

**PATERSON PUBLIC SCHOOLS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

# **PATERSON PUBLIC SCHOOLS**

**PATERSON PUBLIC SCHOOLS**  
**Paterson, New Jersey**

**Annual Comprehensive Financial Report**  
**Year Ended June 30, 2022**

# Annual Comprehensive Financial Report

of the

**PATERSON PUBLIC SCHOOLS**  
**Paterson, New Jersey**

**Year Ended June 30, 2022**

**Prepared by**

**Paterson Public Schools**  
**Business Office**

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## **INTRODUCTORY SECTION**





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

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

December 20, 2022

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

Dear Commissioner Redmon and Members of the Board:

The Annual Comprehensive Financial Report (ACFR) of the Paterson Public School District (the “District”) for the fiscal year ended June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the district. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the district. All disclosures necessary to enable the reader to gain an understanding of the district’s financial activities are included.

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

## **SECTION 1 – REPORT FORMAT**

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

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

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

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

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

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

## **SECTION 2 - PROFILE OF THE GOVERNMENT**

### **Paterson Public School District**

The Paterson Public School District is an independent reporting entity within the criterion adopted by the Governmental Accounting Standards Board as established by GASB 14. All funds and account groups of the district are included in this report. The Paterson Public School District and all 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 thirty-one 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 30,000 students who speak twenty-five different languages. The school system currently has forty-seven schools with almost 5,000 full and part-time employees and a 2021-22 budgeted per pupil expenditure of \$20,360.

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

On August 7, 1991, the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The district remained under state operation during the 2019-20 school year, its twenty-eighth (28th) year of state control. As of January 6, 2021, the District regained local control.

### **Resident Enrollment**

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

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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2021-22 are \$105,800,765 for 6,037 pupils enrolled.

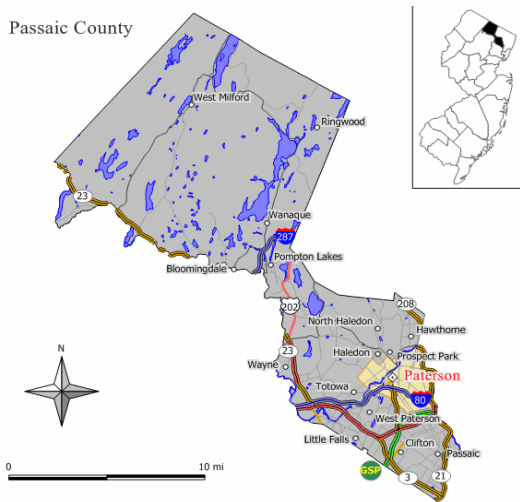
School Year	Charter School Pupils Enrolled
2011-12	1,166
2012-13	1,809
2013-14	2,270
2014-15	2,369
2015-16	2,375
2016-17	2,679
2017-18	3,592
2018-19	3,709
2019-20	4,528
2020-21	5,125
2021-2022	6,037

The district has appropriated \$20,716,808 in its 2021-22 budget to educate 1,766 students at the Passaic County Technical Institute (PCTI).

School Year	Regular Students	SPED Students	Total Students Enrolled
2011-12	2,083	75	2,158
2012-13	2,003	61	2,064
2013-14	1,850	65	1,915
2014-15	1,704	62	1,766
2015-16	1,622	47	1,669
2016-17	1,580	52	1,632
2017-18	1,508	33	1,541
2018-19	1,601	29	1,630
2019-20	1,668	34	1,702
2020-21	1770	32	1802
2021-22	1720	46	1766

## 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 20<sup>th</sup> Century", that was designated as a national historic landmark on March 11, 2013 and celebrated with the unveiling of a plaque marking the national historic landmark designation on April 16, 2014.

The S.U.M. historic district has become a national historic landmark, with many of the buildings converted to a variety of other uses; the Rogers Locomotive Erecting Shop has become the Paterson Museum, which highlights the city's industrial history and is known for its Native American relics and collection of New Jersey minerals. The City of Paterson's 2010-2014 Consolidated Plan states: "while appreciating its past, Paterson is in the process of transitioning

to being a service provider to the East Coast municipalities within its reach; finance, sales, and healthcare are all areas of new economic growth for the former textile powerhouse.”

One of the elements of the School Funding Reform Act formula is the amount of taxes a municipality contributes toward funding its public school system. The City of Paterson’s fair share of school taxes has been identified as \$83.6 million; however, due to the City’s ongoing economic distress, its actual local levy contribution in 2020-21 to the school district was \$54,495,247.

### **District Factor Groupings (DFGs)**

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

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

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



## **MAJOR INITIATIVES**

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

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

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

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

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

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

#### **Strategic Plan—District Priorities:**

Goal Area # 1: Teaching & Learning

Goal Area #2: Facilities

Goal Area #3: Communications & connections

Goal Area #4: Efficient and Responsive Operations

## **District Initiatives and Transformation Strategies for 2019-20**

In the 2020-21 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a “leader in educating New Jersey’s urban youth.”

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

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

### **INTERNAL ACCOUNTING CONTROLS**

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

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

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

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

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

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

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

### **BUDGETARY CONTROLS**

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

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

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line-item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reserved fund balance on June 30, 2021.

### **ACCOUNTING SYSTEM AND REPORTS**

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

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

### **CASH MANAGEMENT**

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

### **RISK MANAGEMENT**

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

### **INDEPENDENT AUDIT**

State Statutes require an annual audit by Independent Certified Public Accountants or Registered Municipal Accountants. The accounting firm of FWCC, was newly appointed by the State District Superintendent to complete the 2017-18 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Uniform Guidance and New Jersey OMB Circular 15-

08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report.

The auditor's report related specifically to the single audit is included in the single audit section of this report.

#### **SECTION 4: ACKNOWLEDGEMENTS**

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

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

Respectfully submitted,

A handwritten signature in black ink that reads "Richard L. Matthews" with a small flourish at the end.

Mr. Richard L. Matthews  
School Business Administrator

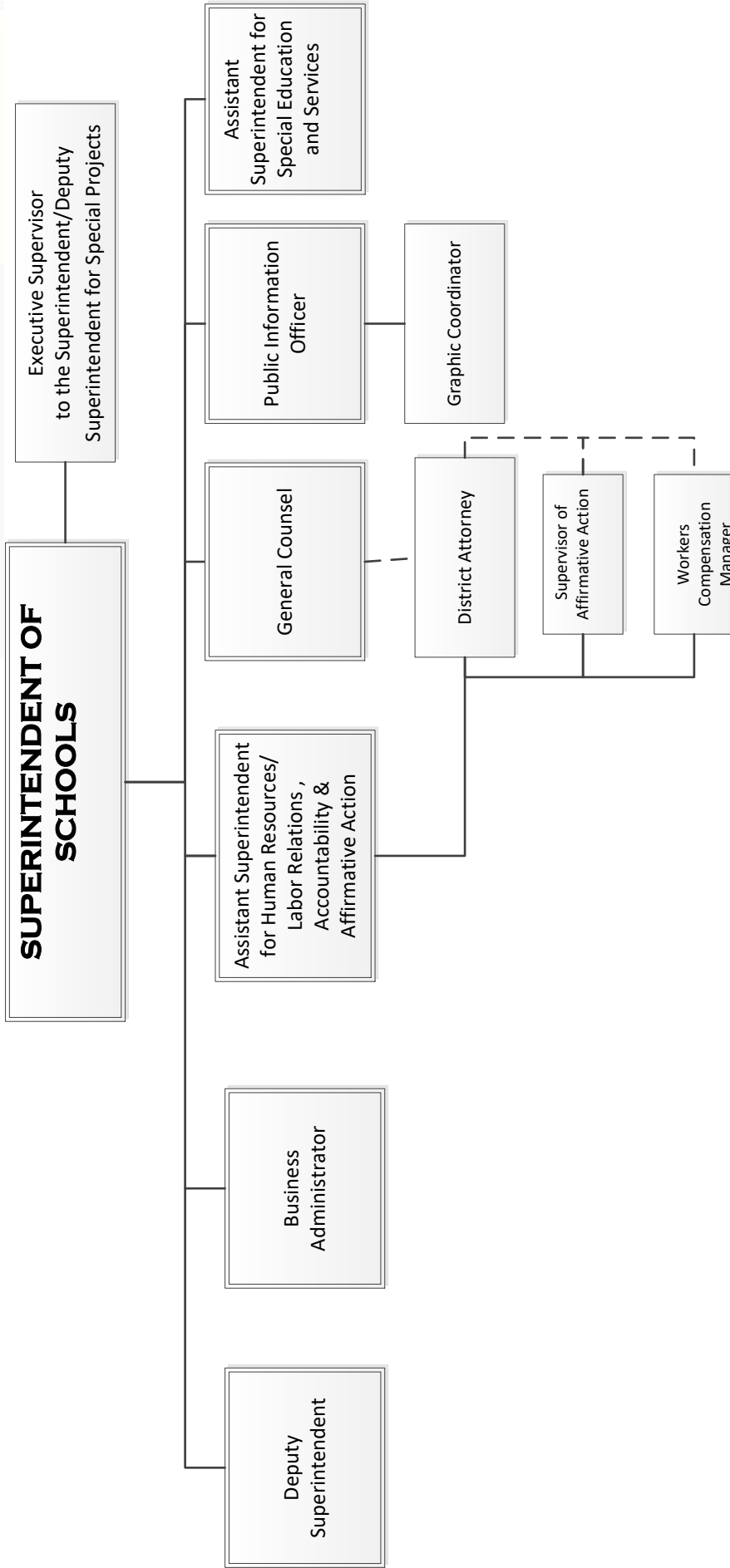


# Organizational Chart 2021-2022

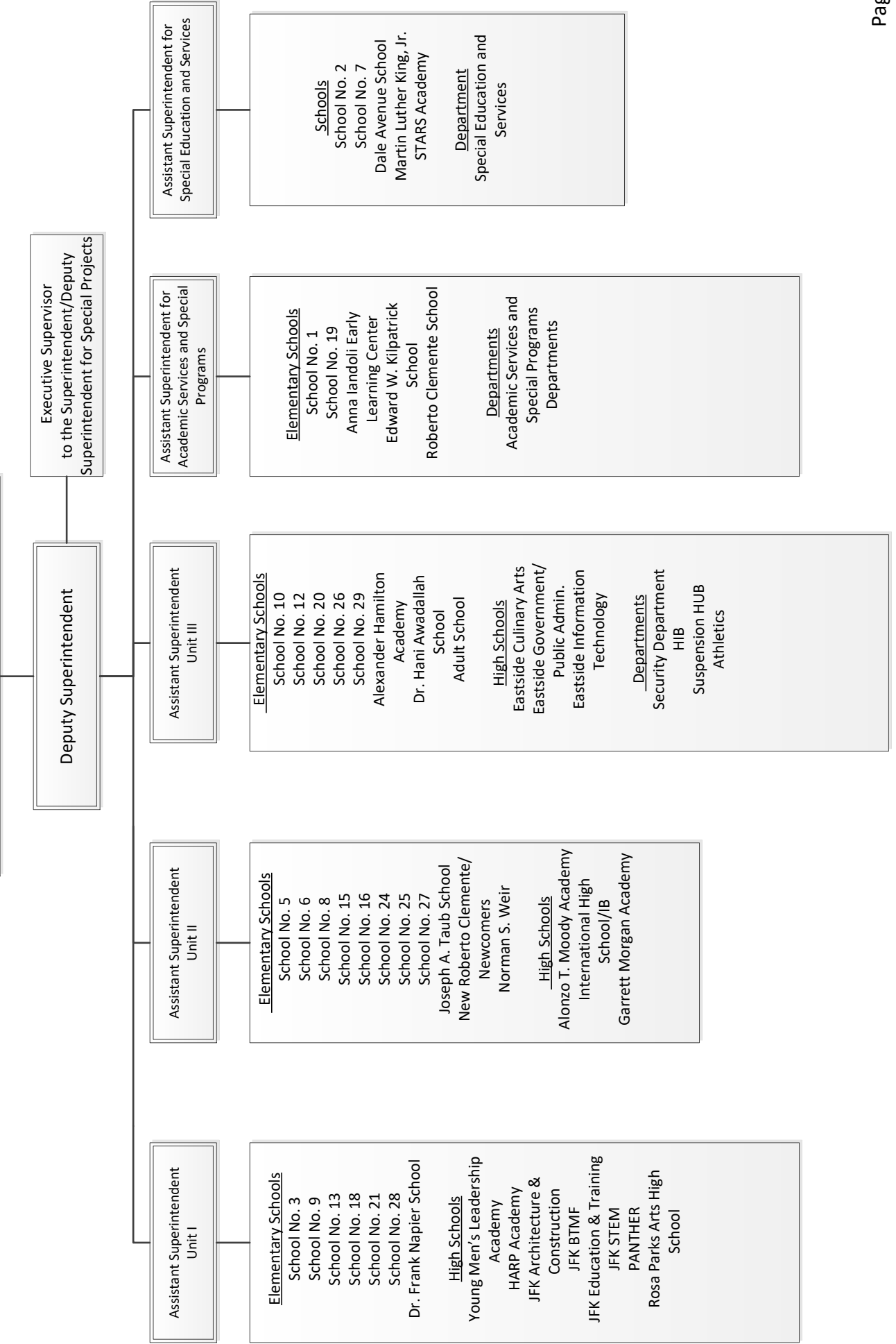
Eileen F. Shafer,  
Superintendent of Schools

