,000
Interest And Other Charges	742,060	1,530,806	472,302	429,900	393,133	362,835	330,349	295,787	257,300	214,700
Total Expenditures	553,336,065	551,647,967	556,789,569	563,006,752	534,038,131	549,283,206	572,362,596	567,380,871	666,567,998	631,921,885
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(2,311,914)	8,945,195	(10,757,136)	(7,458,205)	7,197,207	28,209,461	(1,469,338)	7,185,176	(30,964,725)	(11,665,238)
Other Financing Sources (Uses)										
Proceeds from Lease Refunding		11,070,000								
Original Issue Discount		(44,378)								
Payment to Refunded Lease Escrow Agent		(10,080,000)								
Transfers In	20,396,585	25,882,197	12,014,238	8,069,873	8,140,138	7,689,724	8,438,881	8,478,510	9,726,112	15,534,311
Transfers Out	(20,396,585)	(30,988,920)	(12,014,238)	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)	(8,478,510)	(9,726,112)	(15,534,311)
Total Other Financing Sources (Uses)	-	(4,161,101)	-	-	-	-	-	-	-	-
Net Change In Fund Balances	\$ (2,311,914)	\$ 4,784,094	\$ (10,757,136)	\$ (7,458,205)	\$ 7,197,207	\$ 28,209,461	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)
Debt Service As A Percentage Of Noncapital Expenditures	0.49%	0.41%	0.25%	0.24%	0.25%	0.24%	0.23%	0.23%	0.22%	0.22%

* Noncapital expenditures are total expenditures less capital outlay.

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

Fiscal Year Ended June 30,	Tuition	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	State Dated Checks	Utility Refunds	Settlements	Private Grants	Indirect Cost Reimbursement	E-Rate Reimbursements	Miscellaneous	Total
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
2015	845,262	168,921	2,054,205	626,895					19,868	470,000	475,438	4,660,589
2016	775,102	135,267	522,003	1,388,843			973,063		15,942	1,106,367	489,444	5,406,031

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
2007 (1)	\$ 186,957,300	\$ 6,310,285,900	\$ 1,736,768,700	\$ 648,880,900	\$ 491,173,100	\$ 9,374,065,900	\$ 14,551,432	\$ 9,388,617,332	\$ 7,353,174,894	\$ 0.388
2008	188,322,400	6,301,093,300	1,713,639,200	629,668,600	485,494,450	9,318,217,950	13,666,858	9,331,884,808	8,516,829,800	0.398
2009	184,572,060	6,305,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429
2012	177,854,460	6,055,404,407	1,636,794,675	534,434,500	493,569,500	8,898,057,542	13,832,573	8,911,890,115	7,430,116,572	0.441
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
2015 (2)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	13,181,928	5,687,752,528	5,925,172,890	0.694
2016	60,130,500	3,440,016,365	1,415,003,353	428,781,800	399,042,200	5,742,974,218	13,181,928	5,756,156,146	6,358,988,230	0.707

Source: County Abstract of Ratables

a Tax rates are per \$100

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

(2): The City underwent a revaluation of properties, which became effective in 2015.

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

Calendar Year	Total Direct Rate		Overlapping Rates			Total Direct and Overlapping Tax Rate
	Paterson Public Schools	City of Paterson	County of Passaic	County Open Space		
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	
2015	(2) 0.694	2.678	0.725	0.011	4.108	
2016	0.707	2.819	0.801	0.011	4.339	

Source: County Abstract of Ratables

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

(2) : The City underwent a revaluation of properties which became effective in 2015.

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

Taxpayer	2016		2007	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
St. Joseph's Hospital and Medical Center	\$ 67,921,800	1.18%		
Getty Industries-Alma Realty	22,321,700	0.39%		
Center City Partners/Alma Realty	22,000,000	0.38%		
St. Joseph's Hospital and Medical Center	21,736,400	0.38%		
Park East Terrace	20,034,000	0.35%		
Rt 20 Retail Center, LLC	19,730,600	0.34%		
Riverview Towers II, LLC	18,474,900	0.32%		
Riverview Towers I, LLC	18,412,600	0.32%		
Okonite Co.	17,028,200	0.30%		
Barnert Management	16,759,800	0.29%		
297 Paterson, LLC			\$ 24,093,700	0.26%
Beckwith Paterson Joint Venture			21,974,500	0.23%
Paterson Plaza LLC			20,357,400	0.22%
Okonite Co.			18,403,700	0.20%
Great Falls Realty Associates, LLC			17,884,000	0.19%
Park East Terrace			14,998,200	0.16%
NJ Bell Telephone Co.			14,551,432	0.15%
The Realty Associates Fund VII, LP			14,187,100	0.15%
Patterson Fedelco Co., LLC			14,122,000	0.15%
Great A&P Tea Co. Inc.			12,799,800	0.14%
	<u>\$ 176,498,200</u>	<u>3.07%</u>	<u>\$ 173,371,832</u>	<u>1.86%</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	
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
2015	39,461,155	39,461,155	100.00%	N/A
2016	39,460,146	39,460,146	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			
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	146,474	74
2011		9,870,000		9,870,000	145,895	68
2012		8,930,000		8,930,000	146,715	61
2013		7,960,000		7,960,000	147,122	54
2014		6,955,000		6,955,000	147,490	47
2015		5,910,000		5,910,000	147,754	40
2016		4,825,000		4,825,000	147,754 *	33

Source: District records

* - Estimated

PATERSON PUBLIC SCHOOLS
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	Certificates of Participation	Deductions			
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%	68
2012	8,930,000		8,930,000	0.10%	61
2013	7,960,000		7,960,000	0.09%	54
2014	6,955,000		6,955,000	0.08%	47
2015	5,910,000		5,910,000	0.10%	40
2016	4,825,000		4,825,000	0.08%	33

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, 2016
(Unaudited)

	<u>Total Debt</u>
Direct Municipal Debt: (1)	
City of Paterson	\$ 122,227,617
Paterson Public Schools - COPS	<u>4,825,000</u>
Total Direct Debt	<u>127,052,617</u>
Other Debt (As of December 31, 2015)	
County of Passaic (2)	44,972,089
Passaic County Utilities Authority (2)	7,188,835
Passaic Valley Water Commission (4)	68,104,502
Passaic Valley Sewerage Commission (3)	21,057,690
North Jersey District Water Supply Commission (3)	<u>5,114,869</u>
Total Overlapping Debt	<u>146,437,985</u>
Total Direct and Overlapping Debt	<u>\$ 273,490,602</u>

Source:

- (1) City of Paterson's June 30, 2016 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 2016

Equalized Valuation Basis	
2013	\$ 6,804,064,710
2014	6,513,703,155
2015	6,268,858,374
	<u>\$ 19,586,626,239</u>
Average Equalized Valuation of Taxable Property	\$ 6,528,875,413
Debt Limit (6 % of average equalization value)	391,732,525
Total Net Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 391,732,525</u>