Susana Peron,  
Deputy Superintendent

# ORGANIZATIONAL CHART (2021-2022)

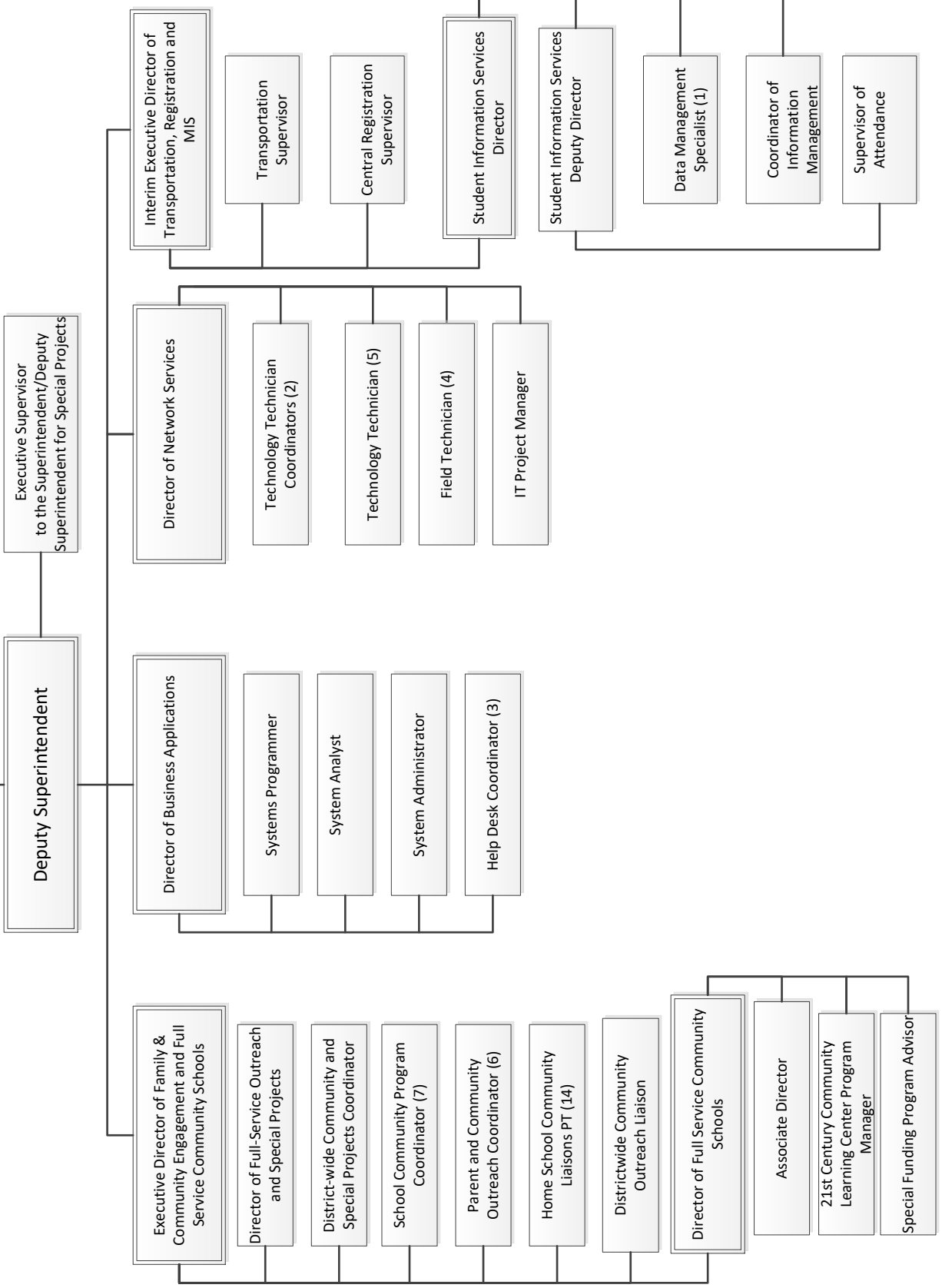


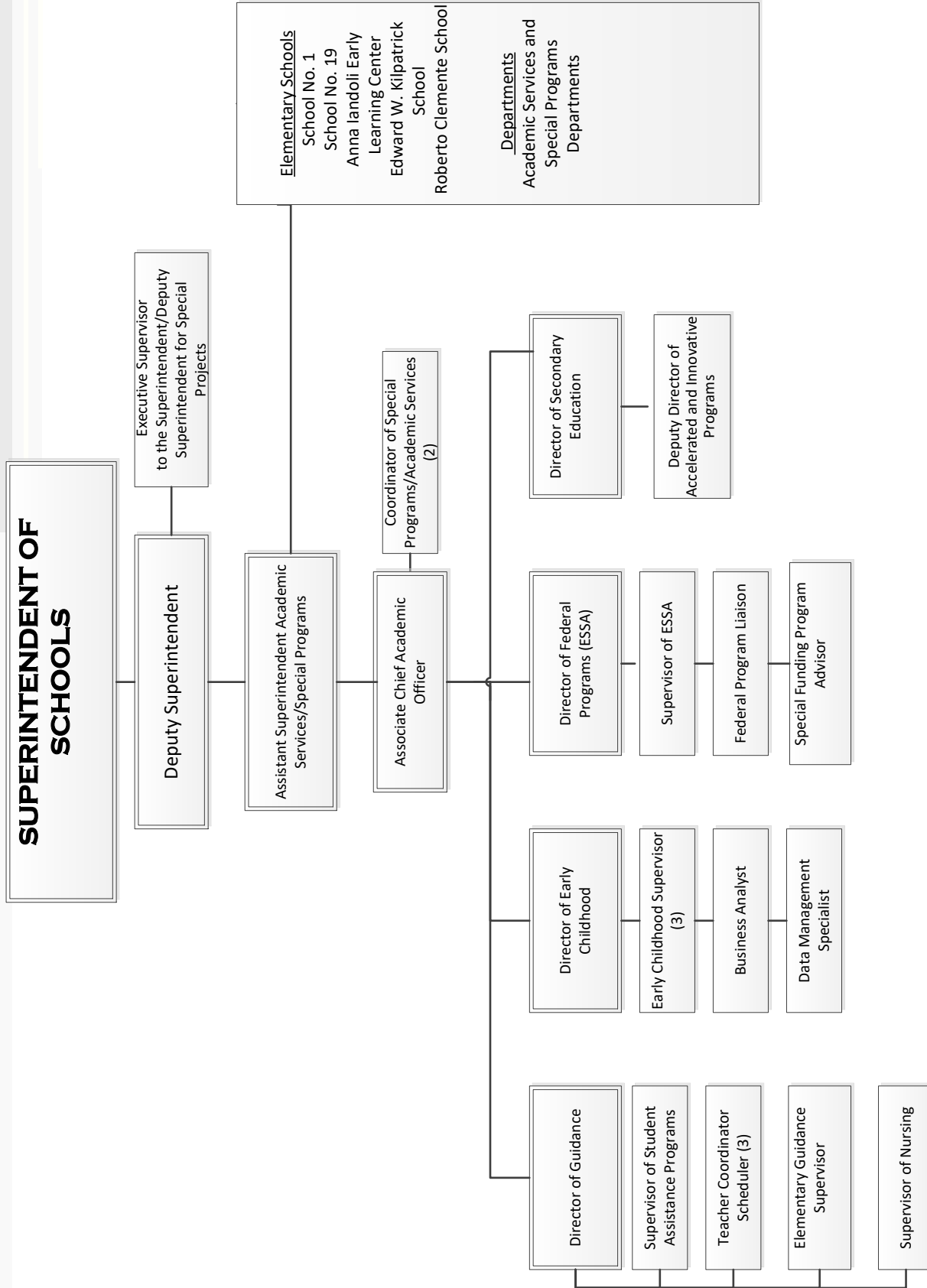
**SUPERINTENDENT OF SCHOOLS**

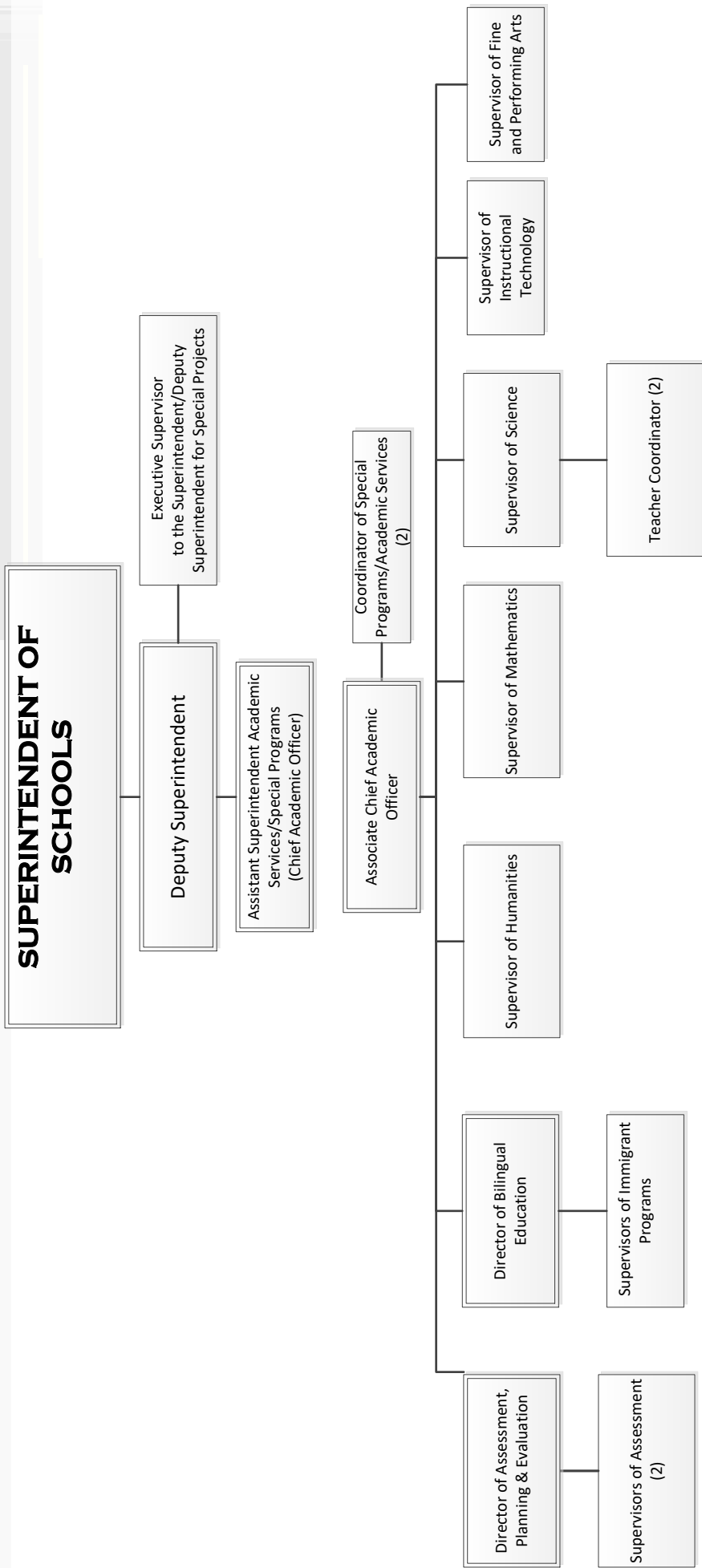


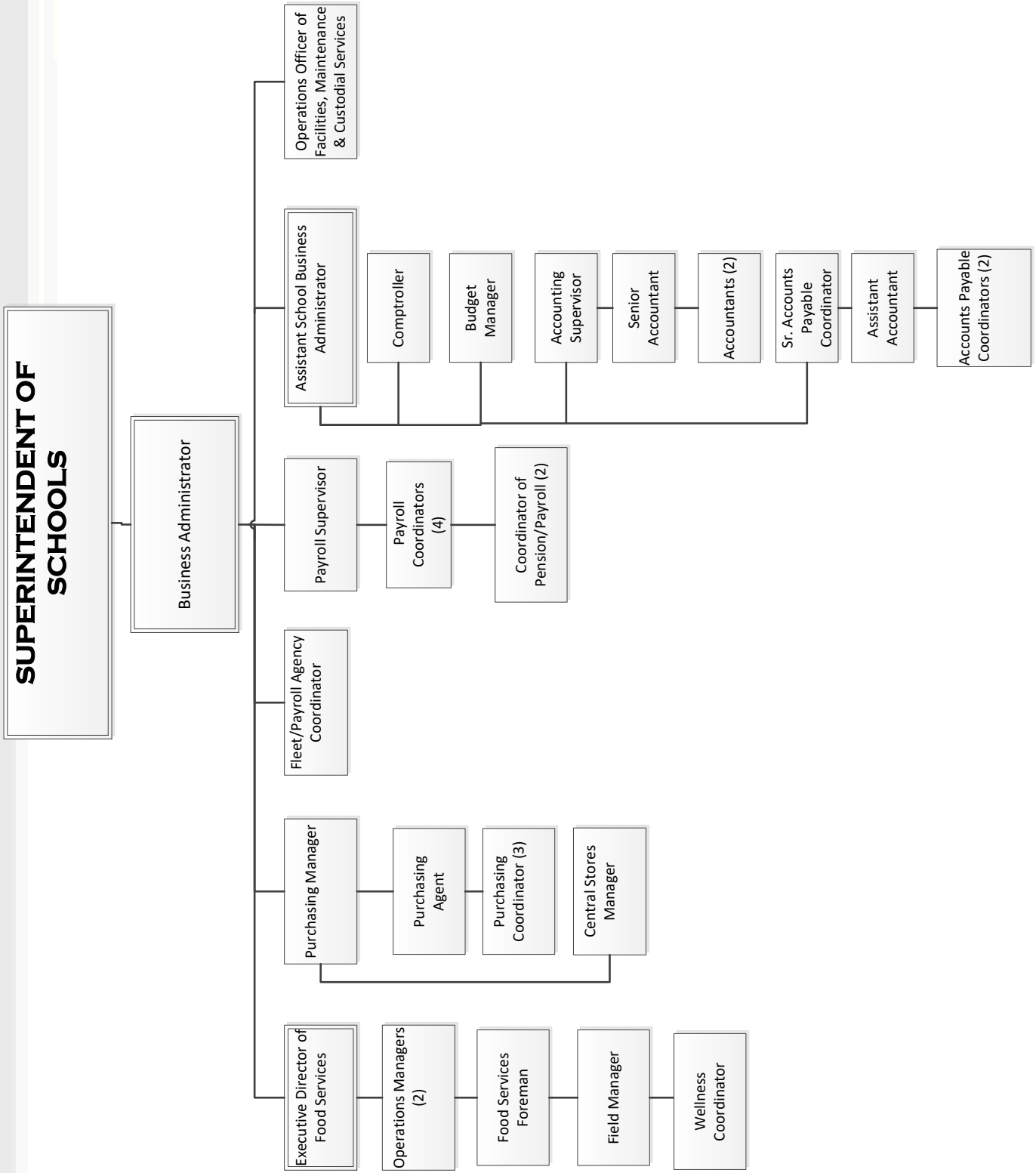


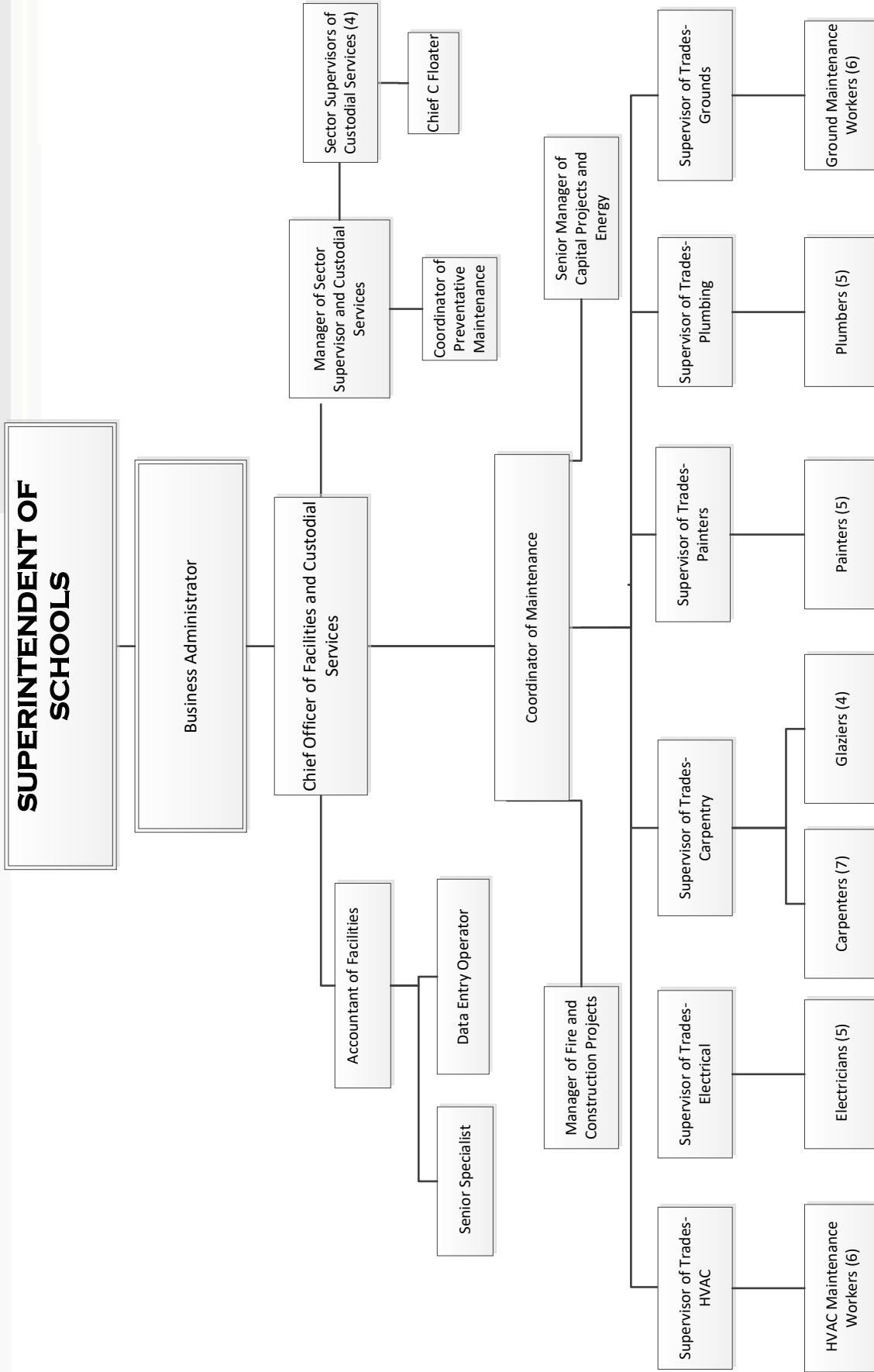
**SUPERINTENDENT OF SCHOOLS**

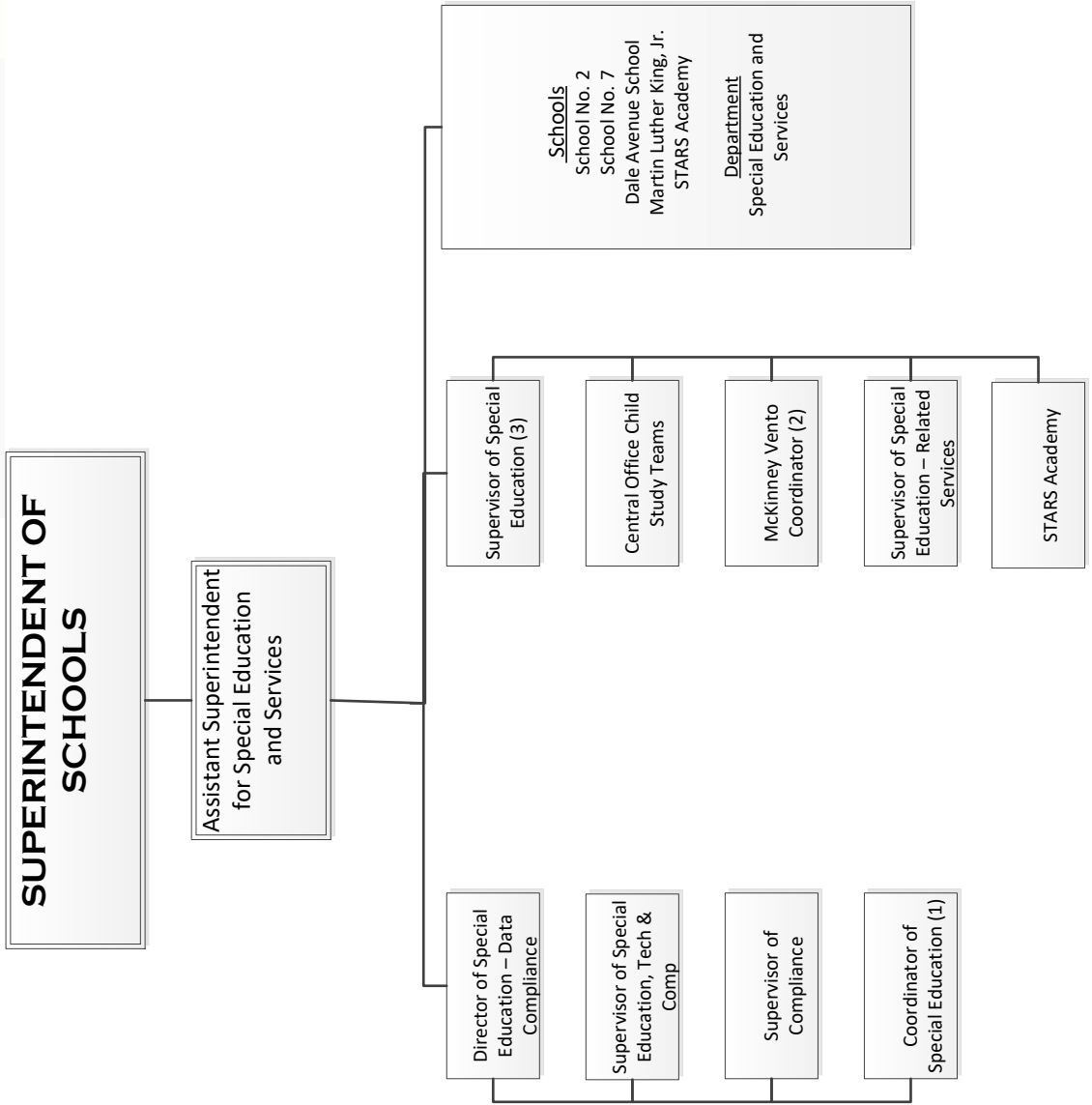


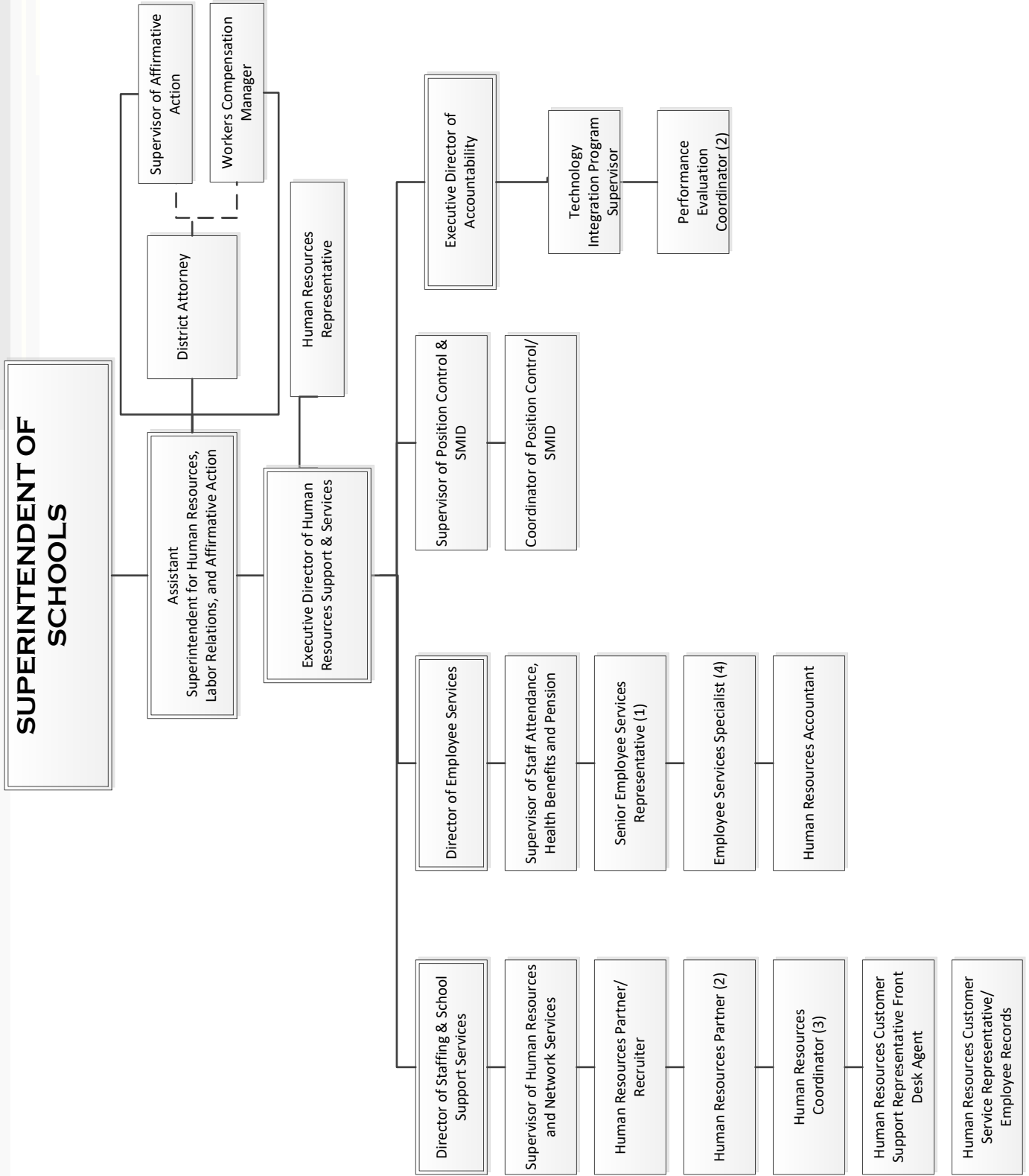


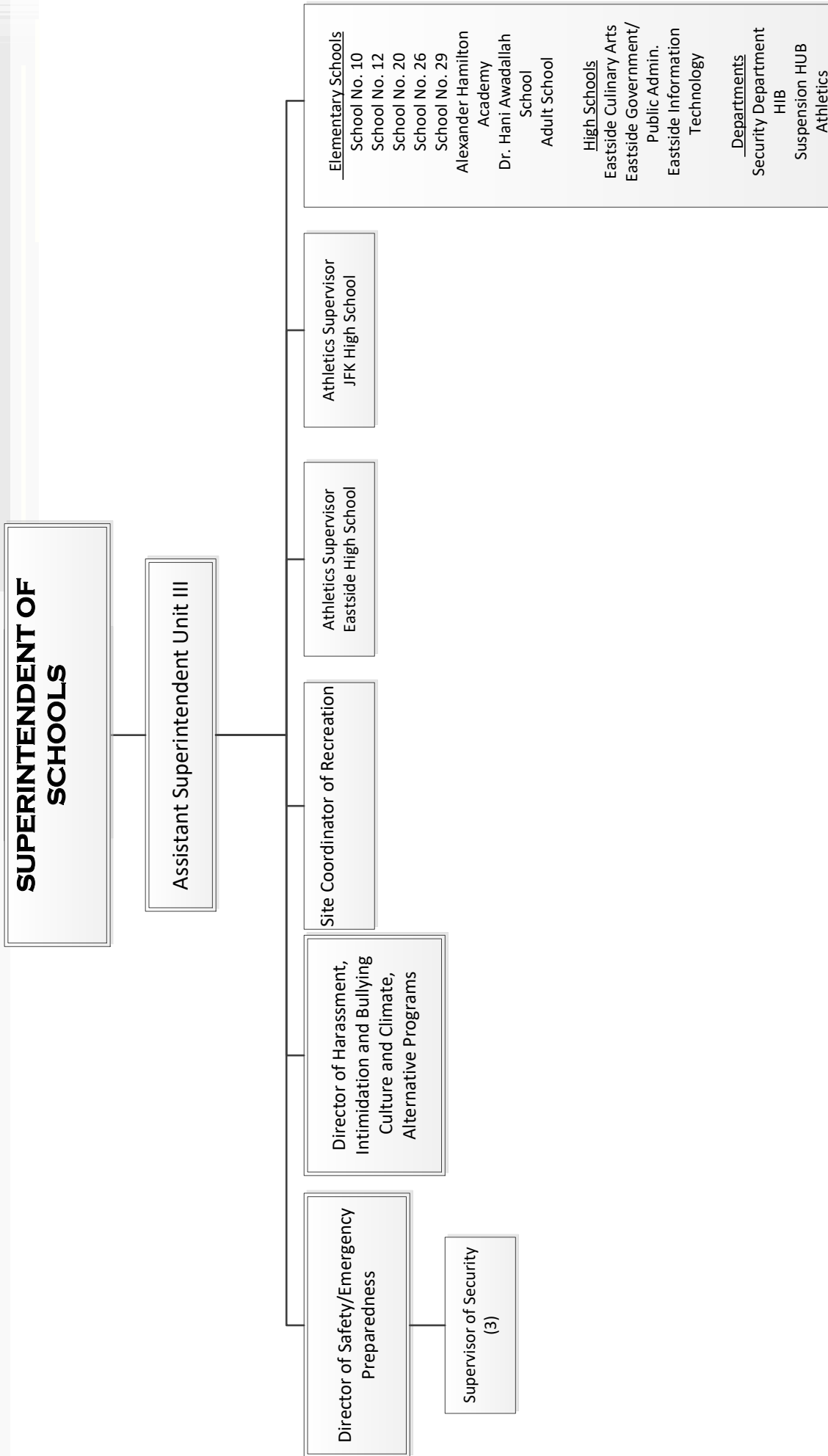














***PATERSON PUBLIC SCHOOLS***

***JUNE 30, 2022***

**BOARD MEMBERS**

**TERM EXPIRES**

Mr. Kenneth Simmons, President

January 2024

Ms. Nakima Redmon, Vice President

January 2025

Mr. Manuel Martinez, Jr.

January 2025

Mr. Vincent Arrington

January 2023

Mr. Emanuel Capers

January 2023

Ms. Oshin Castillo-Cruz

January 2025

Dr. Jonathan Hodges

January 2024

Ms. Dania Martinez

January 2024

Mr. Corey L. Teague

January 2023

***PATERSON PUBLIC SCHOOLS***

***DISTRICT OFFICIALS***

***JUNE 30, 2022***

***Ms. Eileen Shafer*** Superintendent of Schools

***Superintendent's Cabinet***

***Ms. Cheryl Coy*** Assistant Superintendent of Special Education &  
Services

***Mr. David Cozart*** Assistant Superintendent (Unit III)

***Ms. Jalyn Lyde*** Interim Assistant Superintendent (Unit II)

***Mr. Richard L. Matthews*** School Business Administrator

***Ms. Susana Peron*** Deputy Superintendent

***Ms. Pamela Powell*** Chief of Staff

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

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

***Ms. Cicely Warren*** Assistant Superintendent (Unit I)

# ***PATERSON PUBLIC SCHOOLS***

## ***Consultants and Advisors JUNE 30, 2022***

### **Architects of Record**

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

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

*DMR Architects*  
777 Terrace Avenue, Suite 607  
Hasbrouk Heights, NJ 07604

*Grant Engineering & Construction Group*  
211 Warren Street, Suite 209  
Newark, NJ 0103

*EI Associates*  
8 Ridgedale Avenue  
Cedar Knoll, NJ 07927

*H2M Architects & Engineers, Inc.*  
119 Cherry Hill Road, Suite 110  
Parsippany, NJ 07054

*LAN Associates*  
445 Godwin Ave  
Midland Park, NJ 07432

*Remington & Vernick Engineers*  
1 Hamilton Plaza, suite 210  
Secaucus, NJ 07094

### **Auditor of Record**

*Wielkotz Co, P.A.*  
401 Wanaque Avenue  
Pompton Lakes, NJ 07442

### **Legal Counsel**

*Khalifah L. Shabazz-Charles, Esq.*  
Souder, Shabazz & Woolridge LLP  
17 Academy Street, Suite 1200  
Newark, NJ 07102

### **Official Depository**

*TD Bank*  
100 Hamilton Plaza  
Paterson, NJ 07505

**FINANCIAL SECTION**



# WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA  
MATTHEW B. WIELKOTZ, CPA, PSA  
PAUL J. CUVA, CPA, RMA, PSA  
JAMES J. CERULLO, CPA, RMA, PSA  
KARI FERGUSON, CPA, RMA, CMFO, PSA  
ROBERT C. MCNINCH, CPA, CFE, PSA  
KEVIN REEVES, CPA, PSA

401 WANAQUE AVENUE  
POMPTON LAKES, NEW JERSEY 07442  
PHONE: (973)-835-7900  
FAX: (973)-835-7900  
EMAIL: OFFICE@W-CPA.COM  
WWW.W-CPA.COM

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Board of Education of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of the Paterson Public Schools Board of Education, in the County of Passaic, State of New Jersey, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Paterson Public Schools Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



***Responsibilities of Management 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, the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Paterson Public Schools Board of Education's ability to continue as a going concern for the next twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey and Government Auditing Standards, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with generally accepted auditing standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.



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

- Obtain an understanding of internal control relevant to the audit 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 Paterson Public Schools Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Paterson Public Schools Board of Education's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### *Other Matters*

#### *Required Supplementary Information*

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



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

*Other Information*

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

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

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





Honorable President and  
Members of the Board of Education  
Page 5.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022 on our consideration of the Paterson Public Schools Board of Education's 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 Board of Education's internal control over financial reporting and compliance.

*Steven D. Wielkotz*

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

*Wielkotz & Company, LLC*

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

December 20, 2022



**REQUIRED SUPPLEMENTARY  
INFORMATION - PART I**

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

As management of the Paterson Public Schools (the “School District”), we offer readers of the School District’s financial statements this narrative overview and analysis of the financial activities of the School District for the fiscal year ended June 30, 2022.

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

**FINANCIAL HIGHLIGHTS**

- In total, net position increased \$27,937,339. Net position of governmental activities increased \$25,399,955 while net position of business-type activity increased by \$2,537,384.
- General revenues accounted for \$716,543,302 in revenue or 83.3 percent of all district revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$143,743,594 or 16.7 percent of total revenues of \$860,286,896.
- The School District had \$815,154,684 in expenses related to governmental activities; only \$126,011,337 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of \$677,309,547 were adequate to provide for these programs.

**USING THIS ANNUAL REPORT**

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

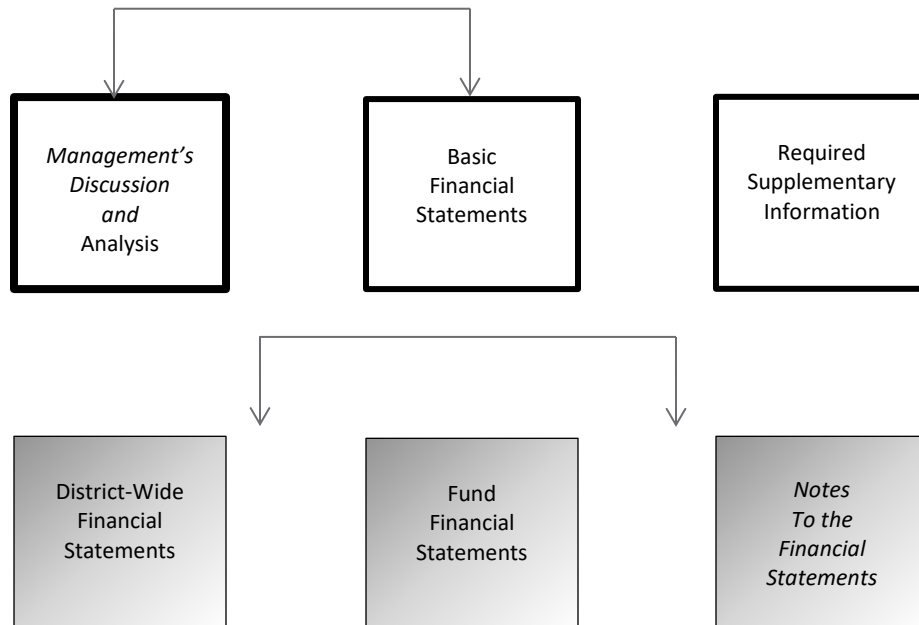
- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District’s overall financial status.

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ  
MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**USING THIS ANNUAL REPORT, (continued)**

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

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



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

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**USING THIS ANNUAL REPORT, (continued)**

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

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

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**USING THIS ANNUAL REPORT, (continued)**

**District-Wide Financial Statements**

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

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

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

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

**Fund Financial Statements**

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

**Governmental Funds**

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

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**USING THIS ANNUAL REPORT, (continued)**

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

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

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

**Proprietary Funds**

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

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

**Fiduciary Funds**

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

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**USING THIS ANNUAL REPORT, (continued)**

**Notes to the Financial Statements**

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

**Other Information**

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

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

**DISTRICT-WIDE FINANCIAL ANALYSIS**

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

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



**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)**

The School District's net position was \$214,730,042 at June 30, 2022 and \$186,792,703 at June 30, 2021. Restricted items of net position are reported separately to show legal constraints that limit the School District's ability to use these items of net position for day-to-day operations. Our analysis below focuses on the net position for 2022 compared to 2021 (Table 1) and change in net position (Table 2) of the School District.

**Table 1**

**Net Position  
June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
<b>Assets</b>						
Current and Other Assets	99,155,275	70,620,740	4,446,236	1,743,816	103,601,511	72,364,556
Capital Assets:	<u>357,591,574</u>	<u>381,535,446</u>	<u>52,060</u>	<u>169,165</u>	<u>357,643,634</u>	<u>381,704,611</u>
Total Assets	<u>456,746,849</u>	<u>452,156,186</u>	<u>4,498,296</u>	<u>1,912,981</u>	<u>461,245,145</u>	<u>454,069,167</u>
<b>Deferred Outflows:</b>						
Deferred Outflows Related to Debt Refunding						0
Deferred Outflows of Resources						
Related to PERS	<u>13,948,454</u>	<u>23,484,377</u>	_____	_____	<u>13,948,454</u>	<u>23,484,377</u>
Total Deferred Outflows	<u>13,948,454</u>	<u>23,484,377</u>	_____	_____	<u>13,948,454</u>	<u>23,484,377</u>
<b>Liabilities</b>						
Current Liabilities	77,238,608	53,426,958	262,080	211,787	77,500,688	53,638,745
Noncurrent Liabilities	<u>124,726,081</u>	<u>181,183,903</u>	_____	_____	<u>124,726,081</u>	<u>181,183,903</u>
Total Liabilities	<u>201,964,689</u>	<u>234,610,861</u>	<u>262,080</u>	<u>211,787</u>	<u>202,226,769</u>	<u>234,822,648</u>
<b>Deferred Inflows:</b>						
Deferred Commodities Revenue	713,896	751,649	14,777	17,139	728,673	768,788
Deferred Inflows of Resources						
Related to PERS	<u>57,508,115</u>	<u>55,169,585</u>	_____	_____	<u>57,508,115</u>	<u>55,169,585</u>
Total Deferred Inflows	<u>58,222,011</u>	<u>55,921,234</u>	<u>14,777</u>	<u>17,139</u>	<u>58,236,788</u>	<u>55,169,585</u>
<b>Net Position</b>						
Invested in Capital Assets-						
Net of Related Debt	329,972,488	343,840,259	52,060	169,165	330,024,548	344,009,424
Restricted	60,809,175	34,616,949			60,809,175	34,616,949
Unrestricted	<u>(180,273,060)</u>	<u>(193,348,560)</u>	<u>4,169,379</u>	<u>1,514,890</u>	<u>(176,103,681)</u>	<u>(191,833,670)</u>
Total Net Position	<u>210,508,603</u>	<u>185,108,648</u>	<u>4,221,439</u>	<u>1,684,055</u>	<u>214,730,042</u>	<u>186,792,703</u>

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)**

Table 2 below shows the changes in net position for fiscal year 2022 compared to 2021.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
<b>Revenues</b>						
Program Revenues:						
Charges for Services and						
Sales	\$1,142,925	\$462,837	\$8,868	\$5,028	\$1,151,793	\$467,865
Operating Grants and						
Contributions	104,068,359	85,791,819	17,723,389	9,753,800	121,791,748	95,545,619
Capital Grants and						
Contributions	20,800,053	32,039,122			20,800,053	32,039,122
General Revenues:						
Taxes:						
Property Taxes	61,034,676	54,495,247			61,034,676	54,495,247
Federal and State Aid not						
Restricted	645,411,669	558,297,696			645,411,669	558,297,696
Miscellaneous Income	9,984,567	5,161,266			9,984,567	5,161,266
Other Restricted Miscellaneous						18,466,393
Income	15,705	18,466,393			15,705	
Investment Income	96,685	67,908			96,685	67,908
Transfers	<u>(2,000,000)</u>	<u>(4,003,808)</u>	<u>2,000,000</u>	<u>4,003,808</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers	<u>840,554,639</u>	<u>750,778,480</u>	<u>19,732,257</u>	<u>13,762,636</u>	<u>860,286,896</u>	<u>764,541,116</u>

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
<b>Expenses</b>						
Instruction:						
Regular	\$237,678,950	\$245,192,217			\$237,678,950	\$245,192,217
Special Education	45,298,598	56,273,380			45,298,598	56,273,380
Other Special Instruction	19,569,336	24,682,807			19,569,336	24,682,807
Other Instruction	7,353,813	8,196,464			7,353,813	8,196,464
Support Services:						
Tuition	37,978,989	39,502,822			37,978,989	39,502,822
Student & Instruction Related Services	147,475,406	146,593,997			147,475,406	146,593,997
School Administrative Services	18,438,230	22,085,691			18,438,230	22,085,691
General Administrative Services	6,410,192	6,192,503			6,410,192	6,192,503
Central Administration and Admin. Info. Tech.	13,567,184	13,901,209			13,567,184	13,901,209
Plant Operations and Maintenance	53,238,286	43,020,730			53,238,286	43,020,730
Pupil Transportation	16,454,995	4,151,498			16,454,995	4,151,498
Unallocated Benefits	165,568,418	61,537,450			165,568,418	61,537,450
Interest on Long-Term Debt					0	0
Unallocated depreciation	46,122,287	24,111,063			46,122,287	24,111,063
Food Service	<u>                    </u>	<u>                    </u>	<u>17,194,873</u>	<u>11,074,773</u>	<u>17,194,873</u>	<u>11,074,773</u>
Total Expenses and Transfers	<u>815,154,684</u>	<u>695,441,831</u>	<u>17,194,873</u>	<u>11,074,773</u>	<u>832,349,557</u>	<u>706,516,604</u>
Increase or (Decrease) in						
Net Position	<u>25,399,955</u>	<u>55,336,649</u>	<u>2,537,384</u>	<u>2,687,863</u>	<u>27,937,339</u>	<u>58,024,512</u>

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)**

Governmental and Business-Type Activities

As reported in the Statement of Activities the cost of all of our governmental and business-type activities this year was \$832,349,557. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only \$61,034,676 because some of the cost was paid by those who benefitted from the programs \$1,151,793, by other governments and organizations who subsidized certain programs with grants and contributions \$121,791,748, unrestricted federal and state aid \$645,411,669, other restricted miscellaneous revenue \$15,705, federal and state aid capital outlay \$20,800,053, and investment income \$96,685 by miscellaneous sources \$9,984,567.

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2022, and the amount and percentage of increases/(decreases) relative to the prior year.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2021</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Local Source	\$72,374,226	9.0%	(\$6,281,097)	-7.99%	\$78,655,323
State Source	656,493,011	81.5%	31,456,577	5.03%	625,036,434
Federal Source	<u>76,453,649</u>	<u>9.5%</u>	<u>25,396,118</u>	49.74%	<u>51,057,531</u>
Total	<u>\$805,320,886</u>	<u>100.0%</u>	<u>\$50,571,598</u>	6.70%	<u>\$754,749,288</u>

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2021</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Current Expenditures:					
Instruction	\$277,632,227	35.7%	\$14,352,951	5.45%	\$263,279,279
Support Services	460,334,141	59.1%	43,806,234	10.52%	416,527,907
Capital Outlay	<u>40,802,098</u>	<u>5.2%</u>	<u>2,704,930</u>	7.10%	<u>38,097,168</u>
Total	<u>\$778,768,466</u>	<u>100.0%</u>	<u>\$60,864,115</u>	8.48%	<u>\$717,904,354</u>

Changes in expenditures were the result of varying factors.

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS**

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

During the fiscal year ended June 30, 2022, the School District amended the General Fund Budget by \$-0- for changes in State Aid.

During the fiscal year ended June 30, 2022, the School District amended the Special Revenue Fund by \$63,428,071 for increases in federal and state grants.

**General Fund**

The General Fund actual revenue was \$920,420,865, including transfers. That amount is \$94,812,200 above the final amended budget of \$825,608,665. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of \$100,064,243 for TPAF pension and social security reimbursements, \$6,383,560 additional in local anticipated revenues, and \$2,398,239 additional in extraordinary aid.

The actual expenditures of the General Fund were \$889,368,790, including transfers, which is \$71,008,100 above the final amended budget of \$566,044,674. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of \$100,064,243 for TPAF pension and social security reimbursements, and \$29,056,143 of unexpended budgeted funds.