	Fiscal Year Ended June 30,									
	2007	2008	2009	2010	2011	2012	2013	2015	2014	2016
Debt limit	\$ 242,415,999	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787	\$ 409,009,586	\$ 431,501,045	\$ 391,732,525
Total net debt applicable to limit	<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>	-	-	-
Legal debt margin	<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>\$ 409,009,586</u>	<u>\$ 431,501,045</u>	<u>\$ 391,732,525</u>
Total net debt applicable to the limit as a percentage of debt limit	1.62%	0.79%	0.83%	0.34%	0.34%	0.24%	0.13%	0.00%	0.00%	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
2007	145,113	\$ 38,897	8.30%
2008	144,961	39,907	10.60%
2009	145,834	38,932	16.30%
2010	146,474	39,807	16.20%
2011	145,895	41,371	16.20%
2012	146,715	41,824	16.50%
2013	147,122	41,857	14.80%
2014	147,490	43,687	11.90%
2015	147,754	not available	10.10%
2016	147,754 *	not available	not available

Source: New Jersey State Department of Education

* - Estimated

PATERSON PUBLIC SCHOOLS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO
(Unaudited)

	2016		2007	
<u>Employer</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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction										
Regular	2,510	2,064	2,082	1,476	1,416	1,458	1,561	1,624	1,649	1,629
Special Education	682	703	614	594	849	845	977	1,120	1,158	1,045
Other Instruction	120	175	161	132	297	316	215	131	129	80
Nonpublic School Programs		-								
Adult/Continuing Education Programs	17	10	9	4	18	25	23	26	27	11
Support Services:										
Student & Instruction Related Services	362	349	375	373	558	478	658	771	760	584
General Administration	191	219	216	188	19	19	28	36	31	27
School Administrative Services	212	189	188	193	103	107	106	114	109	197
Other Administration Services	106	20	10	26	77	77	86	94	92	63
Central Services	80	91	78	78	72	72	75	78	71	70
Administrative Information Technology	10	10	11	12	5	6	8	9	10	12
Plant Operations and Maintenance	165	201	193	183	142	142	165	171	181	175
Pupil Transportation	7	6	6	5	5	5	5	5	5	6
Other Support Services					4	4	4	9	5	5
Cafeteria Monitors									148	132
Special Schools								153		
Food Service	419	304	165	147	174	154	177		218	240
Child Care								215	-	-
Total	<u>4,881</u>	<u>4,341</u>	<u>4,108</u>	<u>3,409</u>	<u>3,739</u>	<u>3,708</u>	<u>4,088</u>	<u>4,555</u>	<u>4,593</u>	<u>4,274</u>

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 Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior				
2007	25,142	\$ 524,741,599	\$ 20,871	#DIV/0!	2,964	N/A	N/A	N/A	24,606	22,606	-1.90%	91.87%
2008	24,087	528,140,844	21,926	5.06%	2,639	N/A	N/A	N/A	23,961	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	0.46%	92.71%
2014	26,953	556,479,222	20,646	1.47%	2,597	N/A	N/A	N/A	24,749	23,020	1.21%	93.01%
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%
2016	27,413	593,089,565	21,635	3.39%	2,625	N/A	N/A	N/A	25,015	23,393	0.56%	93.52%

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 2016 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Early Learning Center										
660 14th Ave.										
Square Feet	14,001	14,001	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	120	135
Rutland Early Childhood Ctr. (1914)										
Square Feet	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll	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	311	239
School 2 (1921, 1998)										
Square Feet	98,697	98,697	98,697	98,697	98,697	98,697	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	639	602	610	619	619	614	622	635	600	606
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	452	431	449	447	447	466	453	433	416	394
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	423	391	372	619	617	553	637	511	519	500
School 5 (1939)										
Square Feet	108,886	108,886	108,886	108,886	108,886	108,886	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	1,111	1,019	1,042	957	957	863	890	829	835	772
School 6 (1921) - Performing Arts Academy										
Square Feet	97,075	97,075	97,075	97,075	97,075	97,075	89,054	89,054	89,054	89,054
Capacity (students)										
Students on Roll	522	427	576	519	519	405	396	439	487	495
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	253	276	288	264	264	250	265	239	264	252
School 8 (1926)										
Square Feet	95,106	95,106	95,106	95,106	95,106	95,106	74,000	74,000	74,000	74,000
Capacity (students)										
Students on Roll	538	564	538	547	547	519	509	512	592	576
School 9 (1988)										
Square Feet	123,768	123,768	123,768	123,768	123,768	123,768	110,000	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,188	1,223	1,239	1,272	1,274	1,305	1,282	1,279	1,283	1,150
School 10 (1921)										
Square Feet	83,572	83,572	83,572	83,572	83,572	83,572	58,573	58,573	58,573	58,573
Capacity (students)										
Students on Roll	701	689	589	593	594	504	499	594	585	607

**PATERSON PUBLIC SCHOOLS
FY 2016 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School 11 (1905)										
Square Feet	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	3,546	3,546
Capacity (students)										
Students on Roll	309	196	173	179	179	211	214	236	254	267
School 12 (1913)										
Square Feet	72,686	72,686	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886
Capacity (students)										
Students on Roll	611	481	529	530	530	519	541	554	551	528
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	783	635	611	549	549	585	615	567	521	527
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	190	245	228	220	220	236	214	190	214	226
School 15 (1923)										
Square Feet	147,502	147,502	147,502	147,502	147,502	147,502	110,104	110,104	110,104	110,104
Capacity (students)										
Students on Roll	896	830	802	762	762	728	790	764	754	791
School 16 (1891) - Great Falls Academy										
St. Paul's lease -Lease (new school under construction)								16,420	-	-
Capacity (students)										
Students on Roll	290						131			-
School 17 (1891) - Urban Leadership										
Square Feet	17,250	17,250	17,250	17,250	17,250		17,520	17,520	17,520	17,520
Capacity (students)										
Students on Roll	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	1,229	983	1,009	1,063	1,063	1,064	1,042	920	975	930
School 19 (1896)										
Square Feet	37,269	37,269	37,269	37,269	37,269	37,269	34,869	34,869	34,869	34,869
Capacity (students)										
Students on Roll	385	372	350	377	377	361	373	396	390	392
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	517	462	507	489	488	474	541	502	462	501
School 21 (1905)										
Square Feet	119,516	119,516	119,516	119,516	119,516	119,516	103,516	103,516	103,516	103,516
Capacity (students)										
Students on Roll	751	700	691	695	695	720	714	680	757	757
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	946	913