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance \$31,055,570 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance increased \$184,716 from \$23,715,175 at June 30, 2021 to \$23,911,144 at June 30, 2022.

**Special Revenue Fund**

The special revenue fund actual revenue was \$129,820,345 including transfers. That amount is \$129,286,155 below the final amended budget of \$259,106,500. The variance between the actual revenues and the final budget was state and federal grant revenue that was anticipated to be spent by fiscal year end. The state and federal grant revenue will be received/realized in the next fiscal year.

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS, (continued)**

**Special Revenue Fund, (continued)**

The actual expenditures of the special revenue fund were \$129,810,969, which is \$129,295,531 below the final amended budget of \$259,106,500. The variance between the actual expenditures and the final budget was due to the anticipation of fully expending state and federal grant programs. Expenditures will be incurred in the next fiscal year.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal year 2022 the School District had \$656,587,699 invested in sites, buildings, equipment and construction in progress. Of this amount \$298,944,065 in depreciation has been taken over the years. We currently have a net book value of \$357,643,634. Total additions for the year were \$70,666,869, the majority of which was for various technology and office equipment, transportation equipment, food service equipment and improvements to the District's facilities. Table 3 shows fiscal year 2022 balances compared to 2021.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$9,006,387	\$9,006,387	\$	\$	\$9,006,387	\$9,006,387
Construction in Progress	109,734,482	147,185,354			109,734,482	147,185,354
Buildings and Building Improvements	227,562,839	216,617,557			227,562,839	216,617,557
Machinery and Equipment	<u>11,287,866</u>	<u>8,726,148</u>	<u>52,060</u>	<u>169,165</u>	<u>11,339,926</u>	<u>8,895,313</u>
Total Expenses	<u>\$357,591,574</u>	<u>\$381,535,446</u>	<u>\$52,060</u>	<u>\$169,165</u>	<u>\$357,643,634</u>	<u>\$381,704,611</u>

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

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)**

**Debt Administration**

At June 30, 2022, the District had \$130,222,812 of long-term debt. Of this amount, \$6,938,358 is for compensated absences, \$16,418,767 is for obligation under financed purchases, \$82,552,872 is for net pension liability, \$17,010,000 is for general bond obligations, and \$6,588,919 is for Right to Use Lease Liability.

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

	<u>2022</u>	<u>2021</u>	Percentage <u>Change</u>
Other Liabilities:			
General Bond Obligations	\$17,010,000	\$17,010,000	100%
Amortization - Bond Premium	<u>713,896</u>	<u>751,469</u>	100%
Total Certificates of Participation (Net)	17,723,896	17,761,469	100%
Capital Leases	16,418,767	19,933,718	-18%
Judgment - State Aid Recovery		398,531	-100%
Compensated Absences Payable	6,968,358	7,655,884	-9%
Net Pension Liability	82,552,872	116,100,770	-29%
Right to Use Lease Liability	<u>6,588,919</u>	<u>10,156,156</u>	-35%
Total Other Liabilities	<u>\$130,252,812</u>	<u>\$172,006,528</u>	-24%

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The economy in the State of New Jersey is slowly improving. The current State of New Jersey revenue estimates have increased to the point that the legislature and governor have approved a State Aid funding bill for the 2022-2023 school year that is greater than the level of the 2021-2021 school year.

These factors were considered in preparing the Paterson Public Schools' budgets for the 2022-2023 fiscal year.

**PATERSON PUBLIC SCHOOLS  
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
(CONTINUED)**

**REQUESTS FOR INFORMATION**

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

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



# **BASIC FINANCIAL STATEMENTS**

**DISTRICT-WIDE FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS**  
**Statement of Net Position**  
**June 30, 2022**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	46,731,198	3,703,751	50,434,949
Receivables, net	19,597,218	2,154,214	21,751,432
Inventory		306,980	306,980
Internal Balances	1,718,709	(1,718,709)	-
Restricted assets:			
Capital reserve account - cash	15,913,619		15,913,619
Emergency reserve account - cash	1,000,000		1,000,000
Payroll deduction and withholdings account - cash	3,124,690		3,124,690
Unemployment compensation account - cash	4,051,736		4,051,736
Student activity accounts - cash	436,637		436,637
Scholarship accounts - cash	57,891		57,891
Non-Current Assets:			
Right to use lease assets, net of amortization	6,523,577		
Capital assets:			
Land and Construction in Progress	118,740,869		118,740,869
Depreciable Buildings, Improvements and Equipment (net)	238,850,705	52,060	238,902,765
Total Assets	<u>456,746,849</u>	<u>4,498,296</u>	<u>454,721,568</u>
Deferred Outflows:			
Deferred outflows of resources related to PERS	13,948,454		13,948,454
Total Deferred Outflows	<u>13,948,454</u>	<u>-</u>	<u>13,948,454</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	39,788,705	262,080	40,050,785
Contracts payable	4,580,805		4,580,805
Loans payable	395,716		395,716
Payable to federal government	-		-
Payable to state government	163,490		163,490
Payroll deductions and withholdings payable	3,220,471		3,220,471
Unemployment compensation claims payable	1,067,138		1,067,138
Unearned revenue	23,239,448		23,239,448
Noncurrent liabilities:			
Due within one year	4,782,835		4,782,835
Due beyond one year	124,726,081		124,726,081
Total liabilities	<u>201,964,689</u>	<u>262,080</u>	<u>202,226,769</u>
Deferred Inflows:			
Deferred inflows of resources related to PERS	57,508,115		57,508,115
Deferred inflows of unamortized bond premiums	713,896		713,896
Deferred inflows of Commodity Revenue		14,777	14,777
Total Deferred Inflows	<u>58,222,011</u>	<u>14,777</u>	<u>58,236,788</u>
<b>NET POSITION</b>			
Invested in capital assets	329,972,488	52,060	330,024,548
Restricted for:			
Debt service	789,042		789,042
Capital projects	8,861,124		8,861,124
Other purposes	51,159,009		51,159,009
Unrestricted (Deficit)	<u>(180,273,060)</u>	<u>4,169,379</u>	<u>(176,103,681)</u>
Total net position	<u>210,508,603</u>	<u>4,221,439</u>	<u>214,730,042</u>

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

PATERSON PUBLIC SCHOOLS  
Statement of Activities  
Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Governmental activities:							
Instruction:							
Regular	130,651,855	107,027,095	475,319	28,731,095		(208,472,536)	(208,472,536)
Special education	38,095,715	7,202,883				(45,298,598)	(45,298,598)
Other special instruction	16,488,194	3,081,142				(19,569,336)	(19,569,336)
Other instruction	6,298,001	1,055,812				(7,353,813)	(7,353,813)
Support services:							
Tuition	37,978,989		667,606 *	75,337,264		(37,978,989)	(37,978,989)
Student & instruction related services	125,680,763	21,794,643				(71,470,536)	(71,470,536)
General administrative services	5,863,582	546,610				(6,410,192)	(6,410,192)
School administrative services	16,189,927	2,248,303				(18,438,230)	(18,438,230)
Central services and administrative information technology	10,812,701	2,754,483			20,800,053	(13,567,184)	(13,567,184)
Plant operations and maintenance	50,178,891	3,059,395				(32,438,233)	(32,438,233)
Pupil transportation	16,448,747	6,248				(16,454,995)	(16,454,995)
Unallocated benefits	165,568,418					(165,568,418)	(165,568,418)
Interest on long-term debt						-	-
Unallocated depreciation	46,122,287					(46,122,287)	(46,122,287)
Total governmental activities	666,378,070	148,776,614	1,142,925	104,068,359	20,800,053	(689,143,347)	(689,143,347)
Business-type activities:							
Food Service	17,194,873		8,868	17,723,389		537,384	537,384
Total business-type activities	17,194,873		8,868	17,723,389		537,384	537,384
Total primary government	683,572,943		1,151,793	121,791,748	20,800,053	(689,143,347)	(688,605,963)
General revenues:							
Taxes:							
Levied for general purposes						61,034,676	61,034,676
Federal and State aid not restricted						645,411,669	645,411,669
Investment Earnings						96,685	96,685
Miscellaneous Income						9,984,567	9,984,567
Other Restricted Miscellaneous Revenue Transfers						15,705 **	15,705
Total general revenues, special items, extraordinary items and transfers						(2,000,000)	-
Change in Net Position						714,543,302	716,543,302
Net Position—beginning, restated						2,537,384	27,937,339
Net Position—ending						185,108,648	186,792,703
Net Position—ending						210,508,603	214,730,042

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

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

**FUND FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2022**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents					
Checking	15,200,886	21,328,285	10,202,027		46,731,198
Accounts Receivable -					
Tuition	557,028				557,028
Interfunds	2,272,440	105,118		789,042	3,166,600
Intergovernmental - Federal	227,903	11,671,578			11,899,481
Intergovernmental - State	780,376	5,215,417	517,340		6,513,133
Other receivables	310,846	5,000	175,282		491,128
Restricted cash and cash equivalents					
Capital reserve	15,913,619				15,913,619
Emergency Reserve	1,000,000				1,000,000
Payroll deductions and withholdings	3,124,690				3,124,690
Unemployment compensation	4,051,736				4,051,736
Student activity accounts		436,637			436,637
Scholarship accounts		57,891			57,891
<b>Total assets</b>	<b>43,439,524</b>	<b>38,819,926</b>	<b>10,894,649</b>	<b>789,042</b>	<b>93,943,141</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	11,103,331	15,008,987	564,517		26,676,835
Judgements Payable-Workers Compensation	4,580,805				4,580,805
Intergovernmental accounts payable - State		163,490			163,490
Intergovernmental accounts payable - Federal					-
Compensated Absences Payable	792,005				792,005
Loans Payable	395,716				395,716
Accrued salaries & benefits	2,745,069	176,156			2,921,225
Interfund payables	105,118	29,107	1,177,218		1,311,443
Payroll deductions and withholdings payable	3,220,471				3,220,471
Unemployment compensation claims payable	1,067,138				1,067,138
Unearned revenue		22,947,658	291,790		23,239,448
<b>Total liabilities</b>	<b>24,009,653</b>	<b>38,325,398</b>	<b>2,033,525</b>	<b>-</b>	<b>64,368,576</b>
<b>Fund Balances:</b>					
<b>Restricted for:</b>					
Excess Surplus - current year	15,000,103				15,000,103
Excess Surplus - prior year - designated for subsequent year's expenditures	9,074,771				9,074,771
Capital reserve account	9,913,619				9,913,619
Emergency reserve account	1,000,000				1,000,000
Unemployment compensation	2,984,599				2,984,599
Student groups		436,637			436,637
Scholarships		57,891			57,891
<b>Assigned to:</b>					
Year-end Encumbrances	3,909,329				3,909,329
Capital projects			8,861,124		8,861,124
Debt service				789,042	789,042
Designated by the BOE for subsequent year's expenditures	7,504,821				7,504,821
Unassigned:					
General fund	(29,957,371)				(29,957,371)
<b>Total Fund balances</b>	<b>19,429,871</b>	<b>494,528</b>	<b>8,861,124</b>	<b>789,042</b>	<b>29,574,565</b>
<b>Total liabilities and fund balances</b>	<b>43,439,524</b>	<b>38,819,926</b>	<b>10,894,649</b>	<b>789,042</b>	

Amounts reported for governmental activities in the statement of net assets (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$652,033,386 and the accumulated depreciation is \$294,441,812	357,591,574
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds	
Lease assets	10,156,156
Accumulated amortization	(3,632,579)
Accrued liability for interest on long-term debt is not due and payable in the current period and is not reported as a liability in the funds	(674,484)
Accounts payable for subsequent Pension payment is not a payable in the funds	(8,724,156)
Bond issuance premium is recorded as revenue in the Governmental Funds in the year of receipt. The original premium is \$789,042 and accumulated amortization is \$37,573	(713,896)
Deferred outflows and inflows of resources are applicable to future periods and therefore are not reported in the funds.	
Deferred outflows of resources related to PERS Pension Liability	13,948,454
Deferred inflows of resources related to PERS Pension Liability	(57,508,115)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 7)	(129,508,916)
Net position of governmental activities	210,508,603

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

**PATERSON PUBLIC SCHOOLS**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Fiscal Year Ended June 30, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local sources:					
Municipal tax levy	61,034,676				61,034,676
Tuition charges	475,319				475,319
Other restricted Revenues	4,225				4,225
Scholarship donations		11,480			11,480
Student group receipts		667,606			667,606
Miscellaneous	10,096,228	124,779			10,221,007
<b>Total - Local Sources</b>	<b>71,610,448</b>	<b>803,865</b>	-	-	<b>72,414,313</b>
State sources	581,512,929	54,166,399	20,800,053		656,479,381
Federal sources	1,603,164	74,850,485			76,453,649
<b>Total revenues</b>	<b>654,726,541</b>	<b>129,820,748</b>	<b>20,800,053</b>	-	<b>805,347,343</b>
<b>EXPENDITURES</b>					
Current:					
Regular instruction	101,994,404	28,731,095			130,725,499
Special education instruction	38,095,715				38,095,715
Other special instruction	16,488,194				16,488,194
School sponsored/other instructional	6,298,001				6,298,001
Support services and undistributed costs:					
Tuition	37,978,989				37,978,989
Attendance and social work services	2,844,718				2,844,718
Health services	5,484,935				5,484,935
Student & instruction related services	57,148,509	75,360,224			132,508,733
School administrative services	16,189,927				16,189,927
General administrative services	6,195,780				6,195,780
Central services & administrative information technology	12,552,009				12,552,009
Plant operations and maintenance	36,241,568				36,241,568
Pupil transportation	16,448,893				16,448,893
Unallocated benefits	91,847,306				91,847,306
On-behalf contributions	100,064,243				100,064,243
Transfer to charter school	84,936,019				84,936,019
Special Schools	1,092,296				1,092,296
Capital outlay	3,153,710	10,894,343	26,754,044		40,802,098
<b>Total expenditures</b>	<b>635,055,216</b>	<b>114,985,662</b>	<b>26,754,044</b>	-	<b>776,794,923</b>
Excess (Deficiency) of revenues	19,671,325	14,835,086	(5,953,991)	-	28,552,420
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	264,307,626				264,307,626
Transfers out	(254,313,576)	(14,825,709)			(269,139,285)
<b>Total other financing sources and uses</b>	<b>9,994,050</b>	<b>(14,825,709)</b>	-	-	<b>(4,831,659)</b>
Net change in fund balances	29,665,375	9,377	(5,953,991)	-	23,720,761
Fund balance—July 1	(10,235,504)	485,151	14,815,115	789,042	5,853,804
Fund balance—June 30	19,429,871	494,528	8,861,124	789,042	29,574,565

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

**PATERSON PUBLIC SCHOOLS**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**Fiscal Year Ended June 30, 2022**

<b>Total net change in fund balances - governmental funds (from B-2)</b>	23,720,761
Amounts reported for governmental activities in the statement of activities (A-2) are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.	
Depreciation expense	(46,122,287)
Non-depreciable capital outlay - Construction in Progress	(37,450,872)
Depreciable Capital outlays	<u>59,629,287</u>
	(23,943,872)
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds	
Right to use assets at historical cost	
Accumulated amortization	(3,632,579)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities. In the current year, these amounts consist of:	
Right to Use Lease Liability	3,567,237
Financed Purchases - Principal	3,514,951
Judgement - State Aid Recovery	<u>398,531</u>
	7,480,719
In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation. (+)	
Right to Use Leases	(10,470)
Energy Savings Refunding Bonds	(200,381)
Financed Purchases Obligations - Prior Year	584,045
Financed Purchases Obligations	<u>(463,633)</u>
	(90,440)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).	
Decrease in compensated absences payable	717,526
District pension contributions are reported as expenditures in the governmental funds when made. However, per GASB No. 68 they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.	
District Pension Contributions	8,160,977
Less: Pension Expense	<u>12,949,290</u>
Decrease in Pension Expense	21,110,267
Per GASB No. 68, Non-employer contributing entities are required to record any increases in revenue and expense for On-behalf TPAF pension payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements.	
Increase in On-behalf State Aid TPAF Pension	16,421,641
Increase in On-behalf TPAF Pension Expense	<u>(16,421,641)</u>
The governmental funds report the effect of bond premiums, discounts, and other similar items when debt is first issued. Whereas these amounts are deferred and amortized in the Statement of Activities (+)	
Amortization of Original Issue Premium	37,573
Per GASB No. 75 Non-employer contributing entities are required to record an increases in revenue and expense for On-behalf TPAF post employment medical payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements	
Increase in On-behalf State Aid TPAF Post Employment Medical Revenue	37,233,755
Increase in On-behalf State Aid TPAF Post Employment Medical Expense	<u>(37,233,755)</u>
<b>Change in net assets of governmental activities</b>	<u><b>25,399,955</b></u>

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



**PATERSON PUBLIC SCHOOLS**  
**Statement of Net Position**  
**Proprietary Funds**  
**Fiscal Year Ended June 30, 2022**

		<u><b>Business-type Activities - Enterprise Fund</b></u>
		<u><b>Food Service Program</b></u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	3,703,751	
Accounts receivable:		
State	24,155	
Federal	2,130,059	
Inventories	306,980	
Total current assets		<u>6,164,945</u>
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,201,657	
Less accumulated depreciation	<u>(4,502,253)</u>	
Total capital assets (net of accumulated depreciation)	52,060	
Total assets		<u>6,217,005</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	109,044	
Accrued Salaries and Wages	153,036	
Interfund Payable	1,718,709	
Total Liabilities		<u>1,980,789</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Commodities Revenue	14,777	
Total Deferred Inflows of Resources		<u>14,777</u>
Total Liabilities and Deferred Inflows of Resources		<u>1,995,566</u>
<b>NET POSITION</b>		
Invested in capital assets net of related debt	52,060	
Unrestricted	4,169,379	
Total net position		<u><u>4,221,439</u></u>

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

**PATERSON BOARD OF EDUCATION**  
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Proprietary Funds**  
**Fiscal Year Ended June 30, 2022**

	Business-type Activities - Enterprise Fund				Total Enterprise
	Food Service Programs				
	School Nutrition	Summer Food Service Program	Seamless Summer Option (COVID-19)	Fresh Fruit and Vegetable Program	
Operating Revenues:					
Charges for Services:					
Daily Sales - Non-Reimbursable Programs	5,567				5,567
Special Functions - Non-Reimbursable Programs	3,301				3,301
Miscellaneous					-
Total Operating Revenues	<u>8,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,868</u>
Operating Expenses:					
Cost of Food - Reimbursable Programs		318,223	7,406,401	302,100	8,026,724
Cost of Food - Non-Reimbursable Programs					-
Salaries			6,025,480	9,215	6,034,695
Supplies and Materials			107,173		107,173
Employee Benefits			2,636,699		2,636,699
Depreciation Expense	117,105				117,105
Repairs and Other Expenses			238,552		238,552
Other Expenses			8,445		8,445
Purchased Services			25,480		25,480
Total Operating Expenses	<u>117,105</u>	<u>318,223</u>	<u>16,448,230</u>	<u>311,315</u>	<u>17,194,873</u>
Operating Income (Loss)	<u>(108,237)</u>	<u>(318,223)</u>	<u>(16,448,230)</u>	<u>(311,315)</u>	<u>(17,186,005)</u>
Nonoperating Revenues (Expenses):					
State Sources:					
School Lunch Program			237,542		237,542
Federal Sources:					
National School Lunch Program			10,078,339		10,078,339
School Breakfast Program			5,408,014		5,408,014
After School Snack Program			124,060		124,060
Fresh Fruit and Vegetable Program				336,645	336,645
Summer Food Program		318,223			318,223
CACFP Food					-
P-EBT Administrative Costs	5,950				5,950
Supply Chain Assistance			430,839		430,839
U.S.D.A. Commodities			749,843		749,843
Miscellaneous Income	184				184
Interest Income	3,087				3,087
Cancellation of Prior Year Accounts Payable	30,663				30,663
Total Nonoperating Revenues (Expenses)	<u>39,884</u>	<u>318,223</u>	<u>17,028,637</u>	<u>336,645</u>	<u>17,723,389</u>
Income (Loss) Before Contributions & Transfers	<u>(68,353)</u>	<u>-</u>	<u>580,407</u>	<u>25,330</u>	<u>537,384</u>
Other financing sources/(uses)					
Operating Transfer In	2,000,000				2,000,000
Change in net assets	1,931,647	-	580,407	25,330	2,537,384
Total Net Position—Beginning	<u>1,581,156</u>	<u>-</u>	<u>-</u>	<u>102,899</u>	<u>1,684,055</u>
Total Net Position—Ending	<u>3,512,803</u>	<u>-</u>	<u>580,407</u>	<u>128,229</u>	<u>4,221,439</u>

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

**PATERSON PUBLIC SCHOOLS**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Fiscal Year Ended June 30, 2022**

	<u><b>Business-type Activities - Enterprise Fund</b></u>
	<u><b>Food Service Program</b></u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	8,868
Payments for Employees Salaries, Payroll Taxes and Benefits	(8,518,358)
Payments to Suppliers for Goods and Services	(12,536,975)
Net Cash Provided by (used for) Operating Activities	<u>(21,046,465)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Receipts from State Subsidy	272,151
Receipts from Federal Subsidy	17,182,623
Interest Income	3,087
Transfer In	2,000,000
Miscellaneous Income	184
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>19,458,045</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(1,588,420)</u>
Balances—Beginning of Year	<u>5,292,171</u>
Balances—End of Year	<u><u>3,703,751</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:</b>	
Operating Income (Loss)	(17,186,005)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	117,105
Food Distribution Program	747,481
Increase (Decrease) in Interfund	(4,740,774)
(Increase) Decrease in Inventories	(65,227)
Increase (Decrease) in Accounts Payable	80,955
Total Adjustments	<u>(3,860,460)</u>
Net Cash Provided by (used for) Operating Activities	<u><u>(21,046,465)</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

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

**A. Description of the School District and Reporting Entity:**

The Paterson Public Schools (the "Board" or the District") is an instrumentality of the State of New Jersey, established to function as an educational institution. The Board consists of nine elected officials. On August 7, 1991, pursuant to the order of the Department of Education, State of New Jersey, the Paterson Board of Education was dissolved and a state-operated school district was created (N.J.S.A. 18A:7A-34). A State Superintendent of Schools was appointed to assume all powers and duties of the former Board of Education members. The State-appointed Superintendent is responsible for the fiscal and administrative control of the District. The state-appointed Superintendent's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. 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 (the "City") authorized and issued school bonds.

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**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

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

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

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

**B. Basis of Presentation:**

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

**District-wide Financial Statements:**

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**B. Basis of Presentation: (continued)**

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

**Fund Financial Statements:**

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

**GOVERNMENTAL FUNDS**

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

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**B. Basis of Presentation: (continued)**

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

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

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

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

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

**PROPRIETARY FUNDS**

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

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



**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**B. Basis of Presentation: (continued)**

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

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

**FIDUCIARY FUNDS**

**Fiduciary Fund** - Fiduciary Fund reporting focuses on net position and changes in net position. The Fiduciary Funds are used to account for assets held by the Board on behalf of individuals, private organizations, other governments and/or other funds. The District does not have any activities that are required to be included in the Fiduciary Fund.

**C. Measurement Focus:**

**District-wide Financial Statements**

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

**Fund Financial Statements**

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

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**D. Basis of Accounting:**

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

**Revenues - Exchange and Non-exchange Transactions**

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

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

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

**Expenses/Expenditures**

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**D. Basis of Accounting: (continued)**

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

**E. Budgets/Budgetary Control:**

Annual appropriated budgets are adopted in the spring of the preceding year for the general, and special revenue funds. The budgets are submitted to the county superintendents office for approval. Budgets are prepared using the modified accrual basis of accounting, except for the special revenue fund as described later. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2(g)1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year. The District made additional appropriations of \$664,057 to instruction, other support services - students, and operations and maintenance of plants for additional adjusted state aid.

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

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

**F. Encumbrances:**

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**F. Encumbrances: (continued)**

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

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

**G. Cash, Cash Equivalents and Investments:**

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

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

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

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

**H. Tuition Revenues/Receivable:**

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**I. Inventories:**

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

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

**J. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond June 30, 2022, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

**K. Short-Term Interfund Receivables/Payables:**

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

**L. Capital Assets:**

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

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

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

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

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

**M. Compensated Absences:**

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

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

**N. Unearned Revenue:**

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

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

**O. Accrued Liabilities and Long-term Obligations:**

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

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

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

**P. Accounting and Financial Reporting for Pensions:**

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

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

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

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

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

**Q. Deferred Outflows/Inflows of Resources**

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

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

The District has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related issue.



**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**R. Fund Balances:**

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

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

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

**S. Net Position:**

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

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

**T. Operating Revenues and Expenses:**

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

**U. Extraordinary and Special Items:**

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

**V. Allocation of Indirect Expenses:**

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

**W. Use of Estimates:**

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**X. New Accounting Standards:**

During fiscal year 2022, the District adopted the following GASB Statement:

GASB Statement No. 87, Leases, which improves accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. The implementation of this statement had no material impact on the financial statements.

**NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS:**

**Cash**

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 18A:20-37 that are treated as cash equivalents. As of June 30, 2022, \$87,928,807 of the District's bank balance of \$-0- was exposed to custodial credit risk.

**Investments**

**Investment Rate Risk**

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

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**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

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

**Credit Risk**

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

**Concentration of Credit Risk**

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

**NOTE 3. RECEIVABLES:**

Receivables at June 30, 2022, consisted of accounts receivable and intergovernmental. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	Governmental Fund Financial <u>Statements</u>	Enterprise <u>Fund</u>	District Wide Financial <u>Statements</u>
State Aid	\$6,741,036	\$24,155	\$6,765,191
Federal Aid	11,671,578	2,130,059	13,801,637
Other	1,048,156		1,184,604
Interfunds	<u>3,166,600</u>		
Gross Receivables	22,627,370	2,154,214	21,751,432
Less: Allowance for Uncollectibles			
Total Receivables, Net	<u><u>\$22,627,370</u></u>	<u><u>\$2,154,214</u></u>	<u><u>\$21,751,432</u></u>

**NOTE 4. INTERFUND BALANCE AND ACTIVITY:**

Interfund transfer for the year ended June 30, 2022 consisted of the following:

\$29,107	Due to the General Fund from the Special Revenue Fund to reimburse expenditures.
388,176	Due to the General Fund from the Capital Projects Fund to reimburse expenditures.
1,718,709	Due to the General Fund from the Proprietary Fund for shared operational services.
789,042	Due to the Debt Service Fund from the Capital Projects Fund for payment of debt.

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

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 4. INTERFUND BALANCE AND ACTIVITY: (continued)**

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

\$14,825,409	Contribution from Special Revenue Fund to School Based Budgets.
2,835,155	Transfer from the General Fund to the Special Revenue Fund for Preschool Education.
2,000,000	Transfer to Food Service Fund.

**NOTE 5. CAPITAL ASSETS:**

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	<u>Balance</u> <u>6/30/2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2022</u>
<b>Governmental Activities</b>				
Capital assets that are not being depreciated:				
Land	\$9,006,387	\$	\$	\$9,006,387
Construction in progress	<u>147,185,354</u>	<u>11,037,582</u>	<u>(48,488,454)</u>	<u>109,734,482</u>
Total capital assets not being depreciated	<u>156,191,741</u>	<u>11,037,582</u>	<u>(48,488,454)</u>	<u>118,740,869</u>
Building and building improvements	475,456,388	56,145,564	(30,355,595)	501,246,357
Machinery and equipment	<u>28,562,437</u>	<u>3,483,723</u>	<u>                    </u>	<u>32,046,160</u>
Totals at historical cost	<u>504,018,825</u>	<u>59,629,287</u>	<u>(30,355,595)</u>	<u>533,292,517</u>
Less accumulated depreciation for:				
Buildings and improvements	(258,838,831)	(45,200,282)	30,355,595	(273,683,518)
Equipment	<u>(19,836,289)</u>	<u>(922,005)</u>	<u>                    </u>	<u>(20,758,294)</u>
Total accumulated depreciation	<u>(278,675,120)</u>	<u>(46,122,287)</u>	<u>30,355,595</u>	<u>(294,441,812)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>225,343,705</u>	<u>13,507,000</u>	<u>0</u>	<u>238,850,705</u>
<b>Governmental activities capital assets, net</b>	<u><u>\$381,535,446</u></u>	<u><u>\$24,544,582</u></u>	<u><u>(\$48,488,454)</u></u>	<u><u>\$357,591,574</u></u>
Business-type activities:				
Building and building improvements	1,352,656			1,352,656
Equipment	<u>3,201,657</u>	<u>                    </u>	<u>                    </u>	<u>3,201,657</u>
Totals at historical cost	<u>4,554,313</u>	<u>0</u>	<u>0</u>	<u>4,554,313</u>
Less accumulated depreciation for:				
Building and building improvements	(1,352,656)			(1,352,656)
Equipment	<u>(3,032,492)</u>	<u>(117,105)</u>	<u>                    </u>	<u>(3,149,597)</u>
Total accumulated depreciation	<u>(4,385,148)</u>	<u>(117,105)</u>	<u>0</u>	<u>(4,502,253)</u>
<b>Business-type activities capital assets, net</b>	<u><u>\$169,165</u></u>	<u><u>(\$117,105)</u></u>	<u><u>\$0</u></u>	<u><u>\$52,060</u></u>

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 5. CAPITAL ASSETS:** (continued)

Depreciation expense was charged to governmental functions as follows:

**Governmental Activities:**

Depreciation Expense - Unallocated \$46,122,287

**Business-Type Activities:**

Food Service Fund \$117,105

**NOTE 6. LONG-TERM OBLIGATION ACTIVITY:**

**Advance and Current Refundings of Debt**

Changes in long-term obligations for the fiscal year ended June 30, 2022 were as follows:

	<u>Restated Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>	<u>Long-term Portion</u>
<b>Governmental Activities:</b>						
Long-term debt obligations						
General bond obligation debt	\$17,010,000	\$ _____	\$ _____	\$17,010,000	\$ _____	\$15,925,000
Total bonds payable	17,010,000	0	0	17,010,000	0	15,925,000
Financed Purchases	19,933,718		3,514,951	16,418,767	3,402,841	13,015,926
Judgment - State Aid Recovery	398,531		398,531	0		
Compensated Absences Payable	7,655,884	1,259,580	1,977,106	6,938,358		6,938,358
Net Pension Liability	116,100,770		33,547,898	82,552,872		82,552,872
Right to Use Lease Liability	<u>10,156,156</u>		<u>3,567,237</u>	<u>6,588,919</u>	<u>294,994</u>	<u>6,293,925</u>
Total Other Liabilities	<u>\$154,245,059</u>	<u>\$1,259,580</u>	<u>\$43,005,723</u>	<u>\$112,498,916</u>	<u>\$3,697,835</u>	<u>\$108,801,081</u>

**A. Bonds and Loans Payable:**

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

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

Outstanding bonds payable at June 30, 2022 consisted of the following:

<u>Issue</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Interest Rates</u>	<u>Date of Maturity</u>	<u>Principal Balance June 30, 2022</u>
Refunding School Bonds	\$17,010,000	7/9/20	2.0%-5.0%	2/1/42	<u>\$17,010,000</u>

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

A. Bonds and Loans Payable: (continued)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022		601,144	601,144
2023	1,085,000	601,144	1,686,144
2024	935,000	557,744	1,492,744
2025	605,000	520,344	1,125,344
2026	650,000	496,144	1,146,144
2027	690,000	463,644	1,153,644
2028-2032	3,190,000	1,859,869	5,049,869
2033-2037	4,555,000	1,115,069	5,670,069
2038-2042	<u>5,300,000</u>	<u>485,292</u>	<u>5,785,292</u>
	<u>\$17,010,000</u>	<u>\$6,099,250</u>	<u>\$23,109,250</u>

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

B. Bonds Authorized But Not Issued

As of June 30, 2022, the District has authorized but not issued bonds of \$2,990,000.

C. Financed Purchases Payable

The District has financed purchases agreements. The financed purchases the acquisition of 9,737 Chromebooks, the acquisition of various vehicles and essential equipment for the district and energy conservation measures and equipment. The following is a schedule of future minimum lease payments for each financed purchases and the present value of the net minimum financed purchases payments at June 30, 2022:

**Energy Savings Program:**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$544,000	\$378,914	\$922,914
2024	574,000	360,146	934,146
2025	479,000	340,343	819,343
2026	514,000	323,817	837,817
2027-2031	3,153,000	1,327,008	4,480,008
2032-2036	4,558,000	703,110	5,261,110
2037	1,161,000	40,053	<u>1,201,053</u>
Total minimum financed purchases payment			14,456,391
Less: amount representing interest			<u>3,473,391</u>
Present value of financed purchases payments			<u>\$10,983,000</u>

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

C. Financed Purchases Payable, (continued)

**Vehicles:**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$376,520	\$6,879	<u>\$383,399</u>
Total minimum financed purchases payment			383,399
Less: amount representing interest			<u>6,879</u>
Present value of financed purchases payments			<u><u>\$376,520</u></u>

**Textbooks:**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$2,482,319	\$142,796	\$2,625,115
2024	2,576,927	48,189	<u>2,625,116</u>
Total minimum financed purchases payment			5,250,231
Less: amount representing interest			<u>190,985</u>
Present value of financed purchases payments			<u><u>\$5,059,246</u></u>
Total Principal			\$16,418,767
Amount Due within One Year			\$3,931,429

D. Right to Use Leased Assets

The District has entered into a number of right to use lease asset agreements. These leases include buildings, copiers and equipment used throughout the district. The right to use lease assets are amortized on a straight-line basis over the terms of the related lease. The following schedules identify the lease asset quantitative disclosure and analysis of the lease liability through June 30, 2025.



**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

D. Right to Use Leased Assets, (continued)

	Restated Balance <u>July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2022</u>
Right to use assets				
Leased Building	10,156,156			10,156,156
Total right to use assets	<u>10,156,156</u>	<u>0</u>	<u>0</u>	<u>10,156,156</u>
Less accumulated amortization for:				
Leased Building		3,632,579		3,632,579
Total accumulated amortization	<u>0</u>	<u>3,632,579</u>	<u>0</u>	<u>3,632,579</u>
Right to use leased asset, net	<u>10,156,156</u>	<u>(3,632,579)</u>	<u>0</u>	<u>6,523,577</u>

Lease Asset Quantitative Disclosure:

<u>Lease Description</u>	<u>Role</u>	<u>Classification</u>	<u>Net Asset Balance</u>	<u>Accumulated Amortization</u>	<u>Gross Asset Balance</u>
Alexander Hamilton Academy	Lessee	Building	154,482	926,895	1,081,377
Saint Paul Parish - Young Men's Academy	Lessee	Building		28,928	28,928
Facilities, Food Services & Warehouse	Lessee	Building	714,953	357,477	1,072,430
Saint Bonaventure - PS 29	Lessee	Building	323,430	323,430	646,860
90 Delaware - Administration Building	Lessee	Building	3,524,109	1,409,644	4,933,752
Saint Teresa's - STAR Program	Lessee	Building		257,747	257,747
Konica Minolta	Lessee	Copiers	1,782,467	304,324	2,086,791
Trailers	Lessee	Equipment	24,135	24,135	48,270
			<u>6,523,577</u>	<u>3,632,579</u>	<u>10,156,156</u>

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**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

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

**D. Right to Use Leased Assets, (continued)**

Maturity Analysis of the Lease Liability:

<u>Lease Description</u>	<u>Role</u>	<u>Classification</u>	2023			2024			2025		
			<u>Cash</u>	<u>Interest Expense</u>	<u>Liability Reduction</u>	<u>Cash</u>	<u>Interest Expense</u>	<u>Liability Reduction</u>	<u>Cash</u>	<u>Interest Expense</u>	<u>Liability Reduction</u>
Alexander Hamilton Academy	Lessee	Building	156,825	391	156,434			-			-
Saint Paul Parish											
- Young Men's Academy	Lessee	Building			-			-			-
Facilities, Food Services & Warehouse	Lessee	Building	367,993	11,158	356,834	367,993		364,037			-
Saint Bonaventure - PS 29	Lessee	Building	332,957	3,579	329,378		3,956	-			-
90 Delaware - Administration Building	Lessee	Building	1,458,300	58,277	1,400,023	1,458,300		1,428,281	729,150		-
Saint Teresa's - STAR Program	Lessee	Building			-		30,019	-		4,235	724,915
Konica Minolta	Lessee	Copiers	546,909	31,385	515,524	546,909		525,930	546,909		-
Trailers	Lessee	Equipment	24,600	264	24,336		20,980	-		10,364	536,545

**NOTE 7. PENSION PLANS:**

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

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

Benefits Provided

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

The following represents the membership tiers for TPAF:

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

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

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

Benefits Provided

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

The following represents the membership tiers for PERS:

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

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

Defined Contribution Retirement Program

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

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

Defined Contribution Retirement Program, (continued)

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

Contributions Requirements Fund Based Statements

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

Year	PERS	DCRP
<u>Ending</u>		
6/30/22	\$8,160,977	\$0
6/30/21	7,788,397	0
6/30/20	6,678,812	100

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

Year	Pension	Post-Retirement Medical	NCGI	Long-Term Disability Insurance
<u>Ending</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Premium</u>	<u>Contributions</u>
6/30/22	\$69,198,026	\$16,395,555	\$976,287	\$26,086
6/30/21	51,588,777	16,474,720	981,546	33,028
6/30/20	37,672,791	14,226,419	675,242	34,811

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

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$13,468,289 during the year ended June 30, 2022 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been included in the fund-based statements as revenues and expenditures in accordance with GASB 24, paragraphs 7 through 13.

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

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

**Public Employees Retirement System (PERS)**

At June 30, 2022, the District had a liability of \$82,552,872 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2021, the District's proportion was 0.6968545756 percent, which was an decrease of (0.0150975348) percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$(12,949,290). At June 30, 2022, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$1,301,965	\$590,981
Actual investment earnings on pension plan investments		
Changes of assumptions	429,935	29,389,357
Net difference between projected & actual investment earnings on pension plan investments		21,746,596
Changes in proportion	3,492,398	5,781,181
District contributions subsequent to the measurement date	<u>8,724,156</u>	<u>                    </u>
Total	<u>\$13,948,454</u>	<u>\$57,508,115</u>

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

The \$8,724,156 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2022 the plan measurement date is June 30, 2020) will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$(19,478,882)
2023	(13,907,876)
2024	(9,482,800)
2025	(7,128,247)
2026	2,771

**Changes in Proportion**

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.13, 5.21, 5.63, 5.48 and 5.57 years for 2021, 2019, 2018, 2017 and 2016 amounts, respectively.

**Additional Information**

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2021 and June 30, 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Collective deferred outflows of resources	\$1,164,738,169	\$2,347,583,337
Collective deferred inflows of resources	8,339,123,762	7,849,949,467
Collective net pension liability	11,846,499,172	16,435,616,426
District's Proportion	0.6968545756%	0.7119521104%

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

**Actuarial Assumptions**

The collective total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which rolled forward to June 30, 2021. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

**Mortality Rates**

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non- Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement based on Scale MP-2021.

**Long-Term Rate of Return**

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of



**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**Paterson Public Schools  
Notes to the Basic Financial Statements  
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**NOTE 7. PENSION PLANS: (continued)**

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

The following presents the collective net pension liability of the participating employers as of June 30, 2021 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2021		
	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
District's proportionate share of the pension liability	\$112,738,657	\$82,552,872	\$56,935,954

**Pension Plan Fiduciary Net Position**

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

**Teachers Pensions and Annuity Fund (TPAF)**

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2022 was as follows:

Net Pension Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>853,196,963</u>
	<u><u>\$853,196,963</u></u>

**Paterson Public Schools  
Notes to the Basic Financial Statements  
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**NOTE 7. PENSION PLANS: (continued)**

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2021, the proportion of the TPAF net pension liability associated with the District was 0.017747137072%.

For the year ended June 30, 2022, the District recognized on-behalf pension expense and revenue of \$86,595,954 for contributions provided by the State in the District-Wide Financial Statements.

**Actuarial Assumptions**

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

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

**Mortality Rates**

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Health Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with a future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

**Long-Term Expected Rate of Return**

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.15%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 7. PENSION PLANS: (continued)**

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

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

**NOTE 8. POST-RETIREMENT BENEFITS:**

**General Information about the OPEB Plan**

**State Health Benefit State Retired Employees Plan**

The State Health Benefit State Retired Employees Plan (State Retired OPEB Plan) is a single-employer defined benefit OPEB plan with a special funding situation. The State Retired OPEB Plan is administered on a “pay-as-you-go” basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The State Required OPEB Plan covers the State, State colleges and universities, the Palisades Interstate Park Commission, and the New Jersey Building Authority (referred to collectively as “the employers”) for which the State is legally obligated to pay for benefits. The State Required OPEB Plan is treated as a cost-sharing multiple employer plan with a special funding situation for allocating the total OPEB liability and related OPEB amounts since each employer mentioned above is required to issue stand-alone financial statements. The State Retired OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of the employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

In accordance with N.J.S.A. 52:14-17.32, the State is required to pay the premium or periodic charges for health benefits of State employees who retire with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Judicial Retirement System (JRS), the State Police Retirement System (SPRS), the Teachers’ Pension and Annuity Fund (TPAF), the Public Employees’ Retirement System (PERS), the Police and Firemen’s Retirement System (PFRS), and the Alternate Benefit Program (ABP). In addition, N.J.S.A. 52:14-17.26 provides that for purposes of the State Retired OPEB Plan, an employee of Rutgers, the State University of New Jersey, and New Jersey Institute of Technology shall be deemed to be an employee of the State. Further, P.L. 1966, c.302, addresses the other State colleges and universities, whereas while these institutions were provided autonomy from the State, their employees retained any and all rights to health benefits within the State Retired OPEB Plan and are therefore classified as State employees.

The State Health Benefit Local Education Retired Employees Plan (Local Education Retired OPEB Plan) is a multiple-employer defined benefit OPEB plan with a special funding situation. The Local Education Retired OPEB Plan is administered on a “pay-as-you-go” basis. Accordingly, no assets are accumulated in

**Paterson Public Schools  
Notes to the Basic Financial Statements  
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**NOTE 8. POST-RETIREMENT BENEFITS: (continued)**

**General Information about the OPEB Plan, (continued)**

**State Health Benefit State Retired Employees Plan, (continued)**

a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No.75. The Local Education Retired OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees, however since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to this law, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: TPAF, PERS, PFRS, or ABP.

Pursuant to P.L. 2011, c.78, future retirees eligible for postemployment medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The State is legally required to pay for the OPEB benefit coverage for the participating local education employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. The State, as a nonemployer contributing entity, reported a Fiscal Year 2022 total OPEB liability of \$60,007,650,970 for this special funding situation.

**Total OPEB Liability**

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
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**NOTE 8. POST-RETIREMENT BENEFITS: (continued)**

*Total OPEB Liability, (continued)*

The portion of the OPEB Liability that was associated with the District recognized at June 30, 2021 was as follows:

OPEB Liability:		
District's proportionate share	\$	-0-
State's proportionate share associated with the District		<u>1,039,314,325</u>
		<u>\$1,039,314,325</u>

*Actual Assumptions and Other Imputes*

The total OPEB liability in the June 30, 2021 actuarial valuation reported by the State in the State's Report of Total Nonemployer OPEB Liability for the State Health Benefit Local Education Retired Employee's Plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

**Total Nonemployer OPEB Liability**

The total nonemployer OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%	
	<u>TPAF/ABP</u>	<u>PERS</u>
Salary increases:		
Through 2026	1.55 - 4.45% based on service years	2.00 - 6.00% based on service years
Thereafter	2.75 - 5.65% based on service years	3.00 - 7.00% based on service years

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 8. POST-RETIREMENT BENEFITS: (continued)**

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018 and July 1, 2013 – June 30, 2018 for TPAF, PERS and PFRS, respectively.

***(a) Health Care Trend Assumptions***

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

***(b) Discount Rate***

The discount rate for June 30, 2021 was 2.16%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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

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

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

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



**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 8. POST-RETIREMENT BENEFITS: (continued)**

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

For the year ended June 30, 2022, the board of education/board of trustees recognized on-behalf OPEB expense of \$53,629,310 in the district-wide financial statements as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75 and in which there is a special funding situation.

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

**NOTE 9. DEFERRED COMPENSATION:**

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

AXA Equitable	Boston Mutual Life
AIG Valic	Colonial Life
MetLife	

**NOTE 10. RISK MANAGEMENT:**

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

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

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

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 10. RISK MANAGEMENT: (continued)**

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

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2022, 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 \$5,885,843 reported at June 30, 2022 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, 2022 and 2021 are as follows:

<b><u>Governmental Activities:</u></b>	Fiscal Year Ended <u>June 30, 2022</u>	Fiscal Year Ended <u>June 30, 2021</u>
Unpaid Claims, Beginning of Year	\$3,882,836	\$4,957,148
Incurred Claims (Including IBNR)	2,114,568	360,042
Claim Payments	<u>(111,561)</u>	<u>(1,434,354)</u>
Unpaid Claims, End of Year	<u>\$5,885,843</u>	<u>\$3,882,836</u>

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

**Paterson Public Schools**  
**Notes to the Basic Financial Statements**  
**for the fiscal year ended June 30, 2022**

**NOTE 10. RISK MANAGEMENT: (continued)**

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

<u>Fiscal Year</u>	<u>Interest Earnings/ District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2021-2022	\$4,224	\$1,511,745	\$792,393	\$4,051,736
2020-2021	5,209	1,135,482	787,695	3,328,160
2019-2020	35,158	792,799	1,357,373	2,975,164

**NOTE 11. CAPITAL RESERVE ACCOUNT:**

A capital reserve account was established by the Paterson Public Schools. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget. There existed a balance of \$9,913,619 in the capital reserve account at June 30, 2022.

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

The activity of the capital reserve for the July 1, 2021 to June 30, 2022 fiscal year is as follows:

Beginning balance, July 1, 2021	\$913,619
Increased by:	
Contribution	<u>9,000,000</u>
Ending balance, June 30, 2022	<u>\$9,913,619</u>

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 11. CAPITAL RESERVE ACCOUNT: (continued)**

The balance in the capital reserve amount at June 30, 2022 does not exceed the balance of local support costs of uncompleted capital projects in its LRF.

**NOTE 12. EMERGENCY RESERVE:**

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

The activity of the emergency reserve for the July 1, 2021 to June 30, 2022 fiscal year is as follows:

Beginning balance, July 1, 2021	\$ 0
Increased by:	
Contribution	<u>1,000,000</u>
Ending balance, June 30, 2022	<u>\$1,000,000</u>

**NOTE 13. FUND BALANCE APPROPRIATED:**

**General Fund [Exhibit B-1]** - Of the \$19,429,871 General Fund fund balance at June 30, 2022, \$3,909,329 is reserved for encumbrances; \$24,074,874 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; (\$9,074,771 of the total reserve for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2023); \$9,913,619 has been reserved in the Capital Reserve Account; \$1,000,000 has been reserved in the Emergency Reserve Account; \$2,984,599 has been reserved in the Unemployment Compensation Reserve; \$7,504,821 of unreserved and undesignated has been appropriated and included as anticipated revenue for the year ended June 30, 2023; and \$(29,957,371) is unreserved and undesignated.

**NOTE 14. CALCULATION OF EXCESS SURPLUS:**

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance — Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2022 is \$24,074,874 of which \$15,000,103 is the result of current year operations.

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 15. DEFICIT FUND EQUITY:**

The District has an unassigned fund deficit of \$(29,968,624) in the General Fund as of June 30, 2022 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 2021/2022 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute of regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$29,968,624 in the General Fund is less than the delayed state aid payments.

**NOTE 16. INVENTORY:**

Inventory in the Food Service Fund at June 30, 2022 consisted of the following:

Food	\$274,302
Supplies	<u>32,678</u>
	<u>\$306,980</u>

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

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 17. CONTINGENT LIABILITIES:**

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

**Docket No. PAS-L-1043-22:**

Plaintiff filed a complaint on April 27, 2022, amended on April 29, 2022, alleging he was sexually assaulted by a now deceased former PPS employee, when he attended School No. 5 between 1977 and 1981. Plaintiff is seeking \$50,000,000 in the amended complaint alleging claims against PPS for; (1) negligent hiring, supervision and/or retention; (2) gross negligence; (3) negligent infliction of emotional distress; (4) breach of fiduciary duty; and (5) violation of the New Jersey Law Against Discrimination.

On December 16, 2022, PPS filed an answer, affirmative defenses and crossclaim against the estate of the deceased former PPS employee. Parties will be exchanging responses to written discovery in the first quarter of 2023.

At this time, PPS has been unable to locate any documents evidencing insurance coverage during the relevant time period.

**Superior Court of New Jersey, Passaic County, Docket No.: PAS-C-104-17**

**Nature of the Claim:** Plaintiff, who is employed as a principal in the Paterson School District, alleges she was transferred from one school (STARS Academy) to another school (Don Bosco Technology Academy) in retaliation for being a whistle blower by opposing the graduation of students who had allegedly not fulfilled their graduation requirements and by reporting alleged Alternate Proficiency Assessment (“APA”) violations, in violation of New Jersey Conscientious Employee Protection Act (“CEPA”). Plaintiff initiated this action by means of a Verified Complaint and Order to Show Cause seeking an injunction requiring the District to transfer Plaintiff back to STARS Academy. The request for injunctive relief was denied and the matter remanded to the Law Division. Since Plaintiff remains employed as a principal, she has no economic loss. Her claims for emotional distress were not supported by any medical evidence.

**Status:** The case was tried to conclusion and the trial judge reserved decision pending receipt of post-hearing briefs. The judge subsequently went on medical leave and as of this date has not returned to active service. In 2021, the parties wrote to the Presiding Judge requesting that a decision be issued. As of this date, the parties are still awaiting a decision.

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 17. CONTINGENT LIABILITIES: (continued)**

**Superior Court of New Jersey - Passaic County**

**Nature of the Claim:** Plaintiff was employed as a Media Specialist for the Paterson Board of Education from November 4, 2015 through June 30, 2019. His position was eliminated due to budget cuts. Accordingly, his contract was not renewed and effective June 30, 2019, his employment with the Paterson School District terminated. Plaintiff was not tenured as of the date his employment ended. He was notified in writing that his employment would terminate effective June 30, 2019 on or about May 13, 2019. Plaintiff alleges that he suffers from anxiety and high blood pressure. Plaintiff filed the within lawsuit alleging that his non-renewal/RIF was discriminatory based on his alleged disability, in retaliation for his alleged complaints about the way the District was handling a special education student and that he was subjected to a hostile work environment.

**Status:** The parties are in the midst of discovery, which will remain open until mid-2022. Defendants intend to vigorously defend against this claim.

**Superior Court of New Jersey - Passaic County**

**Nature of the Claim:** Plaintiff, an African-American male, was previously employed as the Chief Data, Accountability and Technology Officer for the Paterson Board of Education. He was suspended with pay in December 2017, pending an investigation into allegations by a subordinate employee that he assaulted her. The employee also filed criminal charges against Plaintiff in municipal court. Those charges were ultimately dismissed with the employee's consent. Plaintiff's position was subsequently eliminated by the Board and in May 2018 he was notified that his contract would not be renewed. His employment terminated effective June 30, 2018. At the time his employment was terminated, Plaintiff did not have tenure. Plaintiff filed this lawsuit alleging that his non-renewal, as well as his suspension, was discriminatory based on his race, in retaliation for his alleged complaints and that he was subjected to a hostile work environment.

Defendants filed a Counterclaim against Plaintiff alleging Plaintiff breached his agreement, which was put on the record in Paterson Municipal Court, that he would not pursue any civil action relating to the facts underlying the assault charges.

**Status:** The parties are in discovery, which will continue until mid-2022. A mediator has been assigned by the Court, but nothing has been scheduled to date. Since Plaintiff's position was eliminated for budgetary reasons, and the selection of a new Superintendent was vetted by an outside group, the Paterson School District intends to contest the case vigorously.

**Paterson Public Schools  
Notes to the Basic Financial Statements  
for the fiscal year ended June 30, 2022**

**NOTE 17. CONTINGENT LIABILITIES: (continued)**

**Superior Court of New Jersey - Passaic County**

**Nature of the Claim:** Plaintiff, a former head of security, alleges that he was terminated in violation of the New Jersey Conscientious Employee Protection Act and in retaliation for complaining of unethical conduct by a Board member and improper actions by the District.

**Status:** The parties are engaged in discovery. The Superior Court has referred to mediation, but that process has not yet been scheduled. Defendants intend to vigorously defend against this claim.

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

**NOTE 18. RESTATEMENT**

Statement of Net Position for June 30, 2021 was restated to reflect the reclassification of right to use leased assets as per Governmental Accounting Standards Board (“GASB”) number 87. This resulted in restatement of Non-Current Assets and Net Position as of June 30, 2021.

	<u>Governmental Activities</u>
Non-Current Assets	
Right to use lease assets, net of amortization at June 30, 2021	
Prior Period Adjustment or Implementation of GASB #87	<u>\$10,156,156</u>
Non-Current Assets	
Right to use lease assets, net of amortization at June 30, 2021 - Restated	<u>\$10,156,156</u>
Net Position	
Invested in capital assets at June 30, 2021	\$343,840,259
Prior Period Adjustment or Implementation of GASB #87	<u>10,156,156</u>
Net Position	
Right to use lease assets, net of amortization at June 30, 2021	<u>\$353,996,415</u>

**NOTE 19. SUBSEQUENT EVENTS**

The District has evaluated subsequent events through December 20, 2022, the date which the financial statements were available to be issued and no additional items were noted for disclosure.



**REQUIRED SUPPLEMENTARY  
INFORMATION - PART II**

**BUDGETARY COMPARISON SCHEDULES**

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>REVENUES:</b>					
<b>Local Sources:</b>					
Local Tax Levy	61,034,676	-	61,034,676	61,034,676	-
Tuition	500,000	-	500,000	475,319	(24,681)
Interest Earned on Capital Reserve Funds	-	-	-	-	-
Other Restricted Miscellaneous Revenue	-	-	-	4,225 *	4,225
Textbook Sale/Leaseback	-	-	-	-	-
Miscellaneous, Including Interest	3,688,715	-	3,688,715	10,096,227	6,407,512
<b>Total - Local Sources</b>	<u>65,223,391</u>	<u>-</u>	<u>65,223,391</u>	<u>71,610,447</u>	<u>6,387,056</u>
<b>State Sources:</b>					
Core Curriculum Standards Aid	-	-	-	-	-
Supplemental Core Curriculum Standards Aid	-	-	-	-	-
Special Education Aid	-	-	-	-	-
Categorical Special Education Aid	24,500,810	-	24,500,810	24,500,810	-
Extraordinary Aid	4,148,854	-	4,148,854	6,547,093	2,398,239
Withdrawal From Emergency Reserve	-	-	-	-	-
Bilingual Education	-	-	-	-	-
Categorical Security Aid	12,716,806	-	12,716,806	12,716,806	-
Adjustment Aid	-	-	-	-	-
Equalization Aid	431,932,603	-	431,932,603	431,932,603	-
Discretionary Education Opportunity Aid	-	-	-	-	-
Education Opportunity Aid	-	-	-	-	-
Transportation Aid	-	-	-	-	-
Categorical Transportation Aid	7,141,569	-	7,141,569	7,141,569	-
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	69,198,026	69,198,026
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	976,287	976,287
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	26,086	26,086
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	16,395,555	16,395,555
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,468,289	13,468,289
<b>Total State Sources</b>	<u>480,440,642</u>	<u>-</u>	<u>480,440,642</u>	<u>582,903,124</u>	<u>102,462,482</u>
<b>Federal Sources:</b>					
Impact Aid	-	-	-	-	-
Special Education Medicare Incentive Program	1,538,764	-	1,538,764	1,603,164	64,400
<b>Total - Federal Sources</b>	<u>1,538,764</u>	<u>-</u>	<u>1,538,764</u>	<u>1,603,164</u>	<u>64,400</u>
<b>Total Revenues</b>	<u>547,202,797</u>	<u>-</u>	<u>547,202,797</u>	<u>656,116,735</u>	<u>108,913,938</u>
<b>EXPENDITURES:</b>					
<b>Current Expense:</b>					
<b>Regular Programs - Instruction</b>					
Kindergarten - Salaries of Teachers	6,131,516	(121,580)	6,009,936	5,781,718	228,217
Grades 1-5 - Salaries of Teachers	39,096,467	(54,621)	39,041,846	36,603,802	2,438,044
Grades 6-8 - Salaries of Teachers	23,658,029	(154,928)	23,503,101	21,973,451	1,529,651
Grades 9-12 - Salaries of Teachers	28,791,267	(1,385,664)	27,405,603	26,861,692	543,911
<b>Regular Programs - Home Instruction:</b>					
Salaries of Teachers	-	291,997	291,997	291,997	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	40,000	-	40,000	24,990	15,011
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	3,797,942	66,700	3,864,642	3,635,323	229,319
Purchased Prof and Tech Services	-	-	-	-	-
Purchased Professional-Educational Services	6,455,923	(2,713,066)	3,742,857	2,887,555	855,302
Purchased Technical Services	149,445	1,277,447	1,426,892	1,373,572	53,319
Other Purchased Services	-	-	-	-	-
Other Purchased Services (400-500 series)	177,062	(14,233)	162,829	127,252	35,576
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	44,000	(25,571)	18,429	18,429	-
General Supplies	1,500,273	234,336	1,734,609	1,357,889	376,720
Textbooks	1,014,025	(14,783)	999,242	977,281	21,960
Other Objects	35,226	(4,394)	30,832	5,809	25,023
Miscellaneous Expenditures	-	-	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>110,891,175</u>	<u>(2,618,361)</u>	<u>108,272,814</u>	<u>101,920,760</u>	<u>6,352,054</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	1,126,516	140,885	1,267,401	1,022,088	245,313
Other Salaries for Instruction	801,346	19,376	820,722	763,949	56,774
Purchased Professional-Educational Services	1,000	-	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	22,110	-	22,110	15,352	6,758
Textbooks	1,900	-	1,900	-	1,900
Other Objects	500	-	500	377	123
<b>Total Cognitive - Mild</b>	<b>1,953,372</b>	<b>160,261</b>	<b>2,113,633</b>	<b>1,801,766</b>	<b>311,867</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	647,150	150,250	797,400	748,192	49,208
Other Salaries for Instruction	287,584	128,510	416,094	365,721	50,373
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,300	-	1,300	503	797
General Supplies	9,899	-	9,899	6,193	3,706
Textbooks	-	-	-	-	-
Instructional Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Cognitive - Moderate</b>	<b>945,933</b>	<b>278,760</b>	<b>1,224,693</b>	<b>1,120,609</b>	<b>104,084</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	5,202,673	132,679	5,335,352	4,887,896	447,456
Other Salaries for Instruction	2,905,517	383,664	3,289,181	3,035,242	253,939
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	1,200	-	1,200	-	1,200
General Supplies	97,079	1,651	98,730	63,013	35,717
Textbooks	4,750	-	4,750	-	4,750
Miscellaneous Expenditures	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>8,211,219</b>	<b>517,994</b>	<b>8,729,213</b>	<b>7,986,151</b>	<b>743,062</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	1,023,314	37,370	1,060,684	796,892	263,792
Other Salaries for Instruction	1,026,088	58,197	1,084,285	898,629	185,656
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	9,920	-	9,920	4,827	5,093
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>2,059,822</b>	<b>95,567</b>	<b>2,155,389</b>	<b>1,700,348</b>	<b>455,041</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	723,359	118,805	842,164	696,336	145,828
Other Salaries for Instruction	448,234	29,246	477,480	421,734	55,746
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	5,260	-	5,260	760	4,500
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>1,177,353</b>	<b>148,051</b>	<b>1,325,404</b>	<b>1,118,830</b>	<b>206,574</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	20,185,171	(773,463)	19,411,708	18,054,658	1,357,050
Other Salaries for Instruction	251,311	(31,626)	219,685	219,685	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	4,490	-	4,490	4,439	51
General Supplies	142,868	3,850	146,718	107,327	39,391
Textbooks	500	-	500	-	500
Other Objects	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>20,584,340</b>	<b>(801,239)</b>	<b>19,783,101</b>	<b>18,386,109</b>	<b>1,396,992</b>
<b>Autism:</b>					
Salaries of Teachers	2,505,396	(156,530)	2,348,866	2,123,424	225,442
Other Salaries for Instruction	1,726,782	129,140	1,855,922	1,655,828	200,094
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	27,394	8,000	35,394	22,514	12,880
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Autism</b>	<b>4,259,572</b>	<b>(19,390)</b>	<b>4,240,182</b>	<b>3,801,766</b>	<b>438,416</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	1,196,513	42,400	1,238,913	1,143,032	95,881
Other Salaries for Instruction	1,082,624	(35,497)	1,047,127	1,037,105	10,022
Other Professional Salaries	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Preschool Disabilities - Full-Time</b>	<b>2,279,137</b>	<b>6,903</b>	<b>2,286,040</b>	<b>2,180,137</b>	<b>105,903</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>41,470,748</b>	<b>386,907</b>	<b>41,857,655</b>	<b>38,095,715</b>	<b>3,761,940</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	17,156,205	(99,970)	17,056,235	15,785,933	1,270,302
Other Salaries for Instruction	473,656	(25,975)	447,681	413,705	33,976
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	1,718	-	1,718	1,718	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	403,021	(7,032)	395,989	286,379	109,611
Travel	-	-	-	-	-
Textbooks	20,236	-	20,236	459	19,777
Miscellaneous Expenditures	11,000	-	11,000	-	11,000
Other Objects	-	-	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>18,065,836</u>	<u>(132,977)</u>	<u>17,932,859</u>	<u>16,488,194</u>	<u>1,444,665</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	97,273	(8,584)	88,689	70,357	18,332
Purchased Services (300-500 series)	200	-	200	-	200
Supplies and Materials	-	-	-	-	-
General Supplies	500	-	500	-	500
Other Objects	11,900	-	11,900	9,665	2,235
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>109,873</u>	<u>(8,584)</u>	<u>101,289</u>	<u>80,022</u>	<u>21,267</u>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	1,288,427	48,893	1,337,320	1,256,063	81,257
Purchased Services (300-500 series)	341,402	(25,000)	316,402	255,956	60,446
Supplies and Materials	137,815	38,335	176,150	164,960	11,190
Other Objects	11,000	(6,000)	5,000	-	5,000
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>1,778,644</u>	<u>56,228</u>	<u>1,834,872</u>	<u>1,676,979</u>	<u>157,892</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	414,817	(33,025)	381,792	133,044	248,748
Other Salaries for Instructions	23,070	18,562	41,632	11,379	30,253
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	850	-	850	71	779
Other Objects	-	-	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<u>438,737</u>	<u>(14,463)</u>	<u>424,274</u>	<u>144,494</u>	<u>279,779</u>