PATERSON PUBLIC SCHOOLS
FY 2016 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School 25 (1932)										
Square Feet	76,596	75,564	75,564	75,564	75,564	75,564	72,564	72,564	72,564	72,564
Capacity (students)										
Students on Roll	687	612	667	684	684	664	689	705	721	748
School 26 (1952)										
Square Feet	58,001	58,001	58,001	58,001	58,001	58,001	98,248	98,248	98,248	98,248
Capacity (students)										
Students on Roll	570	549	599	617	616	609	589	623	595	563
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	875	970	930	899	899	870	864	795	810	814
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	481	493	488	527	527	478	222	455	504	488
School 29 (1924)										
Square Feet	24,000	24,000	24,000	24,000	24,000	24,000	25,992	25,992	25,992	25,992
Capacity (students)										
Students on Roll	335	303	333	330	330	327	309	286	291	300
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	1,085	858	910	886	886	839	863	866	782	849
New Roberto Clemente (2005)										
Square Feet	124,834	124,834	124,834	124,834	124,834	124,834	124,834	132,834	124,834	124,834
Capacity (students)										
Students on Roll	785	811	813	829	529	796	757	677	651	587
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	268	270	249	266	266	273	280	293	3,210	301
Roberto Clemente (1920)										
Square Feet	35,000	35,000	35,000	35,000	35,000	35,000	30,797	30,797	30,797	30,797
Capacity (students)										
Students on Roll	306	340	335	347	347	331	344	338	330	337
Edward Kilpatrick										
Square Feet	51,527	51,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	446	412	421	431	430	439	430	420	382	421
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	365	383	442	388	387	330	368	381	361	397

**PATERSON PUBLIC SCHOOLS
 FY 2016 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS
 (Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	2,851	1,731	1,738	1,729	1,729	1,922	1,858	1,928	2,039	2,175
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	2,708	1,932	2,035	2,044	2,044	2,249	2,212	2,230	2,225	2,252
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	224	203	226	234	234	249	252	264	279	288
International HS and Garrett Morgan										
Square Feet	121,275	121,275	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	550	589
Academies										
Panther (2004)										
Square Feet	27,785	27,845	57,845	57,845	57,845	57,845	27,845	27,845	27,845	27,845
Capacity (students)										
Students on Roll	212	196	224	231	231	227	226	220	191	195
Silk City (1908)										
Square Feet	31,113	31,113	31,113	31,113	31,113	31,113	31,117	31,117	31,117	31,117
Capacity (students)										
Students on Roll	81	68	85	88	88	99	71	86	87	106
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	14,240	14,240
Capacity (students)										
Students on Roll						94	87	74	89	75

**PATERSON PUBLIC SCHOOLS
FY 2016 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Alexander Hamilton Academy-Lease	63,600	63,600	63,600	63,600	63,600	63,600	73,062	73,062	-	73,062
Square Feet										
Capacity (students)										
Students on Roll	199				401	380	465	527	557	567
Urban Leadership Academy-Lease - Now at PS 17										
Square Feet	194									
Capacity (students)										
Students on Roll	199	198			167	148	141	141	156	138
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	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	29,828	29,828
Capacity (students)										
Students on Roll						80	106	79	-	-
Garrett Morgan Academy - Lease - Vacated as of 6/30/2012										
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	58,507	58,507
Capacity (students)										
Students on Roll						339	272	264	275	274
Alternative Middle School-Boys & Girls Club-Lease - Vacated as of 6/30/2012										
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	31,185	31,185
Capacity (students)							-			
Students on Roll								182	171	165
Saint Therese (STARS) - Lease										
Square Feet										
Capacity (students)										
Students on Roll							19,138	19,138	-	19,138
Saint Paul's - (Great Falls) - Lease										
Square Feet										
Capacity (students)										
Students on Roll								69	73	84
STUDENTS ON ROLL	24,774	22,096	22,478	22,706	22,983	24,455	24,635	23,824	26,921	24,022

**PATERSON PUBLIC SCHOOLS
 FY 2016 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS
 (Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	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	55,525	55,525
PS #16 knocked down; new school under construction	18,803	18,803	18,803	18,803	18,803		18,803			
Number of Schools at June 30, 2016										
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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School 2	\$ 100,186	\$ 104,291	\$ 141,134	\$ 144,818	\$ 154,520	\$ 147,694	\$ 195,634	\$ 195,168	\$ 196,612	\$ 171,620
School 3	48,695	50,690	50,764	52,089	55,579	53,123	70,367	70,199	81,267	70,937
School 3 Trailers	6,542	6,810	9,163	9,402	10,032	9,589	12,702	12,671	14,669	12,804
School 4	133,471	138,940	160,716	164,911	175,959	168,184	222,778	222,247	257,285	224,581
School 5	151,777	157,996	155,704	159,768	170,472	162,939	215,831	215,316	228,313	199,291
Old School No. 5	49,686	51,722	62,111	63,732	68,002	64,997	86,096	85,890	99,431	86,792
School 6 - Academy of Perf. Arts	125,616	130,763	138,814	142,438	151,981	145,264	192,419	191,960	203,862	177,948
School 7	71,115	74,029	69,833	71,656	76,456	73,077	96,799	96,568	111,793	97,583
School 8	97,206	101,189	135,999	139,549	148,898	142,318	188,516	188,067	169,401	147,868
School 9	175,701	182,901	176,985	181,605	193,771	185,208	245,329	244,744	251,812	219,803
School 10	118,639	123,500	119,505	122,625	130,840	125,058	165,654	165,259	134,085	117,041
School 11	51,101	53,195	50,687	52,011	55,494	53,042	70,260	70,092	81,143	70,829
School 12	95,958	99,890	104,225	106,946	114,110	109,068	144,473	144,128	166,851	145,642
School 13	119,173	124,056	134,547	138,060	147,309	140,799	186,504	186,060	215,393	188,014
School 14	23,113	24,060	23,483	24,096	25,710	24,574	32,551	32,474	37,593	32,814
School 15	156,304	162,708	210,923	216,430	230,929	220,724	292,374	291,677	252,050	220,011
School 15 Trailers	8,722	9,079								
School 16 - Great Fall Academy	22,949	23,890	26,888	27,590	29,438	28,137	37,271	37,182	43,044	37,573
School 17 - Urban Leadership Academy	25,303	26,340	24,667	25,311	27,007	25,813	34,192	34,111	40,107	35,009
School 18	124,197	129,286	127,662	130,995	139,771	133,594	176,960	176,538	204,371	178,393
School 18 Trailers	2,998	3,121	18,318	18,796	20,055	19,169	25,392	25,331	29,325	25,597
School 19	44,378	46,197	53,294	54,685	58,348	55,770	73,874	73,697	79,822	69,676
School 20	109,678	114,173	118,779	121,880	130,045	124,298	164,647	164,254	190,150	165,979
School 21	143,759	149,649	170,904	175,366	187,114	178,845	236,901	236,336	236,969	206,847
School 24	106,869	111,248	144,141	147,904	157,812	150,839	199,803	199,326	230,751	201,419
School 25	104,422	108,700	108,054	110,875	118,303	113,075	149,781	149,424	166,113	144,998
School 1 & 26	139,473	145,188	117,857	120,933	129,035	123,333	163,369	162,979	195,585	170,723
School 26 Trailers****	1,123	1,169	18,318	18,796	20,055	19,169	25,392	25,331	29,325	25,597
School 27	117,073	121,870	148,611	152,491	162,707	155,516	205,999	205,508	237,907	207,666
School 27 Trailers****	1,123	1,169	6,109	6,268	6,688	6,393	8,468	8,448	9,779	8,536
School 28	143,053	148,915	149,313	153,211	163,475	156,251	206,972	206,479	239,031	208,647
School 29	36,898	35,466	34,319	35,215	37,574	35,914	47,572	47,459	59,501	51,938
Martin Luther King	151,663	157,878	153,247	157,248	167,782	160,367	212,425	211,919	245,329	214,144
East Side HS/Bauerle Field	412,379	429,276	410,261	420,971	449,174	429,324	568,689	567,332	642,120	560,498
East Side Trailers	13,742	14,305	15,272	15,671	16,721	15,982	21,170	21,119	24,449	21,341
JF Kennedy HS	460,298	479,158	458,543	470,513	502,239	479,849	534,588	634,099	734,068	640,758
JFK Trailers	10,993	11,444	12,218	12,537	13,376	12,785	16,936	16,895	19,559	17,073
Rosa Parks HS	70,011	72,879	67,130	68,882	73,497	70,249	93,053	92,831	107,466	93,806
Roberto Clemente	57,058	59,396	50,045	51,356	54,796	52,375	69,376	69,211	70,500	61,538
660 14th Avenue	17,035	17,733	20,021	20,544	21,920	20,951	27,752	27,686	32,051	27,977
Silk City 2000 Academy - Sage	43,825	45,620	44,491	45,652	48,711	46,558	61,671	61,524	71,233	62,178
The Mall	28,392	86,460	83,663	85,847	91,599	87,551	115,971	115,694	133,934	116,909
137 Ellison	42,588	38,392	37,151	38,120	40,674	38,877	51,497	51,374	59,473	51,913
YES Academy	35,490	36,944	20,363	20,894	22,294	21,309	28,226	28,159	32,598	28,454
Norman S. Weir	78,379	81,591	97,156	99,693	106,372	101,671	134,675	134,353	155,535	135,764
Temple Emanuel/Urban Leadership	17,695	18,420								
Clinton Street	9,511	9,901	9,581							
Academy for Urban Leadership	76,758	79,903	87,943	90,239	96,284	92,029	121,904	121,613	140,786	122,890
Dale Avenue	81,932	85,290	75,112	77,073	82,236	78,602	104,117	103,869	120,245	104,960
Edward Kilpatrick #33	61,980	64,519	90,946	93,320	99,572	95,172	126,066	125,765	167,254	145,994
Alexander Hamilton										

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PATERSON PUBLIC SCHOOLS
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS
(Unaudited)

School Facilities	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Department of Facilities (Warehouse)	\$ 78,078	\$ 82,053	\$ 79,399	\$ 81,472	\$ 86,930	\$ 83,088	\$ 110,060	109,798	127,108	\$ 110,951
Colt Street	7,240									
Early Childhood Trailers	19,488	20,287								
Superintendent Office - 35 Church St.	10,122	42,486	41,742							
Board of Education Office - 33 Church St.	33,667	35,047	34,937							
Gorney & Gorney	4,259									
Don Bosco	156,156	162,555	91,004	93,379	99,635	95,232	126,145	125,844	145,685	127,166
Rutland	13,634	14,193	14,833	15,220	16,240	15,522	20,561	20,512	23,746	20,728
Young Parent Program (133 Ellison)	8,518	11,126	10,767							
Great Falls Academy (Alabama Ave.)	18,100	18,842								
Boys and Girls Club	21,294	34,738	33,614	34,492	36,803	35,176	46,595	46,484	53,812	46,972
Garrett Morgan Academy	17,035	17,733	17,160	17,608	18,780	17,957	23,786	23,729	27,470	23,978
Hinchliffe Stadium	21,533	22,415	21,690	22,256	23,738	22,698	30,066	29,994	34,723	30,309
John Raad	6,814									
Ward Street	9,369	9,753	9,438							
Panther Academy	39,749	41,378	82,202	84,348	89,999	86,021	113,945	113,673	63,743	55,640
The New Roberto Clemente	163,893	170,609	178,509	183,169	195,440	186,803	247,442	246,852	285,770	249,445
New Roberto - K Center									18,314	15,986
Boris Kroll Sports/Business Acad.**	17,745	28,817	27,884	28,612	30,529	29,180	38,652	38,560	68,282	59,602
408 Grand St.		1,846	1,717							
St. Anthony's-Urban Leadership		30,292	29,314							
New International High School (2008)			173,434	177,947	189,868	181,478	240,388	239,814	277,623	242,333
90 Delaware - New Admin. Offices.	-	-	-	166,460	177,516	169,671	224,748	224,212	259,561	226,567
St. Mary's (PS 4)						46,666	61,814	61,667	71,389	62,314
St. Theresa (STARS)						28,638	37,935	37,845	43,811	38,242
St. Paul's - Great Falls	-	-	-	-	-	-	-	-	37,590	32,812
Total School Facilities	\$ 4,991,801	\$ 5,295,479	\$ 5,594,623	\$ 5,763,975	\$ 6,150,214	\$ 5,953,555	\$ 7,785,133	\$ 7,867,350	\$ 8,788,567	\$ 7,671,418

* School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

** Boris Kroll did not appear on 2004 or 2005 reports in error.

*** JFK & ESH trailers did not appear on 2005 report in error.

**** School 26 & School 27 trailers did not appear on 2004 or 2005 reports in error.

Source: District Records

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**PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2016
(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	5,000,000
Commercial Crime		
Forgery & Alteration, Employee Theft	500,000	5,000
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
Surety Bonds		
Fabiana Mello	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
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, 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
MARK SACO, CPA
SHERYL M. NICOLosi, CPA
ROBERT AMPONSAH, CPA

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, 2016 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 22, 2016.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We 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 22, 2016.

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 22, 2016



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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**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. UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 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, 2016. 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 federal and state statutes, regulations, and the terms and condition of its federal awards and state financial assistance 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; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08, 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, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with U.S. Uniform Guidance and New Jersey OMB Circular 15-08 and which is described in the accompanying schedule of findings and questioned costs as item 2016-001. Our opinion on each major federal and state program is not modified with respect to these matters.