**PATERSON PUBLIC SCHOOLS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Before/After School Programs - Support Svcs</b>					
Salaries	36,000	6,800	42,800	32,403	10,398
Purchased Professional & Tech Services	-	-	-	-	-
Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Before/After School Programs - Support Svcs</b>	<u>36,000</u>	<u>6,800</u>	<u>42,800</u>	<u>32,403</u>	<u>10,398</u>
<b>Total Before/After School Programs</b>	<u>474,737</u>	<u>(7,663)</u>	<u>467,074</u>	<u>176,897</u>	<u>290,177</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	4,225	-	4,225	2,700	1,525
Other Salaries for Instructions	500	-	500	125	375
<b>Total Summer School - Instruction</b>	<u>4,725</u>	<u>-</u>	<u>4,725</u>	<u>2,825</u>	<u>1,900</u>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	2,055,878	101,268	2,157,146	2,079,240	77,906
Salaries	166,475	2,000	168,475	168,203	272
Other Salaries for Instructions	-	-	-	-	-
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	8,000	(2,000)	6,000	4,451	1,549
Textbooks	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Alternative Education Program - Instruction</b>	<u>2,230,353</u>	<u>101,268</u>	<u>2,331,621</u>	<u>2,251,894</u>	<u>79,727</u>
<b>Alternative Education Program - Support Svcs</b>					
Salaries	907,461	(34,600)	872,861	776,520	96,341
Salaries - School Community Liaison	-	-	-	-	-
Purchased Professional & Tech Services	-	-	-	-	-
Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	11,010	(257)	10,753	9,282	1,471
Miscellaneous Purchased Services	-	-	-	-	-
<b>Total Alternative Education Program - Support Svcs</b>	<u>918,471</u>	<u>(34,857)</u>	<u>883,614</u>	<u>785,802</u>	<u>97,812</u>
<b>Total Alternative Education Program</b>	<u>3,148,824</u>	<u>66,411</u>	<u>3,215,235</u>	<u>3,037,696</u>	<u>177,539</u>
<b>Other Supplemental / At Risk Programs - Instruction</b>					
Salaries of Teachers	267,545	500	268,045	236,926	31,120
Other Salaries for Instructions	-	-	-	-	-
Salaries Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialist	175,331	-	175,331	173,180	2,151
Purchased Professional & Tech Services	-	-	-	-	-
Other Purchased Services (400-500 series)	300	-	300	-	300
General Supplies	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	400	-	400	-	400
<b>Total Other Supplemental at Risk Programs - Instruction</b>	<u>443,576</u>	<u>500</u>	<u>444,076</u>	<u>410,106</u>	<u>33,971</u>
<b>Other Supplemental at Risk Programs - Support Svcs</b>					
Salaries	195,155	-	195,155	195,155	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	4,300	174	4,474	2,412	2,062
Other Objects	600	-	600	-	600
<b>Total Other Supplemental at Risk Programs - Support Svcs</b>	<u>200,055</u>	<u>174</u>	<u>200,229</u>	<u>197,567</u>	<u>2,662</u>
<b>Total Other Supplemental / At Risk Programs</b>	<u>643,631</u>	<u>674</u>	<u>644,305</u>	<u>607,672</u>	<u>36,633</u>
<b>Community Services Programs/Operations</b>					
Salaries	328,632	100,354	428,986	415,820	13,166
Purchased Services (300-500 series)	406,161	(139,334)	266,827	246,415	20,412
<b>Total Community Services Programs/Operations</b>	<u>734,793</u>	<u>(38,980)</u>	<u>695,813</u>	<u>662,235</u>	<u>33,578</u>
<b>TOTAL INSTRUCTION</b>	<u>177,322,986</u>	<u>(2,296,346)</u>	<u>175,026,640</u>	<u>162,748,996</u>	<u>12,277,644</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undistributed Expenditures - Instruction:</b>					
Tuition to Other LEAs Within the State - Regular	230,000	(1,000)	229,000	140,563	88,437
Tuition to Other LEAs Within the State - Special	1,060,000	30,750	1,090,750	985,636	105,114
Tuition to County Voc. School Dist. - Regular	19,703,422	(72,426)	19,630,996	19,630,996	-
Tuition to County Voc. School Dist. - Special	793,708	72,426	866,134	866,134	-
Tuition to CSSD & Regional Day Schools	3,700,000	599,616	4,299,616	4,263,189	36,427
Tuition to Private Schools for the Disabled - Within State	13,486,059	(1,040,541)	12,445,519	11,341,664	1,103,855
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	-	-	-	-	-
Tuition - State Facilities	750,808	-	750,808	750,808	-
Tuition - Other	-	-	-	-	-
<b>Total Undistributed Expenditures - Instruction:</b>	<b>39,723,997</b>	<b>(411,175)</b>	<b>39,312,822</b>	<b>37,978,989</b>	<b>1,333,833</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	945,996	74,363	1,020,359	869,365	150,994
Salaries of Secretarial and Clerical Assistants	281,914	(62,833)	219,081	202,081	17,000
Other Salaries	83,476	(6,928)	76,548	40,985	35,562
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	762,704	17,639	780,343	708,521	71,822
Salaries of Community/School Coordinators	524,791	6,524	531,315	477,514	53,801
Purchased Professional and Technical Services	-	-	-	-	-
Professional Educational Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,000	(2,000)	-	-	-
Travel	4,000	(4,000)	-	-	-
Supplies and Materials	3,950	2,000	5,950	3,479	2,471
Other Objects	-	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>2,608,831</b>	<b>24,764</b>	<b>2,633,595</b>	<b>2,301,946</b>	<b>331,650</b>
<b>Undist. Expend. - Health Services</b>					
Salaries	4,902,159	27,474	4,929,633	4,422,147	507,485
Salaries of Secretarial and Clerical Assistants	74,645	-	74,645	74,644	1
Purchased Professional and Technical Services	89,540	465,579	555,119	468,394	86,725
Other Purchased Services (400-500 series)	287,000	9,000	296,000	296,000	-
Travel	-	-	-	-	-
Supplies and Materials	60,530	99,806	160,336	122,383	37,953
<b>Total Undistributed Expenditures - Health Services</b>	<b>5,413,874</b>	<b>601,858</b>	<b>6,015,732</b>	<b>5,383,568</b>	<b>632,165</b>
<b>Undist. Expend. - Speech, OT, PT and Related Services</b>					
Salaries	3,174,222	(199,523)	2,974,699	2,658,575	316,123
Salaries of Other Professional Staff	-	-	-	-	-
Purchased Professional - Educational Services	1,307,500	124,049	1,431,549	1,038,266	393,283
General Supplies	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Objects	-	-	-	-	-
<b>Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.</b>	<b>4,481,722</b>	<b>(75,475)</b>	<b>4,406,247</b>	<b>3,696,841</b>	<b>709,406</b>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>					
Salaries	-	-	-	-	-
Other Support Services - Student Related & Extra	7,453,472	(1,392,021)	6,061,451	6,028,566	32,884
Other Salaries for Instruction	58,455	-	58,455	58,455	-
Purchased Professional - Educational Services	2,781,120	24,218	2,805,338	1,065,881	1,739,457
Supplies and Materials	-	-	-	-	-
Objects	-	-	-	-	-
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<b>10,293,047</b>	<b>(1,367,803)</b>	<b>8,925,244</b>	<b>7,152,903</b>	<b>1,772,341</b>
<b>Undist. Expend. - Guidance</b>					
Salaries	-	-	-	-	-
Salaries of Other Professional Staff	6,999,211	29,596	7,028,807	6,740,722	288,085
Salaries of Secretarial and Clerical Assistants	579,127	51,345	630,472	537,001	93,471
Other Salaries	473,763	(12,848)	460,916	353,457	107,459
Purchased Professional - Educational Services	94,000	(30,000)	64,000	28,125	35,875
Other Purchased Prof. and Tech. Services	535,000	(67,719)	467,281	460,647	6,634
Other Purchased Services (400-500 series)	10,000	(10,000)	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	33,139	33,800	66,939	47,594	19,345
General Supplies	2,000	-	2,000	2,000	-
<b>Total Undist. Expend. - Other Supp. Serv. Students-Reg.</b>	<b>8,726,240</b>	<b>(5,825)</b>	<b>8,720,414</b>	<b>8,169,547</b>	<b>550,868</b>



**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Child Study Teams</b>					
Salaries of Other Professional Staff	10,877,320	(596,360)	10,280,960	10,161,507	119,453
Salaries of Secretarial and Clerical Assistants	107,531	84,555	192,086	192,086	-
Other Salaries	234,838	4,165	239,003	239,003	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Prof. and Tech. Services	89,500	62,000	151,500	61,750	89,750
Residential Costs	-	-	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	5,000	5,000	148	4,853
Supplies and Materials	-	-	-	-	-
Other Objects	-	100	100	100	-
Other Salaries	-	-	-	-	-
<b>Total Undist. Expend. - Other Supp. Serv. Students - Spl</b>	<u>11,309,189</u>	<u>(440,540)</u>	<u>10,868,649</u>	<u>10,654,594</u>	<u>214,055</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Personnel Services - Salaries	-	-	-	-	-
Salaries of Supervisors of Instruction	3,887,568	(69,133)	3,818,435	3,807,550	10,885
Salaries of Other Professional Staff	2,543,009	102,022	2,645,031	2,565,805	79,226
Salaries of Secr and Clerical Assist.	1,153,094	20,980	1,174,074	1,111,809	62,265
Other Salaries for Instruction	57,873	-	57,873	16,880	40,993
Other Salaries	1,121,461	(1,163)	1,120,298	1,020,810	99,488
Sal of Facilitators, Math & Literacy Coaches	61,454	24,502	85,956	85,956	-
Purchased Prof- Educational Services	196,881	(27,005)	169,876	137,747	32,129
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	405,500	-	405,500	397,500	8,000
Travel	44,000	(4,500)	39,500	30,364	9,136
Miscellaneous Expenditures	400	-	400	-	400
Supplies and Materials	30,000	66,989	96,989	67,638	29,351
General Supplies	4,000	706	4,706	3,653	1,053
Other Objects	10,300	(4,035)	6,265	5,101	1,164
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>9,515,540</u>	<u>109,362</u>	<u>9,624,902</u>	<u>9,250,812</u>	<u>374,090</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	2,175,028	(25,014)	2,150,014	2,106,825	43,190
Salaries of Supervisors of Instruction	-	-	-	-	-
Purchased Professional and Technical Services	1,156	-	1,156	-	1,156
Purchased Services	-	-	-	-	-
Other Purchased Services (400-500 series)	21,200	(675)	20,525	20,525	-
Supplies and Materials	37,153	3,200	40,353	32,092	8,261
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>2,234,537</u>	<u>(22,489)</u>	<u>2,212,048</u>	<u>2,159,441</u>	<u>52,607</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Salaries	50,000	6,750	56,750	12,370	44,380
Purchased Professional - Educational Serv	91,586	(13,003)	78,583	70,457	8,126
Other Purchased Prof. and Tech. Services	-	69,750	69,750	42,337	27,413
Other Purchased Services (400-500 series)	-	-	-	-	-
Travel	51,178	(24,675)	26,503	3,521	22,982
Supplies and Materials	6,250	6,100	12,350	8,679	3,671
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>199,014</u>	<u>44,922</u>	<u>243,936</u>	<u>137,364</u>	<u>106,572</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Supp. Serv. - General Admin.</b>					
Other Objects	-	-	-	-	-
Salaries	892,005	13,996	906,001	881,735	24,266
Salaries of Other Professional Staff	260,251	(13,566)	246,685	245,574	1,111
Salaries of Secretarial and Clerical Assistants	1,059,080	104,480	1,163,560	1,135,263	28,296
Salaries of Attorneys	-	-	-	-	-
Legal Services	832,098	125,635	957,733	801,341	156,392
Audit Fees	175,000	125,000	300,000	125,000	175,000
Architect/Engineering Services	-	40,000	40,000	19,760	20,240
Purchased Professional Services	8,000	(5,000)	3,000	2,055	945
Other Purchased Professional Services	180,000	18,000	198,000	165,146	32,854
Purchased Technical Services	25,000	-	25,000	22,800	2,200
Other Purchased Services	20,000	36,750	56,750	56,750	-
Communications/Telephone	720,000	2,500	722,500	611,340	111,160
BOE Other Purchased Services	24,000	50,000	74,000	43,988	30,012
Travel	8,500	(6,201)	2,299	582	1,717
Other Purchased Services (400-500 series)	963,000	(7,500)	955,500	829,706	125,794
Supplies and Materials	8,850	1,500	10,350	6,898	3,452
General Supplies	69,500	(14,800)	54,700	45,415	9,285
BOE in-House Training/Meeting	20,000	5,000	25,000	22,913	2,087
Other Objects	5,000	(1,200)	3,800	3,078	722
Judgements Against The School District	898,782	(25,000)	873,782	787,277	86,505
Miscellaneous Expenditures	14,600	(2,750)	11,850	8,068	3,782
BOE Membership & Dues	48,000	1,000	49,000	48,893	107
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>6,231,666</b>	<b>447,844</b>	<b>6,679,510</b>	<b>5,863,582</b>	<b>815,928</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals	12,931,723	(303,970)	12,627,753	11,816,966	810,788
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	3,996,822	133,099	4,129,921	3,976,702	153,218
Other Salaries	-	11,000	11,000	3,875	7,125
Supplies and Materials	446,819	14,593	461,412	375,823	85,589
Miscellaneous Purchased Services	53,924	(13,492)	40,432	13,705	26,726
Other Objects	11,795	-	11,795	2,855	8,940
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>17,441,083</b>	<b>(158,771)</b>	<b>17,282,313</b>	<b>16,189,927</b>	<b>1,092,386</b>
<b>Undist. Expend. - Central Services</b>					
Salaries	4,810,834	(181,455)	4,629,379	4,581,408	47,971
Salaries of Secretarial and Clerical Assistants	155,000	(7,479)	147,521	133,238	14,283
Uniforms - Central Storage	2,250	-	2,250	2,250	-
Purchased Professional Services	433,435	(177,440)	255,995	163,650	92,345
Purchased Professional Services - Public Relation	70,500	16,000	86,500	71,212	15,288
Purchased Technical Services	100,878	210,042	310,920	285,935	24,985
Other Purchased Services	159,364	(10,000)	149,364	142,751	6,613
Travel	9,000	(700)	8,300	5,185	3,115
Miscellaneous Purchased Services	500	-	500	396	104
Sale/Leaseback Payments	2,625,116	-	2,625,116	2,625,116	0
Supplies and Materials	33,012	222,450	255,462	246,005	9,458
General Supplies	1,075	-	1,075	-	1,075
Interest on Current Loans	-	-	-	-	-
Interest on Lease Purchase Agreements	13,634	-	13,634	13,634	-
Miscellaneous Expenditures	29,688	13,600	43,288	36,576	6,712
<b>Total Undist. Expend. - Central Services</b>	<b>8,444,286</b>	<b>85,018</b>	<b>8,529,304</b>	<b>8,307,355</b>	<b>221,949</b>
<b>Undist. Expend. - Admin Information Technology</b>					
Salaries	824,328	(56,020)	768,308	756,054	12,254
Salaries of Secretarial and Clerical Assistants	126,890	36,240	163,130	163,128	2
Purchased Technical Services	-	1,214,277	1,214,277	1,212,495	1,782
Other Purchased Services (400-500 series)	19,000	271,338	290,338	270,390	19,947
Travel	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	190,000	(17,510)	172,490	103,277	69,213
Objects	-	-	-	-	-
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>1,160,218</b>	<b>1,448,326</b>	<b>2,608,544</b>	<b>2,505,346</b>	<b>103,198</b>

**PATERSON PUBLIC SCHOOLS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Required Maintenance for School Facilities</b>					
Salaries	2,837,513	(130,000)	2,707,513	2,687,051	20,462
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Uniforms - Maintenance	-	2,285	2,285	1,800	485
Purchased Prof & Tech Services	-	-	-	-	-
Cleaning, Repair, and Maintenance Services	1,263,000	(143,000)	1,120,000	1,019,057	100,943
Lease / Purchase Vehicles	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and Materials	410,000	(65,593)	344,407	284,985	59,422
General Supplies	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Other Objects	30,000	-	30,000	28,555	1,445
Miscellaneous Expenditures	-	-	-	-	-
<b>Total Undist. Expend. - Required Maintenance for School Facilities</b>	<b>4,540,513</b>	<b>(336,308)</b>	<b>4,204,205</b>	<b>4,021,447</b>	<b>182,758</b>
<b>Undist. Expend. - Care &amp; Upkeep of Grounds</b>					
Salaries	4,000	600	4,600	4,600	-
Purchased Prof & Tech Services	-	-	-	-	-
Cleaning, Repair, and Maintenance Services	28,000	22,000	50,000	47,033	2,967
Travel	30,000	-	30,000	29,965	35
General Supplies	-	10,000	10,000	9,796	204
	<b>62,000</b>	<b>32,600</b>	<b>94,600</b>	<b>91,394</b>	<b>3,206</b>
<b>Undist. Expend. - Security</b>					
Salaries	3,205,665	97,116	3,302,781	3,237,578	65,203
Salaries of Secretarial and Clerical Assistants	141,882	(26,815)	115,067	115,067	-
Uniforms - Security	25,000	(6,600)	18,400	18,400	-
Purchased Professional and Technical Services	3,326,737	506,502	3,833,239	3,649,076	184,163
Cleaning, Repair and Maintenance Services	1,000	-	1,000	-	1,000
Miscellaneous Purchased Services	90,000	3,700,000	3,790,000	39,536	3,750,464
Supplies and Materials	10,500	93,382	103,882	103,870	12
General Supplies	55,492	(616)	54,876	44,853	10,023
Other Objects	-	-	-	-	-
<b>Total Undist. Expend. - Security</b>	<b>6,856,276</b>	<b>4,362,969</b>	<b>11,219,246</b>	<b>7,208,381</b>	<b>4,010,865</b>
<b>Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b>					
Salaries	4,845,951	877,873	5,723,824	5,471,031	252,793
Salaries of Secretarial and Clerical Assistants	166,808	(4,343)	162,465	162,282	184
Salaries of Non-Instructional Aides	1,059,780	854,645	1,914,425	1,657,060	257,364
Custodial Uniforms	44,000	-	44,000	37,350	6,650
Cleaning, Repair and Maintenance Services	9,541,607	(7,252,854)	2,288,753	2,105,837	182,916
Rental of Land, Building & Other than Lease Purchases	4,243,078	80,828	4,323,906	4,061,070	262,836
Lease Purchase Payments - Energy Savings Improvement Program	1,158,927	-	1,158,927	1,158,927	1
Other Purchased Property Services	962,911	95,001	1,057,912	1,055,112	2,801
Other Purchased Services	20,500	-	20,500	18,225	2,275
Insurance	2,407,000	-	2,407,000	2,258,622	148,378
Travel	10,000	-	10,000	-	10,000
Miscellaneous Purchased Services	539,000	600,000	1,139,000	915,985	223,015
General Supplies	61,610	1,131,238	1,192,848	1,075,480	117,368
Energy (Heat & Electricity)	-	-	-	-	-
Energy (Natural Gas)	1,545,663	580,000	2,125,663	2,113,476	12,187
Energy (Electricity)	3,000,000	(1,045,422)	1,954,578	1,933,488	21,090
Energy (Oil)	-	-	-	-	-
Other Objects	-	10,168	10,168	5,316	4,852
<b>Total Undist. Expend. - Other Oper. &amp; Maint. Of Plant</b>	<b>29,606,835</b>	<b>(4,072,867)</b>	<b>25,533,968</b>	<b>24,029,259</b>	<b>1,504,709</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>41,065,624</b>	<b>(13,605)</b>	<b>41,052,019</b>	<b>35,350,481</b>	<b>5,701,538</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Student Transportation Serv.</b>					
Salaries on Non-Instructional Aides	40,000	-	40,000	32,083	7,918
Sal. For Pup.Trans. (Bet. Home and School) - Regular	399,113	6,000	405,113	395,103	10,010
Sal. For Pup.Trans. (Bet. Home and School) - Special	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Management Fees - ESC & CTSA Transportation Programs	70,000	(15,000)	55,000	54,892	108
Other Purchased Professional and Technical Services	12,000	-	12,000	10,650	1,350
Contract Services - (Between Home and School) - Vendors	3,800,000	(933,866)	2,866,134	2,430,740	435,394
Contract Services (Other than Between Home & School)-Vendors	509,514	(92,033)	417,481	318,074	99,407
Contract Services - (Between Home and Sch) - Joint Agrmts	25,000	(25,000)	-	-	-
Contr Serv (Spl. Ed. Students) - Vendors	9,732,600	131,528	9,864,128	8,725,907	1,138,221
Contr Serv (Spl. Ed. Students) - Joint Agrmt	25,000	64,876	89,876	86,478	3,398
Contr Serv (Regular Students) - ESCs & CTSA	1,850,000	(138,540)	1,711,460	1,701,792	9,668
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,000,000	(310,239)	689,761	648,302	41,458
Contr Serv. - Aid in Lieu Payments - Nonpublic	430,000	(39,463)	390,537	337,171	53,366
Contr Serv. - Aid in Lieu Payments - Charter Schools	45,000	-	45,000	41,911	3,089
Contr Serv. - Aid in Lieu Payments - Choice	5,000	1,533	6,533	5,533	1,000
Auto Insurance	-	-	-	-	-
Misc. Purchased Serv. - Transportation	-	-	-	-	-
Travel/Conferences	9,000	(4,000)	5,000	3,652	1,348
Supplies and Materials	5,000	5,000	10,000	9,480	520
Transportation Supplies	52,000	70,660	122,660	80,905	41,755
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	400	-	400	-	400
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>18,009,627</b>	<b>(1,278,544)</b>	<b>16,731,083</b>	<b>14,882,673</b>	<b>1,848,410</b>