The Paterson Public Schools' response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Paterson Public Schools' internal control over compliance with the 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. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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. 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. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

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, 2016 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 22, 2016, 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. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 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 22, 2016

Pacton Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2016

Federal Agency/Program Title	Federal CFDA Number	FAIN Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2015	Carryover (Walloway) Amount	Cash Received	Budgetary Encumbrances	Accounts Receivable Carryover	Adjustments	Repayment of Prior Years' Balances	Accounts Receivable	Deferral Revenue	Due to Other	(MEMO) GAP Releasable
U.S. Department of Education															
General Fund:															
Special Education Medicaid Reimbursement	91.778	1605NISM4P	1,031,759	7/1/2015	\$ (1,031,759)		\$ 916,985	\$ (1,031,759)				\$ (116,774)			\$ 116,774
Special Education Medicaid Reimbursement	91.778	N/A	1,074,686	7/1/2014	\$ (316,887)		336,887	(792,337)				(792,337)			792,337
Special Education Medicaid Reimbursement	91.778	N/A	792,237	7/1/2015	(538,827)		1,533,537	(1,533,293)				(529,011)			959,011
Total General Fund															
U.S. Department of Education															
Passed through State Department of Education															
Special Revenue Fund:															
Title I, Part A	84.008A	S010A156030	14,556,348	7/1/2015	\$ 1,594,744		15,346,890	(15,346,777)	\$ (1,594,744)			(894,112)	\$ 384,335		419,337
Title I, Part A	84.008A	S010A156015	14,299,453	7/1/2014	(609,263)		628,677	(609,263)	1,594,744	\$ (11,414)		789			
Title I, Part A	84.008A	S010A156015	6,900,000	7/1/2015	(69,711)		50,000	(69,711)	(3,960)			(1,048)			27,914
Title I, Part A	84.008A	S010A156015	33,100	7/1/2014	(3,960)		284,012	(321,716)	(3,960)	(1)					
Title I, Part A	84.008A	S010A156015	65,200	7/1/2015	(31,617)		51,646	(16,138,161)	3,960			31,617			447,661
Title I, Part A	84.008A	S010A156015	1,040,668	8/1/2016	(631,683)		16,088,709	(16,138,161)	(885,860)	(11,415)		429,605			
Total Cluster Total															
Title II, Part A	83.865A	S365A150030	845,894	7/1/2015	\$ 31,823		1,037,852	(1,035,014)	(31,823)			(178,869)	164,707		15,102
Title II, Part A	83.865A	S365A150015	1,207,065	7/1/2014	(31,823)		517,863	(31,823)	(31,823)	(13,614)		331,823			
Title II, Part A	83.865A	S365A150015	458,179	7/1/2015	(171,145)		309,737	(343,440)	(171,145)	(80)		(302,587)	259,884		42,703
Title II, Part A	83.865A	S365A150015	403,474	7/1/2014	(171,145)		3,469	(3,469)	1,771,145	(80)		(483,456)	424,571		57,865
Total Cluster Total															
IDEA Part B, Basic	83.027	H027A150100	6,434,002	7/1/2015	\$ 1,401,183		5,991,804	(6,502,290)	(1,401,183)			(2,343,331)	1,332,895		1,010,486
IDEA Part B, Basic	84.007	N/A	6,330,425	7/1/2014	(247,158)		247,158	(247,158)	(1,401,183)			(13,614)			
IDEA Part B, Basic	84.173	R173A150114	1,72,942	7/1/2015	(138,938)		178,265	(212,833)	(138,938)			(132,715)	98,147		34,568
IDEA, Preschool	84.173	N/A	165,691	7/1/2014	(6,024)		8,024	(6,024)	(138,938)			(2,476,098)	1,431,042		1,645,054
Total Cluster Total															
Special Education Cluster Total															
Full Service Community Schools															
21st Century CCLC Competitive	84.2151	S237C150030	499,735	10/1/2014	(8,443)		22,545	(22,545)		3,843		(21,84)	6,029		(3,845)
21st Century CCLC Competitive	84.2151	S237C150015	499,735	10/1/2013	(177,530)		181,365	(489,101)				(21,191)	10,822		206,366
21st Century CCLC Competitive	84.2151	S237C150015	499,928	10/1/2015	(181,363)		486,647	(511,649)		3,843		(219,375)	16,854		202,521
Total Cluster Total															
School Improvement Grants(SIG) Cluster Total															
School Improvement Grant(SIG) SCHE04	84.337A	S377A150031	1,999,999	9/1/2013	16,795		16,795			(10,705)					
School Improvement Grant(SIG) SCHE10	84.337A	S377A150014	2,000,000	9/1/2013	9,310					(9,310)					
School Improvement Grant(SIG) SCHE16	84.337A	S377A150031	1,865,797	9/1/2015	(625,625)		1,377,253	(1,629,918)				(488,344)	235,879		252,665
School Improvement Grant(SIG) SCHE06	84.337A	S377A150014	1,944,796	9/1/2015	(625,625)		1,664,346	(445,973)		(94,748)		(510,370)	290,091		230,279
School Improvement Grant(SIG) SCHE16	84.337A	S377A150031	1,878,728	9/1/2015	(689,514)		1,869,358	(1,849,637)				(619,823)	41,765		472,644
School Improvement Grant(SIG) SCHE16	84.337A	S377A150025	1,852,882	9/1/2014	(1,215,124)		4,900,331	(4,985,331)		(73,000)		(998,814)	533,970		149,636
Total Cluster Total															
21st Century CCLC Competitive Cluster Total															
21st Century CCLC Competitive	84.287C	S237C150030	530,000	9/1/2015	96,665		271,922	(421,548)				(308,078)	138,452		149,636
21st Century CCLC Competitive	84.287C	S237C150015	535,000	9/1/2014	(177,970)		26,598	(93,804)				(37,714)	23,459		206,366
21st Century CCLC Competitive	84.287C	S237C150015	535,000	9/1/2013	(27,395)		416,490	(513,352)				(345,920)	219,625		149,636
Total Cluster Total															
Title II, Part A															
Adult Education Basic Skills	84.002	N/A	2,100,008	7/1/2015	(773,297)		779,527	(3,386,308)	(779,527)			(770,317)	493,227		277,290
Adult Education Basic Skills	84.002	N/A	2,179,602	7/1/2014	(187,220)		773,206	(1,856,236)				(401,456)	144		401,272
Adult Education Basic Skills	84.002	N/A	1,117,590	7/1/2014	(15,335)		187,230								
Adult Education Basic Skills	84.002	N/A	1,800,090	7/1/2013	46										
Adult Education Basic Skills	84.002	N/A	1,168,813	7/1/2012	46										
Adult Education Basic Skills	84.002	N/A	1,746,227	7/1/2015	(62,764)		102,874	(174,071)				(11,793)	556		11,197
Adult Education Basic Skills	84.002	N/A	180,160	7/1/2014	(191)		59,521								
Adult Education Basic Skills	84.002	N/A	99,057	7/1/2013	(282,500)		443,575	(182,225)							
Adult Education Basic Skills	84.002	N/A	563,113	7/1/2015	(240,578)		144,457	(409,809)				(472,077)	207,225		265,532
Adult Education Basic Skills	84.002	N/A	617,134	10/1/2015	(27,160)		259,060					(147,099)	145,981		1,216
Adult Education Basic Skills	84.002	N/A	8,898	10/1/2014	(2,116)		100,823	(146,301)				(68,177)	3,689		45,678
Adult Education Basic Skills	84.002	N/A	150,000	7/1/2015	(47,135)		47,135								
Adult Education Basic Skills	84.002	N/A	150,000	7/1/2014	(4,439,863)		35,078,413	(33,917,143)	(44,860)			(7,290,821)	3,888,639		3,377,872
Total Cluster Total															
Subtotal U.S. Department of Education - Special Revenue Funds															

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

Peterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2016

Federal Grant/Program Title or Federal Agency	Federal CFDA Number	FAIN Number	Grant or State Project Number	Program or Award Amount	Count Period From To	Balance at June 30, 2015	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Payment of Prior Year's Balances	Accounts Receivable	Balance at June 30, 2016		(MEMO)
														Deferred Revenues	Due to Creditors	
U.S. Department of Housing and Urban Development HUD Grant/Office Station	14.000		B-488-SF-20140716	196,000	8/21/2008 8/31/2015	\$ (195,900)					\$ 195,900					
U.S. Department of Health and Human Services Planning for the Next Pandemic	93.069				9/1/2011 8/31/2012	18					(18)					
U.S. Department of Transportation Proceed through State Department of Transportation	20.000			32,000	4/30/2015 12/10/2015			\$ (31,983)			\$ 31,982		\$ (31,983)			\$ 31,983
Sub-Total Other Federal Agencies						(195,982)					195,882		(31,983)			31,983
U.S. Department of Labor Passed through State Department of Labor	17.245			270,000	6/30/2015 6/29/2016			\$ 190,577	(269,998)				(79,463)	5	2	79,461
New Jersey Youth Corps	17.245			270,000	6/30/2014 6/29/2015	(7,295)		7,321			(26)					
New Jersey Youth Corps	17.245			138,000	9/30/2013 6/29/2014	(70,073)		70,073								
New Jersey Youth Corps	17.245			180,000	9/30/2008 9/29/2013	(24,981)		34,981								
Sub-Total U.S. Dept. of Labor						(112,349)		302,912	(509,998)		(26)		(79,463)		2	79,461
Total Special Revenue Fund						(4,748,024)		35,382,325	(84,219,123)		151,176		(7,322,217)			3,899,021
U.S. Department of Agriculture Passed through State Department of Agriculture Enterprise Fund:																
After School Snack Program	10.550			255,645	6/30/2015 6/29/2016			221,938	(255,645)				93,707			33,707
After School Snack Program	10.550			226,486	6/30/2014 6/29/2015	(33,523)		33,523								
Summer Food Program	10.559	16161N304N1099		378,735	6/30/2015 6/29/2016			676,904	(676,904)							
School Breakfast Program	10.553	16161N304N1099		6,233,870	6/30/2015 6/29/2016			4,842,823	(6,131,239)				(1,290,490)			1,290,496
School Breakfast Program	10.553			4,451,724	6/30/2014 6/29/2015	(1,066,551)		1,066,551								
National School Lunch Program	10.555	16161N304N1099		10,493,425	6/30/2015 6/29/2016			8,296,440	(10,296,003)				(2,010,163)			2,010,163
Cash Assistance				10,167,227	6/30/2014 6/29/2015	(1,852,065)		1,852,065								
Non-Cash Assistance				971,906	6/30/2015 6/29/2016	6,166		971,806	(969,134)						2,272	
Non-Cash Assistance					6/30/2014 6/29/2015	(2,943,595)		17,954,090	(18,336,091)				(3,334,306)			3,334,306
Child Nutrition Program Cluster Total						(31,624)		115,725	(178,698)				(64,173)			64,173
Fresh Fruits and Vegetable Program	10.382	16161N304L1605		275,600	6/30/2015 6/29/2016			21,024								
Fresh Fruits and Vegetable Program	10.382			288,489	6/30/2014 6/29/2015	(2,967,017)		18,085,799	(18,517,989)				(3,296,479)			3,296,479
Total Enterprise Fund						(6,031,029)		\$ 54,724,096	\$ (54,843,106)		\$ 151,176		\$ (11,639,607)		\$ 3,899,021	\$ 7,796,511
Total Federal Financial Aids																