**ALLOCATED BENEFITS**

Regular Programs - Instruction - Employee Benefits - Grades 1-5					
Health Benefits	67,889	2,055	69,944	69,944	-
Regular Programs - Instruction - Employee Benefits - Grades 6-8					
Health Benefits	-	203	203	203	-
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	-	-	-	-	-
Community Services Programs/Operations - Employee Benefits					
Health Benefits	51,796	1,878	53,674	53,674	-
Attendance and Social Work Services - Employee Benefits					
Health Benefits	542,772	-	542,772	542,772	-
Unemployment Compensation	-	-	-	-	-
Health Services - Employee Benefits					
Health Benefits	100,787	580	101,367	101,367	-
Unemployment Compensation	200,000	(200,000)	-	-	-
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	887,760	5,951	893,711	893,711	-
Unemployment Compensation	200,000	-	200,000	200,000	-
Health Benefits					
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	5,272,701	2,110,740	7,383,441	7,383,441	-
Unemployment Compensation	200,000	-	200,000	200,000	-
Other Support Services - Guidance - Employee Benefits					
Health Benefits	217,465	3,470	220,935	220,935	-
Unemployment Compensation	-	-	-	-	-
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	3,055,752	8,484	3,064,236	3,064,236	-
Unemployment Compensation	-	-	-	-	-
Improvement of Instruction Services - Employee Benefits					
Health Benefits	2,033,798	-	2,033,798	2,033,798	-
Educational Media Services - School Library - Employee Benefits					
Health Benefits	490,107	21,446	511,553	511,553	-
Unemployment Compensation	200,000	(170,000)	30,000	-	30,000
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,103,944	(111,457)	992,487	807,572	184,916
Health Benefits	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Support Services- General Administration - Employee Benefits					
Health Benefits	-	-	-	-	-
Health Benefits	328,767	3,431	332,198	332,198	-
Support Services - Central Services - Employee Benefits					
Health Benefits	1,400,130	4,288	1,404,418	1,404,418	-
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	337,672	(2,782)	334,890	334,890	-
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	-	-	-	-	-
Support Services- Maintenance for School Facilities - Employee Benefits					
Health Benefits	891,087	-	891,087	891,087	-
Other Employee Benefits					
Support Services - Custodial Services - Employee Benefits					
Health Benefits	481,292	3,275	484,567	484,567	-
Support Services - Security - Employee Benefits					
Health Benefits	116,891	10,305	127,196	127,196	-
Student Transportation Services - Employee Benefits					
Health Benefits	175,167	(3,336)	171,831	171,831	-
Health Benefits	35,795	-	35,795	35,795	-
Health Benefits	-	146	146	146	(0)
Health Benefits	1,357,457	991	1,358,448	1,358,448	-
<b>TOTAL ALLOCATED BENEFITS</b>	<u>19,749,029</u>	<u>1,689,667</u>	<u>21,438,696</u>	<u>21,223,781</u>	<u>214,916</u>
<b>UNALLOCATED BENEFITS</b>					
Group Insurance	17,900	-	17,900	16,571	1,329
Social Security Contributions	6,807,387	(1,027,377)	5,780,010	5,481,127	298,884
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	11,755,807	523,867	12,279,674	12,266,916	12,758
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	2,000,000	645,769	2,645,769	2,645,767	2
Health Benefits	67,750,888	168,870	67,919,758	67,919,445	313
Uniforms	-	-	-	-	-
Tuition Reimbursement	-	-	-	-	-
Other Employee Benefits	1,025,415	405,608	1,431,023	1,428,410	2,613
Retirement Sick Pay	1,575,564	513,506	2,089,070	2,089,070	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>90,932,961</u>	<u>1,230,243</u>	<u>92,163,204</u>	<u>91,847,305</u>	<u>315,898</u>
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	69,198,026	(69,198,026)
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	976,287	(976,287)
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	26,086	(26,086)
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	16,395,555	(16,395,555)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,468,289	(13,468,289)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,064,243</u>	<u>(100,064,243)</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>110,681,990</u>	<u>2,919,910</u>	<u>113,601,900</u>	<u>213,135,329</u>	<u>(99,533,429)</u>
<b>TRANSFER- FOOD SERVICES</b>					
Transfer to Cover Deficit (Enterprise Fund)	-	-	-	-	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES- FOOD SERVICES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>297,540,484</u>	<u>1,907,778</u>	<u>299,448,263</u>	<u>383,120,697</u>	<u>(83,672,434)</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>474,863,470</u>	<u>(388,567)</u>	<u>474,474,903</u>	<u>545,869,693</u>	<u>(71,394,790)</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Programs - Instruction:</b>					
Preschool/Kindergarten	41,260	(34,060)	7,200	6,144	
Grades 1-5	208,100	(95,821)	112,279	64,670	47,609
Grades 6-8	55,900	30,095	85,995	61,200	24,795
Grades 9-12	142,200	(37,822)	104,378	101,936	2,442
Athletic Activities	-	-	-	-	-
<b>Special Education - Instruction:</b>					
Cognitive - Mild	9,000	-	9,000	9,000	-
Cognitive - Moderate	-	-	-	-	-
Bilingual Education - Instruction	5,890	(5,890)	-	-	-
Vocational Programs - Local - Instruction	-	-	-	-	-
School-Sponsored and Other Instructional Program	33,500	(33,500)	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	38,425	38,425	23,068	15,357
Undist.Expend.-Support Serv.-Students - Related & Extraordinary	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Special	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	5,000	5,000	3,217	1,783
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Central Services	-	17,025	17,025	17,025	-
Undistributed Expenditures - Technology	25,000	184,576	209,576	209,566	11
Undistributed Expenditures - Operation of Plant Services	-	75,000	75,000	55,799	19,201
<b>Total Equipment</b>	<b>520,850</b>	<b>143,029</b>	<b>663,879</b>	<b>551,624</b>	<b>111,198</b>
<b>Facilities Acquisition and Construction Services</b>					
Architectural/Engineering Services	-	424,000	424,000	279,092	144,908
Other Professional Services	-	-	-	-	-
Other Purchased Prof. & Tech. Serv.	-	-	-	-	-
Construction Services	2,113,619	230,435	2,344,054	2,322,994	21,059
<b>Total Facilities Acquisition and Construction Services</b>	<b>2,113,619</b>	<b>654,435</b>	<b>2,768,054</b>	<b>2,602,086</b>	<b>165,967</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,634,469</b>	<b>797,463</b>	<b>3,431,932</b>	<b>3,153,710</b>	<b>277,166</b>
<b>SPECIAL SCHOOLS</b>					
<b>Accred. Even./Adult H.S./Post-Grad.-Inst.</b>					
Salaries of Teachers	104,160	17,683	121,843	121,843	-
General Supplies	4,680	(52)	4,628	4,627	0
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	<b>108,840</b>	<b>17,631</b>	<b>126,471</b>	<b>126,471</b>	<b>0</b>
<b>Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>					
Salaries	-	-	-	-	-
Salaries of Supervisors of Instruction	12,960	-	12,960	12,960	-
Salaries of Secretarial and Clerical Assistants	4,200	83	4,283	4,283	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	<b>17,160</b>	<b>83</b>	<b>17,243</b>	<b>17,243</b>	<b>-</b>
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<b>126,000</b>	<b>17,714</b>	<b>143,714</b>	<b>143,713</b>	<b>0</b>
<b>Adult Education-Local-Instruction</b>					
Salaries of Teachers	266,434	232,226	498,660	494,331	4,329
Secretarial & Clerical Salaries	4,200	408	4,608	350	4,258
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	3,916	(483)	3,433	3,425	8
<b>Total Adult Education-Local-Instruction</b>	<b>274,550</b>	<b>232,151</b>	<b>506,701</b>	<b>498,106</b>	<b>8,595</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Adult Education-Local -Support Serv.</b>					
Salaries	302,932	(30,000)	272,932	268,385	4,547
Salaries of Supervisors of Instruction	10,080	-	10,080	5,483	4,598
Other Salaries for Salaries	-	-	-	-	-
Salaries of Other Professional Staff - Guidance	10,920	-	10,920	10,885	35
Personal Services - Employee Benefits	126,411	35,783	162,194	146,209	15,985
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Adult Education - Support Services	-	-	-	-	-
Bus Transportation	-	-	-	-	-
Other Objects	1,820	(718)	1,102	1,078	24
<b>Total Adult Education-Local -Support Serv.</b>	<u>452,163</u>	<u>5,065</u>	<u>457,228</u>	<u>432,040</u>	<u>25,188</u>
<b>Total Adult Education-Local</b>	<u>726,713</u>	<u>237,216</u>	<u>963,929</u>	<u>930,146</u>	<u>33,783</u>
<b>GED Test Centers</b>					
GED Testing Stipends	8,680	1,921	10,601	10,601	-
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
General Supplies	9,525	(1,688)	7,837	7,837	-
<b>Total GED Testing Centers</b>	<u>18,205</u>	<u>232</u>	<u>18,437</u>	<u>18,437</u>	<u>-</u>
<b>TOTAL SPECIAL SCHOOLS</b>	<u>870,918</u>	<u>255,161</u>	<u>1,126,079</u>	<u>1,092,296</u>	<u>33,783</u>
<b>Transfer of Funds to Charter Schools</b>	<u>87,011,760</u>	<u>(2,000,000)</u>	<u>85,011,760</u>	<u>84,936,019</u>	<u>75,741</u>
<b>TOTAL EXPENDITURES</b>	<u>565,380,617</u>	<u>(1,335,943)</u>	<u>564,044,674</u>	<u>635,051,718</u>	<u>(71,008,100)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(18,177,820)</u>	<u>1,335,943</u>	<u>(16,841,877)</u>	<u>21,065,017</u>	<u>(4,223,140)</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In:</b>					
Transfer from Special Revenue Fund - Preschool Program	-	-	-	-	-
Contribution to School Based Budgets - General Fund	262,777,527	10,187	262,787,714	249,481,917	13,305,797
Contr. to School Based Budgets - Spec. Rev. Fund	15,618,154	-	15,618,154	14,825,709	792,445
<b>Operating Transfer Out:</b>					
Transfer to Special Revenue Fund - Preschool Program	(2,835,155)	-	(2,835,155)	(2,835,155)	-
Contribution to School Based Budgets	(262,777,527)	(10,187)	(262,787,714)	(249,481,917)	(13,305,797)
Transfer to Food Service Fund - Board Contribution	-	(2,000,000)	(2,000,000)	(2,000,000)	-
<b>Total Other Financing Sources:</b>	<u>12,782,999</u>	<u>(2,000,000)</u>	<u>10,782,999</u>	<u>9,990,554</u>	<u>792,445</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)</b>	(5,394,821)	(664,057)	(6,058,878)	31,055,570	(3,430,695)
<b>Fund Balance, July 1, 2021</b>	<u>42,242,816</u>	-	<u>42,242,816</u>	<u>42,242,816</u>	-
<b>Fund Balance, June 30, 2022</b>	<u>36,847,995</u>	<u>(664,057)</u>	<u>36,183,938</u>	<u>73,298,386</u>	<u>(3,430,695)</u>
<b>Recapitulation:</b>					
<b>Restricted Fund Balance:</b>					
Capital Reserve				9,913,619	
Emergency Reserve				1,000,000	
Excess Surplus				15,000,103	
Excess Surplus - Designated for Subsequent Year's Expenditures				9,074,771	
Unemployment Compensation				2,984,599	
<b>Assigned Fund Balance:</b>					
Year End Encumbrances				3,909,329	
Designated for Subsequent Year's Expenditures				7,504,821	
<b>Unassigned Fund Balance</b>				<u>23,911,144</u>	
				73,298,386	
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>					
<b>Less: State Aid Payments not Realized on GAAP Basis</b>					
Delayed State Aid			47,321,422		
Extraordinary Aid			<u>6,547,093</u>		
					<u>(53,868,515)</u>
<b>Fund Balance per Governmental Funds (GAAP)</b>				<u>19,429,871</u>	

\* - Includes interest earnings from Unemployment Compensation Bank Account.



STATE OF CALIFORNIA  
 PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Capital Fund	Operating Fund 11-13	Blended Fund 15	Total Capital Fund	Operating Fund 11-13	Blended Fund 15	Total Capital Fund	Operating Fund 11-13	Blended Fund 15	Total Capital Fund
<b>Local Sources:</b>												
Local Tax Levy	6,034,676	-	6,034,676	-	-	-	6,034,676	-	6,034,676	6,034,676	-	6,034,676
Tuition	500,000	-	500,000	-	-	-	500,000	-	500,000	475,319	-	475,319
Interest Earned on Capital Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	4,225	-	4,225
Textbook Sale/Leaseback	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous, including Interest	3,688,715	-	3,688,715	-	-	-	3,688,715	-	3,688,715	10,096,227	-	10,096,227
<b>Total - Local Sources</b>	<b>65,223,391</b>	<b>-</b>	<b>65,223,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,223,391</b>	<b>-</b>	<b>65,223,391</b>	<b>71,610,447</b>	<b>-</b>	<b>71,610,447</b>
<b>State Sources:</b>												
<b>Core Curriculum Standards Aid</b>												
Supplemental Core Curriculum Standards Aid	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Aid	24,500,810	-	24,500,810	-	-	-	24,500,810	-	24,500,810	24,500,810	-	24,500,810
Extracurricular Aid	4,148,854	-	4,148,854	-	-	-	4,148,854	-	4,148,854	6,547,093	-	6,547,093
Withdrawal from Emergency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Bilingual Education	12,716,806	-	12,716,806	-	-	-	12,716,806	-	12,716,806	12,716,806	-	12,716,806
Adoptive Aid	431,932,603	-	431,932,603	-	-	-	431,932,603	-	431,932,603	431,932,603	-	431,932,603
Discretionary Education Opportunity Aid	-	-	-	-	-	-	-	-	-	-	-	-
Education Opportunity Aid	7,141,569	-	7,141,569	-	-	-	7,141,569	-	7,141,569	7,141,569	-	7,141,569
Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-
Adult & Post Grad Aid	-	-	-	-	-	-	-	-	-	-	-	-
Non-Resident Tuition Aid	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit Management	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Employee Interchange Act	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	69,198,026	-	69,198,026
On-Behalf TPAF Pension Non-Contributory Group Insurance	-	-	-	-	-	-	-	-	-	976,287	-	976,287
On-Behalf TPAF Pension Non-Contributory Group Life Insurance	-	-	-	-	-	-	-	-	-	16,395,555	-	16,395,555
On-Behalf TPAF Post Retirement Medical Benefits	-	-	-	-	-	-	-	-	-	13,468,289	-	13,468,289
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	582,903,124	-	582,903,124
<b>Total - State Sources</b>	<b>480,440,642</b>	<b>-</b>	<b>480,440,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480,440,642</b>	<b>-</b>	<b>480,440,642</b>	<b>1,603,164</b>	<b>-</b>	<b>1,603,164</b>
<b>Federal Sources</b>												
Impact Aid	1,538,764	-	1,538,764	-	-	-	1,538,764	-	1,538,764	1,603,164	-	1,603,164
Special Education Medicare Incentive Program	-	-	-	-	-	-	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal	1,538,764	-	1,538,764	-	-	-	1,538,764	-	1,538,764	1,603,164	-	1,603,164
<b>Total - Federal Sources</b>	<b>547,202,797</b>	<b>-</b>	<b>547,202,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>547,202,797</b>	<b>-</b>	<b>547,202,797</b>	<b>656,116,735</b>	<b>-</b>	<b>656,116,735</b>
<b>Total Revenues</b>												
<b>EXPENDITURES:</b>												
<b>Current Expenses:</b>												
<b>Regular Programs - Instruction</b>												
Kindergarten - Salaries of Teachers	6,131,516	(121,580)	6,131,516	-	(121,580)	(121,580)	6,009,936	-	6,009,936	5,781,718	-	5,781,718
Kindergarten - Salaries of Teachers - Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	38,033,667	(667,423)	39,098,467	512,802	(54,621)	(1,505,602)	1,505,602	37,536,244	39,041,846	35,113,200	-	36,603,802
Grades 6-8 - Salaries of Teachers	305,702	(114,314)	23,650,259	(114,314)	(46,614)	(19,139)	191,389	23,631,713	23,503,101	21,921,613	-	21,973,451
Grades 9-12 - Salaries of Teachers	247,922	(1,670,251)	28,791,267	284,587	(1,670,251)	(1,385,664)	532,509	27,405,603	27,405,603	26,349,597	-	26,861,692
<b>Regular Programs - Home Instruction:</b>												
Other Salaries for Instruction	-	-	-	291,997	-	291,997	291,997	-	291,997	291,997	-	291,997
Purchased Professional-Educational Services	40,000	-	40,000	-	-	-	40,000	-	40,000	24,990	-	24,990
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
<b>Regular Programs - Undistributed Instruction</b>												
Other Objects	3,797,942	-	3,797,942	-	-	-	3,797,942	-	3,797,942	3,635,232	-	3,635,232
Purchased Prof and Tech Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	6,407,923	48,000	6,455,923	(2,721,286)	3,200	3,686,637	3,686,637	56,200	3,742,837	2,867,592	-	2,887,555
Purchased Technical Services	134,445	15,000	149,445	1,273,947	3,500	1,408,392	1,408,392	1,456,892	1,456,892	1,373,572	-	1,373,572
Other Purchased Services (400-500 series)	80,400	96,662	177,062	(14,233)	(14,233)	80,400	80,400	82,429	162,829	71,847	-	127,252
Miscellaneous Purchased Services	44,000	-	44,000	(2,571)	(2,571)	41,429	18,429	18,429	18,429	18,429	-	18,429
Supplies and Materials	1,333,299	-	1,502,273	(29,900)	264,037	1,502,273	1,597,320	1,734,609	1,734,609	1,245,607	-	1,377,889
General Supplies	166,980	-	1,502,273	(29,900)	264,037	1,502,273	1,597,320	1,734,609	1,734,609	967,001	-	1,377,889
Other Objects	1,166,319	-	1,502,273	(10,161)	(10,161)	1,492,112	1,492,112	1,492,112	1,492,112	1,245,607	-	1,245,607
Other Purchased Services (400-500 series)	1,945	33,281	35,226	(4,394)	(4,394)	30,832	28,857	30,832	30,832	5,809	-	5,809
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>9,399,902</b>	<b>(101,491,273)</b>	<b>110,891,175</b>	<b>(518,302)</b>	<b>(2,080,059)</b>	<b>(2,598,361)</b>	<b>8,861,600</b>	<b>99,411,214</b>	<b>108,272,814</b>	<b>7,778,511</b>	<b>-</b>	<b>101,920,760</b>
<b>Capital Programs - Misc:</b>												
Salaries of Teachers	1,126,516	-	1,126,516	-	-	-	1,126,516	-	1,126,516	1,022,088	-	1,022,088
Other Salaries for Instruction	801,346	-	801,346	-	-	-	801,346	-	801,346	763,949	-	763,949
Purchased Professional-Educational Services	1,000	-	1,000	-	-	-	1,000	-	1,000	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	22,110	-	22,110	-	-	-	22,110	-	22,110	15,352	-	15,352
Textbooks	1,900	-	1,900	-	-	-	1,900	-	1,900	37	-	37
Other Objects	1,933,977	-	1,933,977	-	-	-	1,933,977	-	1,933,977	1,801,766	-	1,801,766
<b>Total Capital Programs - Misc</b>	<b>3,863,849</b>	<b>-</b>	<b>3,863,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,863,849</b>	<b>-</b>	<b>3,863,849</b>	<b>1,853,237</b>	<b>-</b>	<b>1,853,237</b>

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table with columns: ORIGINAL BUDGET, BUDGET ADJUSTMENTS, FINAL BUDGET, ACTUAL, and Total Capital Fund. Rows include various budget categories such as Cognitive - Moderate, Learning and/or Language Disabilities, Behavioral Disabilities, Multiple Disabilities, Resource Room/Resource Center, Autism, Total Autism, Preschool Disabilities - Full-Time, and Total Cognitive - Severe.

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund
<b>Bilingual Education - Instruction</b>												
240-100-106 Teachers		17,156,205	17,156,205		(99,970)	(99,970)		17,056,235	17,056,235		15,785,033	15,785,033
240-100-320 Other Salaries for Instruction		473,656	473,656		(25,975)	(25,975)		447,681	447,681		413,705	413,705
240-100-340 Purchased Professional/Educational Services												
240-100-350 Purchased Technical Services												
240-100-600 Other Purchased Services (400-500 series)												
240-100-610 General Supplies	12,510	398,511	403,021	(472)	(6,560)	(7,032)	12,038	383,951	395,989	12,038	274,340	286,379
240-100-640 Travel												
240-100-640 Textbooks		20,236	20,236					20,236	20,236		459	459
240-100-590 Miscellaneous Expenditures		11,000	11,000					11,000	11,000			
<b>Total Bilingual Education - Instruction</b>	12,510	18,053,326	18,065,836	(472)	(132,505)	(132,977)	12,038	17,920,831	17,923,859	12,038	16,470,150	16,483,924
<b>School-Sponsored Activities - Inst.</b>												
401-100-400 Salaries		97,123	97,123		(6,584)	(6,584)		88,609	88,609		70,357	70,357
401-100-410 Salaries (300-500 series)		209	209					209	209			
401-100-600 Supplies and Materials												
401-100-610 General Supplies		500	500					500	500			
401-100-610 Other Objects		11,900	11,900					11,900	11,900		9,665	9,665
<b>Total School-Sponsored Activities - Inst.</b>		109,833	109,833		(6,584)	(6,584)		101,229	101,229		80,022	80,022
<b>School-Sponsored Athletics - Inst.</b>												
402-100-100 Salaries	250	1,288,177	1,288,427		48,893	48,893	250	1,337,070	1,337,320		1,256,063	1,256,063
402-100-500 Purchased Services (300-500 series)		341,402	341,402		(23,800)	(23,800)		316,602	316,602		253,956	253,956
402-100-600 Supplies and Materials		131,853	131,853		(1,350)	(1,350)		130,503	130,503		164,986	164,986
402-100-610 Other Objects		11,000	11,000		(6,000)	(6,000)		5,000	5,000			
402-100-800 Transfers to Cover Deficit (Agency Funds)												
<b>Total School-Sponsored Athletics - Inst.</b>	250	1,778,394	1,778,644		56,228	56,228	250	1,834,622	1,834,872		1,676,979	1,676,979
<b>Other Instructional Programs - Instruction</b>												
Salaries												
Purchased Services (300-500 series)												
Supplies and Materials												
Transfers to Cover Deficit (Agency Funds)												
<b>Before/After School Programs - Instruction</b>												
421-100-106 Salaries	177,203	2,017,614	2,017,817	(10,133)	(13,982)	(24,115)	168,071	2,003,705	2,003,705	168,071	1,835,644	1,835,644
421-100-106 Other Salaries for Instruction		23,070	23,070	15,000	3,562	18,562	15,000	26,632	41,632	2,750	11,379	11,379
421-100-300 Salaries of Reading Specialist												
421-100-300 Purchased Professional & Tech. Services												
421-100-600 Other Purchased Services (400-500 series)												
421-100-610 Supplies and Materials		850	850					850	850		71	71
421-100-610 Other Objects												
<b>Total Before/After School Programs - Instruction</b>	177,203	2,041,534	2,041,737	(4,133)	(10,420)	(14,553)	173,071	2,013,285	2,013,535	173,071	1,847,124	1,847,124
<b>Before/After School Programs - Support Svcs</b>												
422-200-100 Salaries	36,000	36,000	36,000	6,800	6,800	6,800	42,800	42,800	42,800	32,403	32,403	32,403
422-200-100 Purchased Professional & Tech. Services												
422-200-600 Purchased Services (400-500 series)												
422-200-610 Supplies and Materials												
422-200-610 Other Objects												
<b>Total Before/After School Programs - Support Svcs</b>	36,000	36,000	36,000	6,800	6,800	6,800	42,800	42,800	42,800	32,403	32,403	32,403
<b>Summer School - Instruction</b>												
422-100-100 Salaries	213,207	2,611,534	2,611,747	2,668	(10,331)	(7,663)	215,871	2,594,081	2,594,081	215,871	2,378,217	2,378,217
422-100-100 Other Salaries for Instruction		4,225	4,225					4,225	4,225		2,700	2,700
422-100-106 Salaries of Reading Specialist		500	500					500	500		125	125
422-100-300 Salaries of Reading Specialist												
422-100-300 Purchased Professional & Tech. Services												
422-100-600 Other Purchased Services (400-500 series)												
422-100-610 General Supplies												
422-100-610 Supplies and Materials												
422-100-610 Other Objects												
<b>Total Summer School - Instruction</b>	213,207	2,615,759	2,615,957	2,668	(10,331)	(7,663)	215,871	2,598,306	2,598,306	215,871	1,981,147	1,981,147
<b>Summer School - Support Svcs</b>												
422-200-100 Salaries												
422-200-100 Purchased Professional & Tech. Services												
422-200-600 Purchased Services (400-500 series)												
422-200-610 Supplies and Materials												
422-200-610 Other Objects												
<b>Total Summer School - Support Svcs</b>												
<b>Alternative Education Program - Instruction</b>												
423-100-101 Salaries		101,268	101,268					101,268	101,268		2,079,240	2,079,240
423-100-101 Salaries of Teachers		2,055,878	2,055,878					2,055,878	2,055,878		1,684,475	1,684,475
423-100-101 Salaries of Reading Specialist		166,475	166,475					166,475	166,475			
423-100-101 Salaries of Reading Specialist												
423-100-101 Salaries of Reading Specialist												
423-100-300 Purchased Professional & Tech. Services												
423-100-600 Other Purchased Services (400-500 series)												
423-100-610 Textbooks		8,000	8,000		(2,000)	(2,000)		6,000	6,000		4,451	4,451
423-100-610 Textbooks												
423-100-610 Supplies and Materials												
423-100-610 Equipment												
423-100-610 Other Objects												
<b>Total Alternative Education Program - Instruction</b>		2,230,151	2,230,151					2,230,151	2,230,151		2,251,894	2,251,894

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table with columns: ORIGINAL BUDGET, BUDGET ADJUSTMENTS, FINAL BUDGET, ACTUAL, and Total General Fund. Rows include categories like Alternative Education Program - Support Svcs, Health Services, and Unallocated Expenses.

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Fund	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
000-230-104	363,958	6,835,253	6,999,211	7,129	22,467	29,596	371,087	6,657,720	7,028,807	368,532	6,372,900	6,740,722
000-230-105	235,339	5,791,27	5,791,27	20,535	30,810	51,345	374,598	46,158	46,091.6	306,999	33,700.1	33,700.1
000-230-110	429,023	4,473,763	4,473,763	1,418	1,418	2,836	414,758	3,000	46,723.1	2,125	33,457	33,457
000-230-115	535,000	5,350,000	5,350,000	6,271.99	6,271.99	12,543.98	467,281	3,000	46,723.1	2,125	6,670.5	6,670.5
000-230-130	10,000	10,000	10,000	(10,000)	(10,000)	(20,000)	-	-	-	-	-	-
000-230-150	4,200	28,939	33,139	35,000	(1,200)	33,800	39,200	27,779	66,939	20,476	47,594	47,594
000-230-160	1,670,520	7,035,720	8,706,240	(59,230)	53,495	(5,735)	1,611,200	7,109,213	8,720,914	1,427,338	6,742,160	8,169,524
<b>Total Undst. Expend. - Guidance</b>												
000-230-104	10,877,320	10,877,320	10,877,320	(996,360)	-	(996,360)	10,280,960	10,161,507	10,280,960	10,161,507	10,161,507	10,161,507
000-230-105	1,074,531	8,435,5	8,435,5	4,165	-	4,165	1,078,696	23,908	23,908	1,082,806	23,908	23,908
000-230-110	224,633	2,516,33	2,516,33	-	-	-	239,603	-	-	239,603	-	-
000-230-115	89,500	895,500	895,500	62,000	-	62,000	151,500	151,500	151,500	61,750	61,750	61,750
000-230-130	-	-	-	5,000	-	5,000	-	-	-	148	-	148
000-230-150	-	-	-	100	-	100	100	100	100	100	100	100
000-230-160	-	-	-	(440,520)	-	(440,520)	-	-	-	-	-	-
<b>Total Undst. Expend. - Child Study Teams</b>												
000-231-100	3,887,568	1,022,216	3,887,568	(69,133)	45,851	(23,282)	3,418,435	1,068,067	3,818,435	3,807,550	1,072,558	3,807,550
000-231-102	1,520,793	78,180	1,520,793	20,680	-	20,680	1,579,964	78,180	1,558,246	1,558,246	78,180	1,558,246
000-231-104	1,074,531	57,873	1,074,531	20,680	-	20,680	1,095,694	57,873	1,095,694	1,053,629	16,880	16,880
000-231-106	1,006,486	114,975	1,121,461	(1,603)	440	(1,163)	1,094,883	115,415	1,120,298	907,141	113,669	1,026,810
000-231-110	62,869	134,512	197,381	(4,181.5)	14,810	(27,005)	20,354	149,322	169,876	118,381	137,247	137,247
000-231-116	405,500	405,500	405,500	-	-	-	405,500	397,500	405,500	397,500	397,500	397,500
000-231-176	43,250	750	44,000	(4,500)	-	(4,500)	38,750	750	39,500	30,364	30,364	30,364
000-231-580	400	2,000	2,400	6,600	-	7,000	400	2,000	2,400	400	2,400	2,400
000-231-890	4,000	4,000	4,000	706	-	706	4,706	4,706	4,706	3,653	3,653	3,653
000-231-900	10,300	10,300	10,300	(4,035)	-	(4,035)	6,265	-	6,265	5,101	5,101	5,101
000-231-800	8,043,580	1,471,960	9,515,540	(8,489)	85,603	(8,403)	8,067,339	1,557,566	9,624,902	7,829,788	1,421,024	9,250,812
<b>Total Undst. Expend. - Ed. Media Serv./Sch. Library</b>												
000-232-102	1,130,132	1,044,846	2,175,978	(88,469)	63,455	(25,014)	1,041,712	1,108,201	1,106,311	1,040,512	2,106,823	2,106,823
000-232-300	21,200	1,156	22,356	-	-	-	20,225	1,156	21,381	20,225	1,156	21,381
000-232-440	37,153	37,153	37,153	(675)	-	(675)	36,478	37,153	36,803	36,478	37,153	36,803
000-232-600	1,151,382	1,081,155	2,232,537	(89,144)	66,655	(22,489)	1,062,238	1,149,810	1,139,810	1,062,238	1,139,810	1,139,810
<b>Total Undst. Expend. - Ed. Media Serv./Sch. Library</b>												
000-233-102	140,886	38,258	179,144	-	-	-	217,725	26,211	243,936	152,212	12,155	137,067
000-233-104	892,045	892,045	892,045	13,996	-	13,996	906,041	-	906,041	881,725	-	881,725
000-233-105	260,251	260,251	260,251	(13,566)	-	(13,566)	246,685	-	246,685	245,574	-	245,574
000-233-108	832,098	1,059,080	1,059,080	104,480	-	104,480	1,163,560	-	1,163,560	1,135,263	-	1,135,263
000-230-332	175,000	832,098	1,007,098	124,635	-	124,635	947,332	-	947,332	801,241	-	801,241
000-230-332	175,000	175,000	175,000	125,000	-	125,000	300,000	-	300,000	125,000	-	125,000
<b>Total Undst. Expend. - Instructional Staff Training Serv.</b>												
000-230-334	8,000	8,000	8,000	40,000	-	40,000	48,000	-	48,000	19,760	-	19,760
000-230-339	180,000	180,000	180,000	18,000	-	18,000	198,000	-	198,000	165,146	-	165,146
000-230-340	25,000	25,000	25,000	25,000	-	25,000	25,000	-	25,000	22,800	-	22,800
000-230-345	720,000	720,000	720,000	2,500	-	2,500	722,500	-	722,500	611,240	-	611,240
000-230-580	8,500	8,500	8,500	(6,201)	-	(6,201)	2,299	-	2,299	582	-	582
000-230-590	983,000	983,000	983,000	(7,500)	-	(7,500)	975,500	-	975,500	829,706	-	829,706
000-230-610	69,500	69,500	69,500	(14,800)	-	(14,800)	54,700	-	54,700	45,415	-	45,415
000-230-630	20,000	20,000	20,000	5,000	-	5,000	25,000	-	25,000	22,913	-	22,913
000-230-800	14,600	14,600	14,600	(2,500)	-	(2,500)	12,100	-	12,100	3,078	-	3,078
000-230-890	14,600	14,600	14,600	(2,500)	-	(2,500)	12,100	-	12,100	8,068	-	8,068
000-230-895	48,893	48,893	48,893	1,000	-	1,000	49,893	-	49,893	48,893	-	48,893
<b>Total Undst. Expend. - Supp. Serv. - General Admin.</b>												
000-230-332	6,231,666	6,231,666	6,231,666	447,844	-	447,844	6,679,510	-	6,679,510	5,863,582	-	5,863,582

PATERSON PUBLIC SCHOOLS COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table with columns: Description, ORIGINAL BUDGET, BUDGET ADJUSTMENTS, FINAL BUDGET, and ACTUAL. Rows include various budget items like Salaries, Travel, and Supplies, with their respective budgeted and actual amounts.