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, 2016

State Grant/Program Title	Grant or State Project Number	Program or State Award Amount	From	To	Deferred Revenue (Asset Receipts)		Due to Grantor	Carryover (Waiver) Amount	Cash Received	Budgetary Expenditures	Transfers/ Adjustments/ Repayment of Prior Years' Business	Balance at June 30, 2016			Cumulative Total Expenditures
					Revenue	(Asset Receipts)						Unsummed Revenue	Due to Grantor	GAAP Reversible	
State Department of Education															
General Fund:															
Equalization Aid	16-495-034-5120-478	\$ 369,020.610	7/1/15	6/30/16	\$ (36,460.763)	\$ 312,479.408		\$ (409,926.619)				\$ (36,542.262)			\$ 369,020.610
Equalization Aid	13-492-034-5120-478		7/1/14	6/30/15		36,460.763									
Security Aid	16-495-034-5120-484	11,460.079	7/1/15	6/30/16	(1,131.303)	10,328.747		(1,460.979)				(1,134.832)			11,460.079
Security Aid	13-492-034-5120-484		7/1/14	6/30/15		1,131.303									
Special Education Aid	16-495-034-5120-089	15,686.979	7/1/15	6/30/16	(1,549.346)	14,128.173		(15,680.979)				(1,552.896)			15,680.979
Special Education Aid	13-492-034-5120-089		7/1/14	6/30/15		1,549.346									
PARCC Readiness Aid	16-495-034-5120-098	273,080	7/1/15	6/30/16	(26,981)	246,098		(271,080)				(27,042)			273,080
PARCC Readiness Aid	13-492-034-5120-098		7/1/14	6/30/15		26,981									
Per Pupil Growth Adjustment Aid	16-495-034-5120-097	273,080	7/1/15	6/30/16	(26,981)	246,098		(271,080)				(27,042)			273,080
Per Pupil Growth Adjustment Aid	13-492-034-5120-097		7/1/14	6/30/15		26,981									
Adult Education Program Aid	16-100-034-5120-510	144,641	7/1/15	6/30/16	(39,296.247)	105,344.753		(141,641)				(39,296.247)			144,641
State Aid Public Charter Total						396,750.596		(396,832.469)							396,832.469
Transportation Aid	16-495-034-5120-014	3,126.191	7/1/15	6/30/16	(308.881)	2,816.621		(3,126.191)				(309.570)			3,126.191
Transportation Aid	13-492-034-5120-014		7/1/14	6/30/15		308.881									
Non Public Transportation Reimb. Aid	16-495-034-5120-014	89,332	7/1/15	6/30/16	(89,332)			(89,332)				(89,332)			89,332
Non Public Transportation Reimb. Aid	13-492-034-5120-014		7/1/14	6/30/15											
Non Public Transportation Reimb. Aid	16-495-034-5120-014	86,348	7/1/14	6/30/15	(86,348)			(86,348)				(86,348)			86,348
Non Public Transportation Reimb. Aid	13-492-034-5120-014		7/1/13	6/30/14											
Distance Learning Effective Program Aid	08-495-034-5094-002	11,616.027	7/1/07	6/30/08	21,298			\$ (21,298)							
Internal Audit State Aid Reimbursement	16-495-034-5120-028	166,227	7/1/15	6/30/16	(62,194)	104,033		(104,033)				(104,033)			166,227
Internal Audit State Aid Reimbursement	13-492-034-5120-028		7/1/14	6/30/15		62,194									
Governmental Employee Interchange Act	N/A	218,829	7/1/15	6/30/16	(37,603)	179,998		(218,829)				(60,773)			218,829
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15		37,603									
Governmental Employee Interchange Act	N/A	2,716.635	7/1/15	6/30/16	(2,716.635)			(2,716.635)				(2,716.635)			2,716.635
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15		2,716.635									
Governmental Employee Interchange Act	N/A	14,024.238	7/1/15	6/30/16	(698,598)	13,325.640		(14,024.238)				(698,598)			14,024.238
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15		698,598									
Governmental Employee Interchange Act	N/A	17,530.831	7/1/15	6/30/16	(679,602)	16,851.229		(17,530.831)				(679,602)			17,530.831
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15		679,602									
Governmental Employee Interchange Act	N/A	448,576.577	7/1/15	6/30/16	(448,576.577)			(448,576.577)				(448,576.577)			448,576.577
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	212,354	7/1/15	6/30/16		212,354		(212,354)							212,354
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	48,314	7/1/15	6/30/16		48,314		(48,314)							48,314
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	63,800	7/1/15	6/30/16		63,800		(63,800)							63,800
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	74,505	7/1/14	6/30/15		74,505		(74,505)							74,505
Governmental Employee Interchange Act	N/A		7/1/13	6/30/14											
Governmental Employee Interchange Act	N/A	1,874,651	7/1/15	6/30/16		1,874,651		(1,874,651)							1,874,651
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	21,641	7/1/15	6/30/16		21,641		(21,641)							21,641
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	37,810	7/1/15	6/30/16		37,810		(37,810)							37,810
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	38,459	7/1/15	6/30/16		38,459		(38,459)							38,459
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	33,574	7/1/15	6/30/16		33,574		(33,574)							33,574
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	23,762	7/1/15	6/30/16		23,762		(23,762)							23,762
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	25,110	7/1/14	6/30/15		25,110		(25,110)							25,110
Governmental Employee Interchange Act	N/A		7/1/13	6/30/14											
Governmental Employee Interchange Act	N/A	48,637,880	7/1/15	6/30/16		48,637,880		(48,637,880)							48,637,880
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	463,535.513	7/1/14	6/30/15		463,535.513		(463,535.513)							463,535.513
Governmental Employee Interchange Act	N/A		7/1/13	6/30/14											
Governmental Employee Interchange Act	N/A	17,947,535	7/1/15	6/30/16		17,947,535		(17,947,535)							17,947,535
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	43,774,092	7/1/15	6/30/16		43,774,092		(43,774,092)							43,774,092
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	13,946,691	7/1/15	6/30/16		13,946,691		(13,946,691)							13,946,691
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	2,315.185	7/1/15	6/30/16		2,315.185		(2,315.185)							2,315.185
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	87,651	7/1/14	6/30/15		87,651		(87,651)							87,651
Governmental Employee Interchange Act	N/A		7/1/13	6/30/14											
Governmental Employee Interchange Act	N/A	13,946,691	7/1/15	6/30/16		13,946,691		(13,946,691)							13,946,691
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	4,635,351	7/1/14	6/30/15		4,635,351		(4,635,351)							4,635,351
Governmental Employee Interchange Act	N/A		7/1/13	6/30/14											
Governmental Employee Interchange Act	N/A	448,576.577	7/1/15	6/30/16		448,576.577		(448,576.577)							448,576.577
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	828,065	7/1/15	6/30/16		828,065		(828,065)							828,065
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	19,007	7/1/15	6/30/16		19,007		(19,007)							19,007
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	21,641	7/1/15	6/30/16		21,641		(21,641)							21,641
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	32,857	7/1/15	6/30/16		32,857		(32,857)							32,857
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	3,799	7/1/15	6/30/16		3,799		(3,799)							3,799
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	10,618	7/1/15	6/30/16		10,618		(10,618)							10,618
Governmental Employee Interchange Act	N/A		7/1/14	6/30/15											
Governmental Employee Interchange Act	N/A	47,274	7/1/14	6/30/15		47,274		(47,274)							47,274
Governmental Employee Interchange Act	N/A		7/1/13	6/30/14											
Governmental Employee Interchange Act	N/A	54,953,609</													

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

State Grant/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Deferred Revenue (Acct Notable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Transfers/ Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2016			MEMO
			From	To							(Accounts Receivable)	Unearned Revenue	Due to Grantor	
State Department of Education														
Special Revenue Fund (Continued):														
N.J. Nonpublic Aid:														
Textbook Aid	16-100-034-5120-064	21,185	7/1/15	6/30/16	\$	\$	21,185	\$ (14,264)	\$	\$	\$	6,921	\$	14,264
Technology Aid	15-100-034-5120-064	30,148	7/1/14	6/30/15		6,706			(6,706)					
Nursing Services Aid	16-100-034-5120-070	33,390	7/1/15	6/30/16			33,390	(33,390)						33,390
Technology Aid Initiative	16-100-034-5120-373	9,646	7/1/15	6/30/16			9,646	(8,618)	(3,723)			1,028		8,618
Technology Aid Initiative	15-100-034-5120-373	16,192	7/1/14	6/30/15		3,723			(3,723)					
Security Aid	16-100-034-5120-509	9,275	7/1/15	6/30/16			9,275	(8,875)				4,000		3,875
NJ Dept. of Labor														
Charter Education	06-495-034-5120-053	98,000	7/1/01	6/30/02	\$	2,881			(2,881)				\$	30,300
Workforce Learning Link	N/A	144,515	7/1/15	6/30/16		(84,969)	67,698	(97,998)	200					97,998
Workforce Learning Link	N/A	64,075	7/1/13	6/30/14		(7,319)	84,760		7,319					
Adult School Workfirst	HSE-TANF-15	150,000	7/1/15	6/30/16		(48,228)	83,707	(140,591)					66,194	149,891
Adult School Workfirst	HSE-TANF-15	125,000	7/1/14	6/30/15			48,228							
NJ Youth Corps	16-100-034-5065-027	492,085	7/1/15	6/30/16		(193,084)	385,590	(481,567)					69,455	481,567
NJ Youth Corps	15-100-034-5065-027	502,043	7/1/14	6/30/15		(15,878)	193,084		15,878					
NJ Youth Corps	14-100-034-5065-027	42,000	7/1/13	6/30/14		(7,745)	7,746							
GED Testing Center (WTE)	N/A		7/1/14	6/30/15										
Total Special Revenue Fund														
					12,939,830	212,281	49,388,971	(53,971,560)	2,123,420			15,947,120	189,871	53,971,560
Debt Service Fund:														
Debt Service Aid Type II														
	16-495-034-5120-017	795,589	7/1/15	6/30/16			795,589	(795,589)						795,589
NJ School Development Authority														
Capital Project Fund														
School Construction Grants (On-Budget)	40-100-000-000-0000			Not Applicable			35,884,733	(35,884,733)						438,446,883
School Construction Grants (Direct)		15,000		Not Applicable	15,000						15,000		12,258	
JFK Water Infiltration	40-100-030-08-03AD	34,327		Not Applicable	11,401						5,133			22,926
School #19 Rebuilding Walls	40-100-030-08-03AH	418,945		Not Applicable	(936,882)						4,003		403,945	414,882
School #21 Courtyard Stormdrain	40-100-030-08-03AE	120,530		Not Applicable	(68,556)						5,441		75,397	115,888
MILK Exterior Doors	40-100-032-08-03AK	51,200		Not Applicable	110						15,000			51,090
School #9 Roofing	40-100-030-08-03AN	15,000		Not Applicable	15,000						15,000			
EHS Water Infiltration	40-100-040-09-03AB	15,000		Not Applicable	15,000						15,000			
New Roberto Clemente - Control System	40-100-030-08-03AO	12,000		Not Applicable										12,000
A&E P&S Repair Building Envelope	40-100-030-08-03AL	122,377		Not Applicable	(6,450)						(12,258)			116,749
JFK Elevator Replacement	40-100-030-09-03AV			Not Applicable	(419,747)		35,884,733	(33,891,000)			65,585		491,600	439,179,609
Total Capital Projects Fund														
					(30,595,341)	212,281	53,200,964	(51,460,693)	2,102,172			14,012,705	1,544,633	944,749,301
NJ Department of Agriculture														
Enterprise Fund:														
SSLP Equipment Assistance Grant	16-100-010-3350-023	47,200	7/1/15	6/30/16			47,200	(47,200)						47,200
State School Lunch Program (State Share)	16-100-010-3350-023	179,782	7/1/15	6/30/16			144,084	(179,782)					35,696	179,782
State School Lunch Program (State Share)	15-100-010-3350-023	182,744	7/1/14	6/30/15		(33,289)	33,289							
Total Enterprise Fund														
					(33,289)		223,173	(226,582)					35,096	226,582
Total State Financial Assistance Subject to Single Audit Determination														
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State Assistance Not Subject to Major Program Determination														
TFAF Pension							(14,722,836)							14,722,836
TFAF Post Retirement Medical Contributions							(17,530,831)							17,530,831
SDA School Construction Grants							(35,884,733)							35,884,733
Total State Financial Assistance Subject to Major Program Determination Calculation														
							\$	\$	\$	\$	\$	\$	\$	\$
							467,982,564	(473,322,293)						54,660,271

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools. The District is defined in Note 1(A) to the District's 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 fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "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 a decrease of \$87,266 for the general fund and an increase of \$237,201 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,825,996	\$ 448,488,375	\$ 450,314,371
Special Revenue Fund	34,388,694	53,656,375	88,045,069
Capital Projects Fund		35,891,001	35,891,001
Debt Service Fund		795,509	795,509
Food Service Fund	<u>18,517,989</u>	<u>226,982</u>	<u>18,744,971</u>
Total Financial Assistance	<u>\$ 54,732,679</u>	<u>\$ 539,058,242</u>	<u>\$ 593,790,921</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 \$13,112,827 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, 2016. The amount reported as TPAF Pension System Contributions in the amount of \$14,722,836 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$17,530,831 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2016. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$35,884,733 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2016.

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 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 U.S. Uniform Guidance; 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>	\$5,735,747
Title III, Part A: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	<u>583,379</u>
Total	<u>\$6,319,126</u>

NOTE 8 DE MINIMIS INDIRECT COST RATE

The District has elected to use the 10 percent de minimis indirect cost rate allowed under the U.S. Uniform Guidance.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 <u> X </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	_____ yes <u> X </u> none reported
Noncompliance material to the basic financial statements noted?	_____ yes <u> X </u> no

Federal Awards Section

Internal Control over compliance:	
1) Material weakness(es) identified?	_____ yes <u> X </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	_____ yes <u> X </u> 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 U.S. Uniform Guidance?	_____ yes <u> X </u> none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN</u>	<u>Name of Federal Program or Cluster</u>
84.027	H027A150100	IDEA Part B Basic
84.173	H173A150114	IDEA Part B Preschool
84.010A	S010A150030	Title I - Part A
84.287C	S287C150030	21st Century CCLC
93.778	1605NJSMAP	Special Education Medicaid Incentive

Dollar threshold used to determine Type A Programs	\$ 1,636,893
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

There are none.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR FEDERAL AWARDS

There are none.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Finding 2016-001

Our audit of the District's Application for State Schools Aid (ASSA) indicated the following:

- The number of students reported as low income was not in agreement with the District's supporting workpapers.
- Certain instances were noted where a valid household information survey could not be provided for audit.

State program information:

Equalization Aid	16-495-034-5120-078
Security Aid	16-495-034-5120-084
Special Education Aid	16-495-034-5120-089
PARCC Readiness Aid	16-495-034-5120-098
Per Pupil Growth Aid	16-495-034-5120-097

Criteria or specific requirement:

State Aid/Grant Compliance Supplement

Condition:

Student counts as reported on the ASSA Low Income were not accurately supported by District workpapers. In addition, certain household information surveys were not provided for audit.

Questioned Costs:

None.

Context:

The District reported 20,474 students as low income on the ASSA. However, the supporting workpapers provided for audit reflected a total of 18,117 low income students, resulting in a variance of 2,357, or 12%.

A sample of 322 students were selected for audit. 92 students or 29% were unable to be verified to either the direct certification list or a household information survey.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Finding 2016-001 (Continued)

Effect:

The District student counts may not be in compliance with State Aid grant compliance requirements.

Recommendation:

With respect to the Application the State School Aid (ASSA), it is recommended that:

- Internal controls over the preparation of the ASSA be reviewed and enhanced to ensure that low income students reported on the application are properly supported by district workpapers.
- In all instances, household information surveys for students reported as low income on the ASSA be retained and made available for audit.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed these findings and has indicated procedures will be implemented to ensure corrective action is taken.

**PATERSON PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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. Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

Finding 2015-001:

Condition

Our audit of indicated certain outstanding purchase order balances reported as Accounts Payable were not liquidated subsequent to year end and appear to be overstated.

Current Status

Corrective action has been taken.

Finding 2015-002:

Condition

Our audit indicated that certain liabilities incurred for transportation services were not accrued on the financial records of the District at year end.

Current Status

Corrective action was taken.

Finding 2015-003:

Condition

Our audit of the Application for State School Aid (ASSA) indicated that the District did not maintain workpapers that summarized the student counts reported in the various categories on the ASSA.

Current Status

Corrective action has been taken.