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund
Public Expens. - Student Transportation Serv.	40,000	-	40,000	-	-	-	40,000	-	40,000	32,083	-	32,083
000-270-510	390,113	-	390,113	6,000	-	6,000	405,113	-	405,113	395,103	-	395,103
Sal. For Pup. Trans. (Bet. Home and School) - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Sal. For Pup. Trans. (Other than Bet. Home and School) - Special	70,000	-	70,000	(15,000)	-	(15,000)	55,000	-	55,000	54,895	-	54,895
000-270-510	12,000	-	12,000	-	-	-	12,000	-	12,000	10,659	-	10,659
Lease Purchase Payments - School Buses	-	-	-	-	-	-	-	-	-	-	-	-
000-270-510	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services (Between Home and School) - Vendors	3,800,000	-	3,800,000	(933,866)	-	(933,866)	2,866,134	-	2,866,134	2,430,740	-	2,430,740
000-270-511	61,500	448,014	509,514	(41,000)	(51,033)	(92,033)	20,500	396,981	318,074	9,950	308,124	318,074
Contract Services (Other than Between Home & School) - Special	25,000	-	25,000	-	-	-	-	-	-	-	-	-
000-270-513	9,250,000	-	9,250,000	14,128	-	14,128	9,264,128	-	9,264,128	8,725,897	-	8,725,897
Contract Serv. (Spl. Ed. Students) - Vendors	25,000	-	25,000	6,482	-	6,482	31,482	-	31,482	28,479	-	28,479
000-270-514	18,500,000	-	18,500,000	(138,540)	-	(138,540)	18,361,460	-	18,361,460	17,017,992	-	17,017,992
Contract Serv. (Regular Students) - ESCA & CTRSA	1,000,000	-	1,000,000	(39,463)	-	(39,463)	960,537	-	960,537	689,761	-	689,761
000-270-518	40,000	-	40,000	-	-	-	40,000	-	40,000	337,171	-	337,171
All. of Payments for Change Schools/Students	5,000	-	5,000	1,533	-	1,533	6,533	-	6,533	5,533	-	5,533
000-270-515	-	-	-	-	-	-	-	-	-	-	-	-
Auto Insurance	-	-	-	-	-	-	-	-	-	-	-	-
000-270-520	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Purchased Serv. - Transportation	6,000	-	6,000	(4,000)	-	(4,000)	2,000	-	2,000	3,652	-	3,652
000-270-530	5,000	-	5,000	70,660	-	70,660	75,660	-	75,660	80,903	-	80,903
Travel/Conferences	52,000	-	52,000	-	-	-	-	-	-	-	-	-
000-270-615	-	-	-	-	-	-	-	-	-	-	-	-
Transportation Supplies	400	-	400	-	-	-	-	-	-	-	-	-
000-270-800	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	17,561,011	448,014	18,009,025	(1,227,511)	(61,033)	(1,288,544)	16,534,402	396,981	16,931,383	14,574,549	308,124	14,882,673
000-270-850	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Unalloc. Expend. - Student Transportation Serv.	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATED BENEFITS</b>												
120-100-270	67,889	-	67,889	2,055	-	2,055	69,944	-	69,944	69,944	-	69,944
Health Benefits - Instruction - Employee Benefits - Grades 1-5	-	-	-	-	-	-	-	-	-	-	-	-
130-100-270	-	-	-	203	-	203	203	-	203	203	-	203
Health Benefits - Instruction - Employee Benefits - Grades 6-8	-	-	-	-	-	-	-	-	-	-	-	-
2XX-100-270	-	-	-	-	-	-	-	-	-	-	-	-
Other Instructional Programs - Instruction - Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
800-330-270	51,796	-	51,796	1,878	-	1,878	53,674	-	53,674	53,674	-	53,674
Health Benefits - Support Services Programs/Operations - Employee Benefits	542,772	-	542,772	-	-	-	542,772	-	542,772	542,772	-	542,772
000-211-270	100,787	-	100,787	580	-	580	101,367	-	101,367	101,367	-	101,367
Health Benefits - Attendance and Social Work Services - Employee Benefits	200,000	-	200,000	(200,000)	-	(200,000)	-	-	-	-	-	-
000-212-270	887,760	-	887,760	5,951	-	5,951	893,711	-	893,711	893,711	-	893,711
Health Benefits - Employment	200,000	-	200,000	-	-	-	200,000	-	200,000	200,000	-	200,000
000-216-270	5,272,701	-	5,272,701	2,110,240	-	2,110,240	7,382,941	-	7,382,941	7,383,441	-	7,383,441
Health Benefits - Support Services - Students - Extraordinary Services - Employee	217,465	-	217,465	3,470	-	3,470	220,935	-	220,935	220,935	-	220,935
000-217-270	3,055,752	-	3,055,752	8,884	-	8,884	3,064,636	-	3,064,636	3,064,236	-	3,064,236
Health Benefits - Employment	2,033,798	-	2,033,798	-	-	-	2,033,798	-	2,033,798	2,033,798	-	2,033,798
000-218-270	689,107	-	689,107	21,442	-	21,442	710,549	-	710,549	710,549	-	710,549
Health Benefits - Educational Media Services - School Library - Employee Benefits	200,000	-	200,000	(170,000)	-	(170,000)	30,000	-	30,000	511,553	-	511,553
000-219-270	1,103,944	-	1,103,944	(111,457)	-	(111,457)	992,487	-	992,487	807,572	-	807,572
Health Benefits - Tarion Reimbursement	328,767	-	328,767	3,431	-	3,431	332,198	-	332,198	332,198	-	332,198
000-230-270	-	-	-	-	-	-	-	-	-	-	-	-
Health Benefits - General Administration - Employee Benefits	1,400,130	-	1,400,130	4,288	-	4,288	1,404,418	-	1,404,418	1,404,418	-	1,404,418
000-230-270	337,672	-	337,672	(2,782)	-	(2,782)	334,890	-	334,890	334,890	-	334,890
Health Benefits - Support Services - Administration	891,087	-	891,087	3,275	-	3,275	894,362	-	894,362	891,087	-	891,087
000-232-270	481,292	-	481,292	10,305	-	10,305	491,597	-	491,597	484,567	-	484,567
Health Benefits - Support Services - Admin. Info. Tech. - Employee Benefits	116,891	-	116,891	(3,336)	-	(3,336)	113,555	-	113,555	117,196	-	117,196
000-232-270	175,167	-	175,167	146	-	146	175,313	-	175,313	171,831	-	171,831
Health Benefits - Support Services - Maintenance of Plant Services - Employee Benefit	35,795	-	35,795	146	-	146	35,941	-	35,941	35,795	-	35,795
000-260-270	1,357,457	-	1,357,457	991	-	991	1,358,448	-	1,358,448	1,358,448	-	1,358,448
Health Benefits - Support Services - Maintenance for School Facilities - Employee Benefit	17,420,023	-	17,420,023	(1,692,867)	-	(1,692,867)	15,727,156	-	15,727,156	14,842,567	-	14,842,567
000-260-270	-	-	-	-	-	-	-	-	-	-	-	-
Health Benefits - Support Services - Security - Employee Benefits	175,167	-	175,167	146	-	146	175,313	-	175,313	171,831	-	171,831
000-270-270	35,795	-	35,795	146	-	146	35,941	-	35,941	35,795	-	35,795
Health Benefits - Support Services - Cafeteria Services - Employee Benefits	1,357,457	-	1,357,457	991	-	991	1,358,448	-	1,358,448	1,358,448	-	1,358,448
000-270-270	17,420,023	-	17,420,023	(1,692,867)	-	(1,692,867)	15,727,156	-	15,727,156	14,842,567	-	14,842,567
Health Benefits - Support Services - Union Services - Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Fund IS	Total Capital Fund	Total Capital Fund	Operating Fund 11-13	Blended Fund IS	Total Capital Fund	Total Capital Fund	Operating Fund 11-13	Blended Fund IS	Total Capital Fund	Total Capital Fund	Operating Fund 11-13	Blended Fund IS	Total Capital Fund	
<b>UNALLOCATED BENEFITS</b>																
000-291-220	17,900	2,807,387	6,870,387	(14,240)	(79,907)	(1,007,277)	17,900	6,870,387	3,082,530	2,727,480	17,900	6,870,387	2,649,181	2,649,181	16,671	
000-291-241	4,000,000	3,339,965	11,758,007	(251,520)	775,387	523,867	8,164,322	4,115,352	8,164,322	4,115,352	8,164,322	4,115,352	8,164,207	4,102,709	12,266,916	
000-291-242	2,000,000	67,750,888	67,750,888	(659,272)	168,870	168,870	645,769	645,769	2,645,769	67,919,758	645,769	645,769	2,645,767	67,919,445	67,919,445	
000-291-270	1,025,415		1,025,415	405,608		405,608	1,431,023		1,431,023		1,431,023		1,428,410		1,428,410	
000-291-299	1,575,564		1,575,564	513,506		513,506	2,089,070		2,089,070		2,089,070		2,089,070		2,089,070	
<b>TOTAL UNALLOCATED BENEFITS</b>	17,054,771	73,898,240	90,932,661	(134,107)	864,350	1,230,243	17,400,614	92,163,204	17,400,614	74,762,590	92,163,204	92,163,204	91,847,303	74,671,335	91,847,303	
000-310-930																
<b>TOTAL ON BEHALF</b>	36,783,750	73,898,240	110,681,920	1,553,531	864,350	2,919,210	38,839,210	113,601,920	38,839,210	74,762,590	113,601,920	113,601,920	113,466,294	74,671,335	113,466,294	
<b>TRANSFER FOOD SERVICES - EMPLOYEE BENEFITS</b>																
000-310-930	184,128,511	113,441,971	297,540,484	469,617	1,868,386	1,907,778	183,667,895	298,848,263	183,667,895	115,280,248	298,848,263	298,848,263	170,900,105	112,220,592	383,120,697	
<b>TOTAL UNDISTRIBUTED EXPENDITURES - FOOD SERVICES</b>	184,128,511	113,441,971	297,540,484	469,617	1,868,386	1,907,778	183,667,895	298,848,263	183,667,895	115,280,248	298,848,263	298,848,263	170,900,105	112,220,592	383,120,697	
<b>TOTAL CURRENT EXPENDITURES</b>	196,943,639	277,919,831	475,863,470	(1,028,800)	140,233	(388,567)	195,914,238	473,974,403	195,914,238	278,060,066	473,974,403	473,974,403	281,816,787	284,052,900	545,865,693	
<b>CAPITAL OUTLAY</b>																
<b>Regular Programs - Instruction:</b>																
Kindergarten	41,260		41,260		(34,060)	(34,060)				7,200	7,200		6,144		6,144	
XXX-200-730	208,100		208,100		(95,821)	(95,821)				(12,279)	(12,279)		64,670		64,670	
XXX-200-730	35,900		35,900		30,995	30,995				85,995	85,995		61,200		61,200	
XXX-200-730	20,000		20,000		(6,640)	(6,640)			28,578	75,868	104,446		73,359		101,036	
<b>Special Education - Instruction:</b>																
000-100-730	9,000		9,000							9,000	9,000		9,000		9,000	
000-100-730	5,890		5,890		(5,890)	(5,890)										
000-100-730	33,500		33,500		(8,500)	(8,500)										
000-200-730										5,000	5,000		3,217		23,088	
000-251-730															3,217	
000-252-730	25,000		25,000							17,025	17,025		17,025		17,025	
000-259-730										192,298	192,298		192,287		209,566	
<b>Total Equipment</b>	45,000	475,850	520,850	(2,520)	(129,870)	(143,029)	317,901	603,929	317,901	345,970	603,929	603,929	306,906	284,310	531,024	
<b>Facilities Acquisition and Construction Services</b>																
000-400-334							424,000	424,000					279,092		279,092	
000-400-330																
000-400-450																
<b>Total Facilities Acquisition and Construction Services</b>							424,000	424,000					279,092		279,092	
<b>Acres Acquired Under Capital Leases (non-budgeted)</b>																
601-100-610	104,160		104,160										121,843		121,843	
601-100-610																
601-100-610	4,680		4,680		(52)	(52)	4,628	4,628					4,627		4,627	
601-100-610																
<b>Total Acquired Even./Adult H.S./Post-Grad./Inst.</b>	108,840		108,840				4,628	4,628					4,627		4,627	
<b>Acquired Even./Adult H.S./Post-Grad./Inst.</b>																
601-200-100	12,960		12,960				12,960	12,960					12,960		12,960	
601-200-105	4,200		4,200				4,200	4,200					4,200		4,200	
601-200-105																
<b>Total Acquired Even./Adult H.S./Post-Grad./Inst.</b>	17,160		17,160				17,160	17,160					17,160		17,160	
<b>Total Acquired Even./Adult H.S./Post-Grad./Inst.</b>	126,000		126,000				126,000	126,000					126,000		126,000	
<b>Adult Education - Local Instruction</b>																
602-100-101	266,434		266,434				498,660	498,660					494,331		494,331	
602-100-106	4,200		4,200				4,608	4,608					300		300	
602-100-106																
602-100-610	3,916		3,916		(483)	(483)	3,433	3,433					3,425		3,425	
<b>Total Adult Education - Local Instruction</b>	274,550		274,550				506,701	506,701					498,106		498,106	



PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund	Operating Fund 11-13	Blended Fund 15	Total General Fund
<b>Adult Education-Local Support Serv.</b>												
602-200-102	302,932	-	302,932	(10,000)	-	(10,000)	272,932	-	272,932	268,385	-	268,385
602-200-110	10,080	-	10,080	-	-	-	10,080	-	10,080	5,483	-	5,483
602-200-110	10,920	-	10,920	-	-	-	10,920	-	10,920	10,885	-	10,885
602-200-104	126,411	-	126,411	35,783	-	35,783	162,194	-	162,194	146,209	-	146,209
602-200-270	-	-	-	-	-	-	-	-	-	-	-	-
602-200-500	-	-	-	-	-	-	-	-	-	-	-	-
602-200-512	-	-	-	-	-	-	-	-	-	-	-	-
602-200-800	1,820	-	1,820	(718)	-	(718)	1,102	-	1,102	1,078	-	1,078
<b>Total Adult Education-Local Support Serv.</b>	<b>452,163</b>	<b>-</b>	<b>452,163</b>	<b>59,665</b>	<b>-</b>	<b>59,665</b>	<b>492,528</b>	<b>-</b>	<b>492,528</b>	<b>473,040</b>	<b>-</b>	<b>473,040</b>
640-200-100	756,713	-	756,713	237,216	-	237,216	993,929	-	993,929	930,146	-	930,146
640-200-100	8,680	-	8,680	1,921	-	1,921	10,601	-	10,601	10,601	-	10,601
640-200-100	-	-	-	-	-	-	-	-	-	-	-	-
640-200-600	9,525	-	9,525	(1,688)	-	(1,688)	7,837	-	7,837	7,837	-	7,837
640-200-610	18,200	-	18,200	232	-	232	18,432	-	18,432	18,432	-	18,432
<b>Total GED Testing Centers</b>	<b>870,918</b>	<b>-</b>	<b>870,918</b>	<b>255,161</b>	<b>-</b>	<b>255,161</b>	<b>1,126,079</b>	<b>-</b>	<b>1,126,079</b>	<b>1,092,296</b>	<b>-</b>	<b>1,092,296</b>
<b>TOTAL SPECIAL SCHOOLS</b>	<b>87,011,760</b>	<b>-</b>	<b>87,011,760</b>	<b>(2,000,000)</b>	<b>-</b>	<b>(2,000,000)</b>	<b>85,011,760</b>	<b>-</b>	<b>85,011,760</b>	<b>84,936,019</b>	<b>-</b>	<b>84,936,019</b>
Transfer of Funds to Charter Schools	286,984,926	278,395,681	565,380,607	(1,846,303)	10,261	(1,735,942)	285,138,652	278,406,042	563,544,694	370,744,094	284,307,626	635,051,718
<b>TOTAL EXPENDITURES</b>	<b>260,217,861</b>	<b>(278,395,681)</b>	<b>(18,177,820)</b>	<b>1,846,303</b>	<b>(10,261)</b>	<b>1,335,843</b>	<b>262,064,165</b>	<b>(278,406,042)</b>	<b>(16,341,877)</b>	<b>285,372,641</b>	<b>(284,307,626)</b>	<b>21,065,017</b>
<b>Excess (Deficiency) of Revenues</b>												
<b>Over (Under) Expenditures</b>												
<b>Other Financing Sources:</b>												
Operating Transfer In:												
Transfer from Special Revenue Fund - Preschool Program	-	-	-	-	-	-	-	-	-	-	-	-
Contr. to School Based Budgets - General Fund	-	262,777,527	262,777,527	-	10,187	10,187	-	262,787,714	262,787,714	-	249,481,917	249,481,917
Contr. to School Based Budgets - Spec. Rev. Fund	-	15,618,154	15,618,154	-	-	-	-	15,618,154	15,618,154	-	14,825,709	14,825,709
Other Financing Sources:												
Transfer to Special Revenue Fund - Preschool Program	(2,835,155)	-	(2,835,155)	(10,187)	-	(10,187)	(2,835,155)	-	(2,835,155)	(2,835,155)	-	(2,835,155)
Contribution to School Based Budgets	(262,777,527)	-	(262,777,527)	(2,000,000)	-	(2,000,000)	(262,787,714)	-	(262,787,714)	(262,787,714)	-	(262,787,714)
Transfer to Food Service Fund - Board Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund - Board Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Whole-School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve - Transfer to Capital Project Fund	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve - Transfer to Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-
Capital Leases (non-budgeted)	(265,612,682)	378,395,681	112,782,999	(2,010,877)	10,187	(2,000,690)	(267,622,869)	378,406,368	(10,782,929)	(254,317,072)	384,307,626	9,900,551
<b>Total Other Financing Sources</b>												
<b>Excess (Deficiency) of Revenues and Other Financing Sources</b>												
<b>Over (Under) Expenditures and Other Financing Sources (Use)</b>												
Fund Balance, July 1, 2021	42,242,816	-	42,242,816	(163,384)	-	(163,384)	42,079,432	(179)	42,079,253	31,055,569	(0)	31,055,571
Fund Balance, June 30, 2022	36,847,995	-	36,847,995	(163,384)	-	(163,384)	36,684,611	(179)	36,684,432	73,298,385	(0)	73,298,385

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual 2021-2022</u>
<b>REVENUES</b>					
Local Sources	-	293,086	293,086	803,865	(510,779)
State Sources	60,383,494	5,086,154	65,469,648	54,166,399	11,303,249
Federal Sources	135,294,935	58,048,830	193,343,765	74,850,485	118,493,280
<b>Total Revenues</b>	<b>195,678,429</b>	<b>63,428,071</b>	<b>259,106,500</b>	<b>129,820,749</b>	<b>129,285,751</b>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
100 Personnel Services - Salaries 100	454,750	4,416,824	4,871,574	1,040,403	3,831,171
101 Salaries of Teachers 101	13,664,257	(373,224)	13,291,033	6,393,231	6,897,802
106 Other Salaries for Instruction 106-110	4,480,771	487,750	4,968,521	2,425,779	2,542,742
300 Purchased Professional and Technical Services (300)	4,107,507	4,133,038	8,240,545	3,656,934	4,583,611
330 Other Purchased Professional Services (330)	-	-	-	-	-
340 Purchased Technical Services (340)	-	4,500	4,500	-	4,500
390 Other Purchased Prof and Technical Services (390)	-	-	-	-	-
500 Other Purchased Services (400-500 series)	3,303,047	4,830,480	8,133,527	1,964,315	6,169,212
580 Travel 580	-	12,050	12,050	4,266	7,784
600 General Supplies (600 and 610)	9,851,498	2,536,878	12,388,376	6,307,806	6,080,569
640 Textbooks (640)	13,915	1,871	15,786	10,744	5,042
560 Tuition (560 566)	1,216,350	6,099,232	7,315,582	6,912,919	402,663
800 Other Objects (800 and 890)	-	65,465	65,465	14,699	50,766
<b>Total Instruction</b>	<b>37,092,095</b>	<b>22,214,863</b>	<b>59,306,958</b>	<b>28,731,095</b>	<b>30,575,861</b>
<b>Support Services</b>					
100 Personnel Services Salaries (100)	7,416,344	4,086,855	11,503,199	2,063,460	9,439,739
104 Salaries of Other Professional Staff (104)	1,570,013	490,679	2,060,692	1,900,907	159,785
102 Salaries of Supervisors of Instruction (102)	334,205	-	334,205	232,130	102,075
103 Salaries of Principal / Directors (103)	303,209	-	303,209	287,241	15,968
105 Salaries of Secretarial and Clerical Asst. (105)	467,928	113,286	581,214	332,233	248,981
110 Other Salaries (110)	324,279	236,805	561,084	539,672	21,412
173 Salaries of Family/Parent Liason (173)	101,060	1,357	102,417	102,417	-
176 Salaries of Facilitators (176)	1,077,055	-	1,077,055	1,056,479	20,576
200 Personal Services - Employee Benefits (200 270)	18,036,631	4,653,095	22,689,726	6,991,651	15,698,075
321 Purchased Educational Services - Contracted Pre-K 321	39,883,515	(16,832)	39,866,683	31,418,956	8,447,727
300 Purchased Professional - Educational Services 320,300,325,3:	16,593,311	11,478,949	28,072,260	17,699,562	10,372,698
330 Other Purchased Professional Services 330	23,236	6,220	29,456	29,456	-
Purchased Technical Services 340	-	-	-	-	-
420 Rentals 420	25,000	-	25,000	949	24,051
516 Contr. Serv.-Trans. (Field Trips) 516	51,450	-	51,450	-	51,450
580 Travel (580)	17,480	97,236	114,716	38,948	75,768
500 Other Purchased Services (400-500 series)	13,398,650	9,458,846	22,857,496	8,942,059	13,915,438
600 Supplies & Materials (600-610)	4,971,264	2,881,856	7,853,120	2,977,544	4,875,576
860 Indirect Costs (860)	-	32,603	32,603	20,697	11,905
800 Other Objects (800-890)	-	147,528	147,528	56,155	91,373
Scholarships Awarded	-	-	-	669,710	(669,710)
Student Activities	-	-	-	-	-
<b>Total Support Services</b>	<b>104,594,630</b>	<b>33,668,482</b>	<b>138,263,112</b>	<b>75,360,224</b>	<b>62,902,888</b>
<b>EXPENDITURES (Continued)</b>					
<b>Facilities Acquisition and Construction Services</b>					
720 Building (720)	31,200,000	5,884,112	37,084,112	4,499,987	32,584,125
731 Instructional Equipment (731)	6,610,000	183,851	6,793,851	29,668	6,764,182
732 Noninstructional Equipment (732)	563,550	1,476,763	2,040,313	6,364,688	(4,324,375)
<b>Total Facilities Acquisition and Construction Services</b>	<b>38,373,550</b>	<b>7,544,726</b>	<b>45,918,276</b>	<b>10,894,343</b>	<b>35,023,933</b>
<b>Transfer to Charter Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-Total Expenditures</b>	<b>180,060,275</b>	<b>63,428,071</b>	<b>243,488,346</b>	<b>114,985,663</b>	<b>128,502,682</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
930 Transfer Out to School Based Budgets (General Fund)	\$ (15,618,154)	\$ -	\$ (15,618,154)	\$ (14,825,709)	\$ (792,445)
<b>Sub-total Other Financing Sources (Uses)</b>	<b>\$ (15,618,154)</b>	<b>\$ -</b>	<b>\$ (15,618,154)</b>	<b>\$ (14,825,709)</b>	<b>\$ (792,445)</b>
<b>Total Outflows</b>	<b>\$ 195,678,429</b>	<b>\$ 63,428,071</b>	<b>\$ 259,106,500</b>	<b>\$ 129,811,372</b>	<b>\$ 129,295,125</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,377</b>	<b>\$ (9,377)</b>
Fund Balance, July 1	-	-	-	485,151	-
Fund Balance, June 30	-	-	-	494,528	-
Recapitulation:					
Restricted:					
Scholarships				57,891	
Student Activities				436,637	
<b>Total Fund Balance</b>				<b>\$ 494,528</b>	

**PATERSON PUBLIC SCHOOLS**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Note to Required Supplementary Information - Part II**  
**Fiscal Year Ended June 30, 2022**

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

		General Fund	Special Revenue Fund
<b>Sources/inflows of resources</b>			
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]&[C-2]	656,116,736	129,820,749
Difference - budget to GAAP:			
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		52,478,320	
The last state aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		(53,868,515)	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	654,726,541	129,820,749
<b>Uses/outflows of resources</b>			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]&[C-2]	635,055,216	129,811,372
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			
Current Year			
Prior Year			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	635,055,216	129,811,372

**REQUIRED SUPPLEMENTARY  
INFORMATION - PART III**

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll - PERS Employee's	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.68291000%	\$ 129,797,233	\$ 47,817,701	271.44%	52.08%
2016	0.69326000%	\$ 161,232,732	\$ 51,324,865	314.14%	52.07%
2017	0.76139191%	\$ 225,502,446	\$ 49,491,820	455.64%	59.86%
2018	0.71700873%	\$ 166,908,171	\$ 48,195,506	346.31%	51.90%
2019	0.69631896%	\$ 137,101,732	\$ 50,853,290	269.60%	46.40%
2020	0.68662226%	\$ 123,718,914	\$ 51,078,137	242.22%	43.43%
2021	0.71195211%	\$ 113,638,757	\$ 50,898,632	223.26%	41.35%
2022	0.69685458%	\$ 82,552,872	\$ 52,883,630	156.10%	29.35%

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

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

Fiscal Year Ending June 30,	Contractually Required Contribution		Contributions in Relations to the Contractually Required Contributions		Contribution Deficiency (Excess)	District's PERS Covered-Employee Payroll	Contributions as a Percentage of PERS Covered-Employee Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contractually Required Contributions	Contractually Required Contributions			
2015	\$ 5,701,280	\$ 5,701,280	(5,701,280)	\$ -	\$ 47,817,701	11.92%	
2016	6,175,006	6,175,006	(6,175,006)	-	\$ 51,324,865	12.03%	
2017	6,764,097	6,764,097	(6,764,097)	-	\$ 49,491,820	13.67%	
2018	6,642,320	6,642,320	(6,642,320)	-	\$ 48,195,506	13.78%	
2019	6,926,124	6,926,124	(6,926,124)	-	\$ 50,853,290	13.62%	
2020	6,678,812	6,678,812	(6,678,812)	-	\$ 51,078,137	13.08%	
2021	7,788,397	7,788,397	(7,788,397)	-	\$ 50,898,632	15.30%	
2022	8,160,977	8,160,977	(8,160,977)	-	\$ 52,883,630	15.43%	

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

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's		District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
			Proportionate Share of the Net Pension Liability Associated with the District (Asset)	District's Covered Payroll - TPAF Employee's		
2015	0.6829100000%	\$ -	\$ 994,021,760	\$ 182,518,825	271.40%	33.64%
2016	0.6932600000%	-	1,170,320,277	187,722,451	314.10%	28.71%
2017	0.7613919124%	-	1,446,584,813	185,974,289	455.60%	22.33%
2018	0.7170087258%	-	1,278,093,973	183,543,987	696.34%	25.41%
2019	1.8051184052%	-	1,148,377,556	194,564,329	590.23%	26.49%
2020	1.7993539772%	-	1,104,280,519	188,943,702	584.45%	26.95%
2021	1.7175655335%	-	1,130,996,237	190,777,959	592.83%	24.60%
2022	1.7747137072%	-	853,196,963	190,138,589	448.72%	35.52%

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

**PATERSON BOARD OF EDUCATION**  
**Note to Required Schedules of Supplementary Information - Part III**  
**Fiscal Year Ended June 30, 2022**

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Change in benefit terms

None

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (3.50%) to the current measurement date (2.21%), resulting in a change in the discount rate from 6.28% to 7.00%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms

None

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (3.50%) to the current measurement date (2.21%), resulting in a change in the discount rate from 5.60% to 5.40%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.



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

	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service Costs	\$ 54,886,283	\$ 30,748,465	\$ 30,298,261	\$ 35,188,086	\$ 42,338,713
Interest on Total OPEB Liability	26,960,908	26,738,887	32,743,210	35,432,980	30,561,839
Changes of Benefit Terms	(1,106,224)				
Difference between Expected and Actual Experience	(212,078,221)	192,195,887	(135,548,928)	(92,799,866)	
Changes in Assumptions	1,025,363	217,404,001	11,080,864	(94,872,900)	(126,928,215)
Contribution from the Member	689,258	628,021	676,252	764,047	823,154
Gross Benefit Payments	(21,237,644)	(20,719,960)	(22,813,389)	(22,106,814)	(22,354,633)
<b>Net Changes in total Share of OPEB Liability</b>	(150,860,277)	446,995,301	(83,563,730)	(138,394,467)	(75,559,142)
<b>Total OPEB Liability - Beginning</b>	1,190,174,602	743,179,301	826,743,031	965,137,498	1,040,696,640
<b>Total OPEB Liability - Ending</b>	<u>\$ 1,039,314,325</u>	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Proportionate Share of OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of OPEB Liability	1,039,314,325	1,190,174,602	743,179,301	826,743,031	965,137,498
Total OPEB Liability - Ending	<u>\$ 1,039,314,325</u>	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Covered Employee Payroll	<u>\$ 243,022,215</u>	<u>\$ 241,676,591</u>	<u>\$ 240,021,835</u>	<u>\$ 245,417,615</u>	<u>\$ 231,739,493</u>
Districts' Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%	0%	0%	

**Notes to Schedule:**

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

Change in benefit terms    The decrease in liability from June 30, 2020 to June 30, 2021 is due to employers adopting Chapter 44 provisions.

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

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

**Other Supplementary Information**

**PATERSON PUBLIC SCHOOLS**  
**Combining Balance Sheet**  
**General Fund**  
**June 30, 2022**

	<b>Operating Fund</b>	<b>Blended Resource Fund</b>	<b>Total General Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents			
Checking	15,676,906	23,614,025	39,290,931
Accounts Receivable -			
Tuition	557,028		557,028
Interfunds	2,248,994	23,446	2,272,440
Intergovernmental - State	54,876,794		54,876,794
Other receivables	297,013	13,833	310,846
Total assets	<u>73,656,735</u>	<u>23,651,304</u>	<u>97,308,039</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Interfunds	48,354	56,764	105,118
Accounts payable	7,431,784	4,976,585	12,408,369
Compesated Absences Payable	792,005		792,005
Judgements Payable-Workers Compensation	4,580,805		4,580,805
Loans Payable	395,716		395,716
Accrued salaries & benefits	5,497,210	230,430	5,727,640
Total liabilities	<u>18,745,874</u>	<u>5,263,779</u>	<u>24,009,653</u>
Fund Balances:			
Restricted for:			
Excess Surplus - prior year - designated for subsequent year's expenditures	9,074,771		9,074,771
Excess Surplus	15,000,103		15,000,103
Capital reserve account	9,913,619		9,913,619
Emergency reserve account	1,000,000		1,000,000
Unemployment Compensation	2,984,599		2,984,599
Assigned:			
Year-end Encumbrances	3,907,352	1,977	3,909,329
Designated by the BOE for subsequent year's expenditures	7,504,821		7,504,821
Unassigned:			
General fund	5,525,596	18,385,548	23,911,144
Total Fund balances	<u>54,910,861</u>	<u>18,387,525</u>	<u>73,298,386</u>
Total liabilities and fund balances	<u>73,656,735</u>	<u>23,651,304</u>	<u>97,308,039</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

District-Wide

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 262,787,714		\$ 249,478,421	\$ 13,309,293
General Fund Reserve for Encumbrances at June 30, 2022	\$ -		-	-
<b>Combined General Fund Contribution</b>	<b>\$ 262,787,714</b>	<b>94.39%</b>	<b>\$ 249,478,421</b>	<b>13,309,293</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	\$ 14,597,684		\$ 13,847,899	749,785
Title I, Part A - June 30, 2022 Deferred Revenue	\$ -		-	-
	<u>14,597,684</u>	<u>5.24%</u>	<u>13,847,899</u>	<u>749,785</u>
Title III, Part A: <i>English Language Acq</i>	\$ 1,015,320		\$ 977,810	37,510
Title III, Part A - June 30, 2022 Deferred Revenue	\$ -		-	-
	<u>1,015,320</u>	<u>0.36%</u>	<u>977,810</u>	<u>37,510</u>
<b>Total Restricted Federal Resources</b>	<b>\$ 15,613,004</b>	<b>5.61%</b>	<b>14,825,709</b>	<b>787,295</b>
<b>Totals</b>	<b>\$ 278,406,042</b>	<b>100.00%</b>	<b>\$ 264,307,626</b>	<b>\$ 14,098,416</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 2,904,921		\$ 2,838,941	\$ 65,980
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	2,904,921	96.20%	2,838,941	65,980
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,258		104,763	2,495
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	107,258	3.55%	104,763	2,495
Title III, Part A: <i>English Language Acq</i>	7,498		7,378	120
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	7,498	0.25%	7,378	120
<b>Total Restricted Federal Resources</b>	114,756	3.80%	112,141	2,615
<b>Totals</b>	\$ 3,019,677	100.00%	\$ 2,951,084	\$ 68,594

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 2

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,664,835		\$ 6,152,697	\$ 512,138
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>6,664,835</u>	<u>95.47%</u>	<u>6,152,697</u>	<u>512,138</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	295,254		272,608	22,646
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>295,254</u>	<u>4.23%</u>	<u>272,608</u>	<u>22,646</u>
Title III, Part A: <i>Eenglish Language Acq</i>	20,640		19,334	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>20,640</u>	<u>0.30%</u>	<u>19,334</u>	<u>1,306</u>
<b>Total Restricted Federal Resources</b>	<u>315,894</u>	<u>4.53%</u>	<u>291,942</u>	<u>23,952</u>
<b>Totals</b>	<u>\$ 6,980,729</u>	<u>100.00%</u>	<u>\$ 6,444,639</u>	<u>\$ 536,090</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 3

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,180,882		\$ 3,904,127	\$ 276,755
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,180,882</u>	<u>94.62%</u>	<u>3,904,127</u>	<u>276,755</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	222,177		207,543	14,634
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>222,177</u>	<u>5.03%</u>	<u>207,543</u>	<u>14,634</u>
Title III, Part A: <i>English Language Acq</i>	15,532		14,441	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>15,532</u>	<u>0.35%</u>	<u>14,441</u>	<u>1,091</u>
<b>Total Restricted Federal Resources</b>	<u>237,709</u>	<u>5.38%</u>	<u>221,984</u>	<u>15,725</u>
<b>Totals</b>	<u>\$ 4,418,591</u>	<u>100.00%</u>	<u>\$ 4,126,112</u>	<u>\$ 292,479</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 4

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,503,486		\$ 5,161,411	\$ 342,075
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,503,486</u>	<u>94.44%</u>	<u>5,161,411</u>	<u>342,075</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	304,038		285,288	18,750
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>304,038</u>	<u>5.22%</u>	<u>285,288</u>	<u>18,750</u>
Title III, Part A: <i>English Language Acq</i>	19,157		18,582	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>19,157</u>	<u>0.34%</u>	<u>18,582</u>	<u>575</u>
<b>Total Restricted Federal Resources</b>	<u>323,195</u>	<u>5.56%</u>	<u>303,870</u>	<u>19,325</u>
<b>Totals</b>	<u>\$ 5,826,681</u>	<u>100.00%</u>	<u>\$ 5,465,280</u>	<u>\$ 361,401</u>



**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	\$ 7,609,260		\$ 7,496,892	\$ 112,368
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>7,609,260</u>	<u>92.51%</u>	<u>7,496,892</u>	<u>112,368</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	579,788		571,323	
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>579,788</u>	<u>7.05%</u>	<u>571,323</u>	<u>8,465</u>
Title III, Part A: <i>English Language Acq</i>	36,336		35,657	679
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>36,336</u>	<u>0.44%</u>	<u>35,657</u>	<u>679</u>
<b>Total Restricted Federal Resources</b>	<u>616,125</u>	<u>7.49%</u>	<u>606,980</u>	<u>9,145</u>
<b>Totals</b>	<u>\$ 8,225,385</u>	<u>100.00%</u>	<u>\$ 8,103,872</u>	<u>\$ 121,513</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 6/APA

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,716,589		\$ 5,326,825	
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,716,589</u>	<u>92.47%</u>	<u>5,326,825</u>	<u>389,764</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	438,859		409,002	\$ 29,857
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>438,859</u>	<u>7.10%</u>	<u>409,002</u>	<u>29,857</u>
Title III, Part A: <i>English Language Acq</i>	26,449		24,771	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>26,449</u>	<u>0.43%</u>	<u>24,771</u>	<u>1,678</u>
<b>Total Restricted Federal Resources</b>	<u>465,308</u>	<u>7.53%</u>	<u>433,773</u>	<u>31,535</u>
<b>Totals</b>	<u>\$ 6,181,897</u>	<u>100.00%</u>	<u>\$ 5,760,598</u>	<u>\$ 421,299</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 7

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,044,015		\$ 2,890,532	\$ 153,483
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>3,044,015</u>	<u>95.25%</u>	<u>2,890,532</u>	<u>153,483</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	142,028		134,740	7,288
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>142,028</u>	<u>4.44%</u>	<u>134,740</u>	<u>7,288</u>
Title III, Part A: <i>English Language Acq</i>	9,929		9,408	521
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>9,929</u>	<u>0.31%</u>	<u>9,408</u>	<u>521</u>
<b>Total Restricted Federal Resources</b>	<u>151,957</u>	<u>4.75%</u>	<u>144,148</u>	<u>7,809</u>
<b>Totals</b>	<u>\$ 3,195,972</u>	<u>100.00%</u>	<u>\$ 3,034,679</u>	<u>\$ 161,293</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 8

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,801,772		\$ 4,523,232	\$ 278,540
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,801,772</u>	<u>93.97%</u>	<u>4,523,232</u>	<u>278,540</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	288,182		271,481	16,701
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>288,182</u>	<u>5.64%</u>	<u>271,481</u>	<u>16,701</u>
Title III, Part A: <i>English Language Acq</i>	20,146		18,773	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>20,146</u>	<u>0.39%</u>	<u>18,773</u>	<u>1,373</u>
<b>Total Restricted Federal Resources</b>	<u>308,328</u>	<u>6.03%</u>	<u>290,254</u>	<u>18,074</u>
<b>Totals</b>	<u>\$ 5,110,100</u>	<u>100.00%</u>	<u>\$ 4,813,485</u>	<u>\$ 296,614</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No.9

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 9,084,618		\$ 8,927,109	
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>9,084,618</u>	<u>95.06%</u>	<u>8,927,109</u>	<u>157,509</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	442,586		434,804	\$ 7,782
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>442,586</u>	<u>4.63%</u>	<u>434,804</u>	<u>7,782</u>
Title III, Part A: <i>English Language Acq</i>	30,940		29,112	1,828
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>30,940</u>	<u>0.31%</u>	<u>29,112</u>	<u>1,828</u>
<b>Total Restricted Federal Resources</b>	<u>473,526</u>	<u>4.94%</u>	<u>463,916</u>	<u>9,610</u>
<b>Totals</b>	<u>\$ 9,558,144</u>	<u>100.00%</u>	<u>\$ 9,391,025</u>	<u>\$ 167,118</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 10

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,957,498		\$ 4,709,689	\$ 247,809
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,957,498</u>	<u>92.61%</u>	<u>4,709,689</u>	<u>247,809</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	371,222		352,934	18,288
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>371,222</u>	<u>6.94%</u>	<u>352,934</u>	<u>18,288</u>
Title III, Part A: <i>English Language Acq</i>	23,854		22,885	969
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>23,854</u>	<u>0.45%</u>	<u>22,885</u>	<u>969</u>
<b>Total Restricted Federal Resources</b>	<u>395,075</u>	<u>7.39%</u>	<u>375,819</u>	<u>19,256</u>
<b>Totals</b>	<u>\$ 5,352,573</u>	<u>100.00%</u>	<u>\$ 5,085,508</u>	<u>\$ 267,065</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 12

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,346,553		\$ 4,975,607	\$ 370,946
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,346,553</u>	<u>93.31%</u>	<u>4,975,607</u>	<u>370,946</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	358,312		333,271	25,041
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>358,312</u>	<u>6.25%</u>	<u>333,271</u>	<u>25,041</u>
Title III, Part A: <i>English Language Acq</i>	25,048		23,462	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>25,048</u>	<u>0.44%</u>	<u>23,462</u>	<u>1,586</u>
<b>Total Restricted Federal Resources</b>	<u>383,360</u>	<u>6.69%</u>	<u>356,733</u>	<u>26,627</u>
<b>Totals</b>	<u>\$ 5,729,913</u>	<u>100.00%</u>	<u>\$ 5,332,341</u>	<u>\$ 397,572</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 13

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,355,030		\$ 4,990,045	\$ 364,985
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,355,030</u>	<u>93.89%</u>	<u>4,990,045</u>	<u>364,985</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	325,899		303,474	22,425
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>325,899</u>	<u>5.71%</u>	<u>303,474</u>	<u>22,425</u>
Title III, Part A: <i>Eenglish Language Acq</i>	22,782		21,259	1,523
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>22,782</u>	<u>0.40%</u>	<u>21,259</u>	<u>1,523</u>
<b>Total Restricted Federal Resources</b>	<u>348,681</u>	<u>6.11%</u>	<u>324,733</u>	<u>23,948</u>
<b>Totals</b>	<u>\$ 5,703,711</u>	<u>100.00%</u>	<u>\$ 5,314,778</u>	<u>\$ 388,934</u>



**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 15

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,671,836		\$ 5,501,765	\$ 170,071
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,671,836</u>	<u>93.00%</u>	<u>5,501,765</u>	<u>170,071</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	399,547		387,490	12,057
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>399,547</u>	<u>6.55%</u>	<u>387,490</u>	<u>12,057</u>
Title III, Part A: <i>English Language Acq</i>	27,232		26,621	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>27,232</u>	<u>0.45%</u>	<u>26,621</u>	<u>611</u>
<b>Total Restricted Federal Resources</b>	<u>426,778</u>	<u>7.00%</u>	<u>414,111</u>	<u>12,667</u>
<b>Totals</b>	<u>\$ 6,098,614</u>	<u>100.00%</u>	<u>\$ 5,915,876</u>	<u>\$ 182,738</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 18 Includes ELC 66

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,044,818		\$ 6,782,289	\$ 262,529
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>7,044,818</u>	<u>93.49%</u>	<u>6,782,289</u>	<u>262,529</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	458,498		441,077	17,421
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>458,498</u>	<u>6.08%</u>	<u>441,077</u>	<u>17,421</u>
Title III, Part A: <i>English Language Acq</i>	32,052		31,195	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>32,052</u>	<u>0.43%</u>	<u>31,195</u>	<u>857</u>
<b>Total Restricted Federal Resources</b>	<u>490,550</u>	<u>6.51%</u>	<u>472,272</u>	<u>18,278</u>
<b>Totals</b>	<u>\$ 7,535,368</u>	<u>100.00%</u>	<u>\$ 7,254,561</u>	<u>\$ 280,807</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 19

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,818,318		\$ 3,707,312	\$ 111,006
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>3,818,318</u>	<u>94.64%</u>	<u>3,707,312</u>	<u>111,006</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	202,140		196,256	5,884
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>202,140</u>	<u>5.01%</u>	<u>196,256</u>	<u>5,884</u>
Title III, Part A: <i>English Language Acq</i>	14,131		13,710	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>14,131</u>	<u>0.35%</u>	<u>13,710</u>	<u>421</u>
<b>Total Restricted Federal Resources</b>	<u>216,271</u>	<u>5.36%</u>	<u>209,966</u>	<u>6,305</u>
<b>Totals</b>	<u>\$ 4,034,589</u>	<u>100.00%</u>	<u>\$ 3,917,278</u>	<u>\$ 117,311</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 20

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,246,853		\$ 5,986,974	\$ 259,879
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>6,246,853</u>	<u>95.47%</u>	<u>5,986,974</u>	<u>259,879</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	276,985		265,266	11,719
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>276,985</u>	<u>4.23%</u>	<u>265,266</u>	<u>11,719</u>
Title III, Part A: <i>English Language Acq</i>	19,363		18,813	550
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>19,363</u>	<u>0.30%</u>	<u>18,813</u>	<u>550</u>
<b>Total Restricted Federal Resources</b>	<u>296,348</u>	<u>4.53%</u>	<u>284,079</u>	<u>12,269</u>
<b>Totals</b>	<u>\$ 6,543,201</u>	<u>100.00%</u>	<u>\$ 6,271,053</u>	<u>\$ 272,148</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 21

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,664,466		\$ 6,259,552	\$ 404,914
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>6,664,466</u>	<u>93.11%</u>	<u>6,259,552</u>	<u>404,914</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	460,855		432,945	27,910
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>460,855</u>	<u>6.44%</u>	<u>432,945</u>	<u>27,910</u>
Title III, Part A: <i>English Language Acq</i>	32,217		30,252	1,965
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>32,217</u>	<u>0.45%</u>	<u>30,252</u>	<u>1,965</u>
<b>Total Restricted Federal Resources</b>	<u>493,072</u>	<u>6.89%</u>	<u>463,197</u>	<u>29,875</u>
<b>Totals</b>	<u>\$ 7,157,538</u>	<u>100.00%</u>	<u>\$ 6,722,750</u>	<u>\$ 434,789</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 24

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,279,071		\$ 6,820,958	\$ 458,113
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>7,279,071</u>	<u>93.33%</u>	<u>6,820,958</u>	<u>458,113</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	485,607		455,315	30,292
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>485,607</u>	<u>6.23%</u>	<u>455,315</u>	<u>30,292</u>
Title III, Part A: <i>English Language Acq</i>	33,947		32,157	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>33,947</u>	<u>0.44%</u>	<u>32,157</u>	<u>1,790</u>
<b>Total Restricted Federal Resources</b>	<u>519,554</u>	<u>6.67%</u>	<u>487,472</u>	<u>32,082</u>
<b>Totals</b>	<u>\$ 7,798,625</u>	<u>100.00%</u>	<u>\$ 7,308,431</u>	<u>\$ 490,195</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 25

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,533,710		\$ 5,311,009	\$ 222,701
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,533,710</u>	<u>92.98%</u>	<u>5,311,009</u>	<u>222,701</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	390,725		374,707	16,018
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>390,725</u>	<u>6.56%</u>	<u>374,707</u>	<u>16,018</u>
Title III, Part A: <i>English Language Acq</i>	27,314		26,275	1,039
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>27,314</u>	<u>0.46%</u>	<u>26,275</u>	<u>1,039</u>
<b>Total Restricted Federal Resources</b>	<u>418,039</u>	<u>7.02%</u>	<u>400,982</u>	<u>17,057</u>
<b>Totals</b>	<u>\$ 5,951,750</u>	<u>100.00%</u>	<u>\$ 5,711,990</u>	<u>\$ 239,759</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 26

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,446,125		\$ 3,924,328	
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,446,125</u>	<u>92.95%</u>	<u>3,924,328</u>	<u>521,797</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	315,291		278,228	\$ 37,063
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>315,291</u>	<u>6.59%</u>	<u>278,228</u>	<u>37,063</u>
Title III, Part A: <i>English Language Acq</i>	22,041		19,421	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>22,041</u>	<u>0.46%</u>	<u>19,421</u>	<u>2,620</u>
<b>Total Restricted Federal Resources</b>	<u>337,332</u>	<u>7.05%</u>	<u>297,649</u>	<u>39,683</u>
<b>Totals</b>	<u>\$ 4,783,457</u>	<u>100.00%</u>	<u>\$ 4,221,978</u>	<u>\$ 561,479</u>



**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 27

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,485,587		\$ 6,311,570	\$ 174,017
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	<u>6,485,587</u>	<u>93.75%</u>	<u>6,311,570</u>	<u>174,017</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	404,280		393,169	11,111
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>404,280</u>	<u>5.84%</u>	<u>393,169</u>	<u>11,111</u>
Title III, Part A: <i>English Language Acq</i>	28,262		27,603	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>28,262</u>	<u>0.41%</u>	<u>27,603</u>	<u>659</u>
<b>Total Restricted Federal Resources</b>	<u>432,542</u>	<u>6.25%</u>	<u>420,772</u>	<u>11,770</u>
<b>Totals</b>	<u>\$ 6,918,128</u>	<u>100.00%</u>	<u>\$ 6,732,341</u>	<u>\$ 185,787</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 28

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,020,793		\$ 4,665,719	\$ 355,074
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>5,020,793</u>	<u>94.23%</u>	<u>4,665,719</u>	<u>355,074</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	287,003		266,881	20,122
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>287,003</u>	<u>5.39%</u>	<u>266,881</u>	<u>20,122</u>
Title III, Part A: <i>English Language Acq</i>	20,063		18,815	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>20,063</u>	<u>0.38%</u>	<u>18,815</u>	<u>1,248</u>
<b>Total Restricted Federal Resources</b>	<u>307,067</u>	<u>5.77%</u>	<u>285,696</u>	<u>21,371</u>
<b>Totals</b>	<u>\$ 5,327,860</u>	<u>100.00%</u>	<u>\$ 4,951,416</u>	<u>\$ 376,444</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 29

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,116,332		\$ 3,002,140	\$ 114,192
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>3,116,332</u>	<u>94.04%</u>	<u>3,002,140</u>	<u>114,192</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	184,460		177,817	6,643
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>184,460</u>	<u>5.57%</u>	<u>177,817</u>	<u>6,643</u>
Title III, Part A: <i>English Language Acq</i>	12,895		12,450	445
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>12,895</u>	<u>0.39%</u>	<u>12,450</u>	<u>445</u>
<b>Total Restricted Federal Resources</b>	<u>197,355</u>	<u>5.96%</u>	<u>190,267</u>	<u>7,088</u>
<b>Totals</b>	<u>\$ 3,313,687</u>	<u>100.00%</u>	<u>\$ 3,192,407</u>	<u>\$ 121,279</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 30 MLK

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 9,157,784		\$ 8,516,686	\$ 641,098
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>9,157,784</u>	<u>95.70%</u>	<u>8,516,686</u>	<u>641,098</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	384,243		357,754	26,489
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>384,243</u>	<u>4.02%</u>	<u>357,754</u>	<u>26,489</u>
Title III, Part A: <i>English Language Acq</i>	26,861		24,918	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>26,861</u>	<u>0.28%</u>	<u>24,918</u>	<u>1,943</u>
<b>Total Restricted Federal Resources</b>	<u>411,104</u>	<u>4.30%</u>	<u>382,672</u>	<u>28,432</u>
<b>Totals</b>	<u>\$ 9,568,888</u>	<u>100.00%</u>	<u>\$ 8,899,359</u>	<u>\$ 669,529</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 33 EWK

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,734,352		\$ 3,497,033	\$ 237,319
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>3,734,352</u>	<u>93.84%</u>	<u>3,497,033</u>	<u>237,319</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	229,249		214,652	14,597
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>229,249</u>	<u>5.76%</u>	<u>214,652</u>	<u>14,597</u>
Title III, Part A: <i>English Language Acq</i>	16,026		14,906	1,120
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>16,026</u>	<u>0.40%</u>	<u>14,906</u>	<u>1,120</u>
<b>Total Restricted Federal Resources</b>	<u>245,275</u>	<u>6.16%</u>	<u>229,558</u>	<u>15,717</u>
<b>Totals</b>	<u>\$ 3,979,627</u>	<u>100.00%</u>	<u>\$ 3,726,590</u>	<u>\$ 253,037</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 34 RC

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,193,925		\$ 2,958,931	\$ 234,994
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>3,193,925</u>	<u>93.97%</u>	<u>2,958,931</u>	<u>234,994</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	191,532		177,593	13,939
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>191,532</u>	<u>5.64%</u>	<u>177,593</u>	<u>13,939</u>
Title III, Part A: <i>English Language Acq</i>	13,389		12,280	1,109
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>13,389</u>	<u>0.39%</u>	<u>12,280</u>	<u>1,109</u>
<b>Total Restricted Federal Resources</b>	<u>204,921</u>	<u>6.03%</u>	<u>189,873</u>	<u>15,048</u>
<b>Totals</b>	<u>\$ 3,398,847</u>	<u>100.00%</u>	<u>\$ 3,148,803</u>	<u>\$ 250,043</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 36 Alexander Hamilton Acad

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,623,609		\$ 4,303,768	\$ 319,841
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	4,623,609	93.25%	4,303,768	319,841
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	312,934		291,225	21,709
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	312,934	6.31%	291,225	21,709
Title III, Part A: <i>English Language Acq</i>	21,876		20,307	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	21,876	0.44%	20,307	1,569
<b>Total Restricted Federal Resources</b>	334,810	6.75%	311,532	23,278
<b>Totals</b>	<u>\$ 4,958,419</u>	<u>100.00%</u>	<u>\$ 4,615,301</u>	<u>\$ 343,118</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 41 Dale Ave

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,911,679		\$ 4,708,262	\$ 203,417
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,911,679</u>	<u>95.58%</u>	<u>4,708,262</u>	<u>203,417</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	212,159		203,443	8,716
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>212,159</u>	<u>4.13%</u>	<u>203,443</u>	<u>8,716</u>
Title III, Part A: <i>English Language Acq</i>	14,831		14,285	546
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>14,831</u>	<u>0.29%</u>	<u>14,285</u>	<u>546</u>
<b>Total Restricted Federal Resources</b>	<u>226,990</u>	<u>4.42%</u>	<u>217,728</u>	<u>9,262</u>
<b>Totals</b>	<u>\$ 5,138,669</u>	<u>100.00%</u>	<u>\$ 4,925,991</u>	<u>\$ 212,678</u>



**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**School: No. 42 Silk City and 77 Alonzo T. Moody**

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	\$ 5,480,423		\$ 5,209,425	\$ 270,998
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	5,480,423	98.57%	5,209,425	270,998
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	73,666		70,291	3,375
Title III, Part A - June 30, 2022 Deferred Revenue	73,666	1.33%	70,291	3,375
Title III, Part A: <i>English Language Acq</i>	5,150		4,757	393
Title III, Part A - June 30, 2022 Deferred Revenue	5,150	0.09%	4,757	393
Total Restricted Federal Resources	78,816	1.42%	75,048	3,768
Totals	\$ 5,559,238	100.00%	\$ 5,285,000	\$ 274,238

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 051 Eastside 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	\$ 22,962,112		\$ 22,044,809	\$ 917,303
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>22,962,112</u>	<u>94.31%</u>	<u>22,044,809</u>	<u>917,303</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,300,993		1,248,216	-
Title I, Part A - June 30, 2022 Deferred Revenue	<u>1,300,993</u>	<u>5.34%</u>	<u>1,248,216</u>	<u>52,777</u>
Title III, Part A: <i>English Language Acq</i>	84,167		81,812	2,355
Title III, Part A - June 30, 2022 Deferred Revenue	<u>84,167</u>	<u>0.35%</u>	<u>81,812</u>	<u>2,355</u>
<b>Total Restricted Federal Resources</b>	<u>1,385,160</u>	<u>5.69%</u>	<u>1,330,028</u>	<u>55,132</u>
<b>Totals</b>	<u>\$ 24,347,272</u>	<u>100.00%</u>	<u>\$ 23,374,838</u>	<u>\$ 972,434</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 52 Rosa Parks High School

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,201,671		\$ 3,950,129	\$ 251,542
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,201,671</u>	<u>96.73%</u>	<u>3,950,129</u>	<u>251,542</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	132,267		124,552	
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>132,267</u>	<u>3.05%</u>	<u>124,552</u>	<u>7,715</u>
Title III, Part A: <i>English Language Acq</i>	9,599		8,984	615
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>9,599</u>	<u>0.22%</u>	<u>8,984</u>	<u>615</u>
<b>Total Restricted Federal Resources</b>	<u>141,866</u>	<u>3.27%</u>	<u>133,536</u>	<u>8,330</u>
<b>Totals</b>	<u>\$ 4,343,537</u>	<u>100.00%</u>	<u>\$ 4,083,665</u>	<u>\$ 259,872</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,030,615		\$ 3,753,231	\$ 277,384
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	4,030,615	95.63%	3,753,231	277,384
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	172,084		160,129	-
Title I, Part A - June 30, 2022 Deferred Revenue	172,084	4.08%	160,129	11,955
Title III, Part A: <i>English Language Acq</i>	12,030		11,382	648
Title III, Part A - June 30, 2022 Deferred Revenue	12,030	0.29%	11,382	648
<b>Total Restricted Federal Resources</b>	184,114	4.37%	171,511	12,603
<b>Totals</b>	<u>\$ 4,214,729</u>	<u>100.00%</u>	<u>\$ 3,924,742</u>	<u>\$ 289,987</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 54 Panther Academy

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,488,082		\$ 3,192,235	\$ 295,847
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	3,488,082	96.29%	3,192,235	295,847
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	125,527		115,038	10,489
Title I, Part A - June 30, 2022 Deferred Revenue	125,527	3.47%	-	-
			115,038	10,489
Title III, Part A: <i>English Language Acq</i>	8,775		7,957	818
Title III, Part A - June 30, 2022 Deferred Revenue	8,775	0.24%	-	-
			7,957	818
<b>Total Restricted Federal Resources</b>	134,302	3.71%	122,995	11,307
<b>Totals</b>	<b>\$ 3,622,384</b>	<b>100.00%</b>	<b>\$ 3,315,230</b>	<b>\$ 307,155</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 55 International High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,494,372		\$ 6,200,869	\$ 293,503
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	6,494,372	95.05%	6,200,869	293,503
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	311,856		297,485	14,371
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	311,856	4.56%	297,485	14,371
Title III, Part A: <i>English Language Acq</i>	26,696		25,443	1,253
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	26,696	0.39%	25,443	1,253
<b>Total Restricted Federal Resources</b>	338,552	4.95%	322,928	15,624
<b>Totals</b>	<u>\$ 6,832,924</u>	<u>100.00%</u>	<u>\$ 6,523,797</u>	<u>\$ 309,127</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	\$ 945,623		\$ 791,222	\$ 154,401
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	945,623	90.82%	791,222	154,401
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	88,070		73,703	14,367
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	88,070	8.46%	73,703	14,367
Title III, Part A: <i>English Language Acq</i>	7,539		6,273	1,266
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	7,539	0.72%	6,273	1,266
<b>Total Restricted Federal Resources</b>	95,610	9.18%	79,976	15,634
<b>Totals</b>	<u>\$ 1,041,232</u>	<u>100.00%</u>	<u>\$ 871,198</u>	<u>\$ 170,034</u>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 3,091,501		\$ 2,725,511	\$ 365,990
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<b>3,091,501</b>	<b>98.00%</b>	<b>2,725,511</b>	<b>365,990</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	58,323		51,451	6,872
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>58,323</u>	<u>1.85%</u>	<u>51,451</u>	<u>6,872</u>
Title III, Part A: <i>English Language Acq</i>	4,285		3,894	391
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>4,285</u>	<u>0.14%</u>	<u>3,894</u>	<u>391</u>
<b>Total Restricted Federal Resources</b>	<b>62,608</b>	<b>1.99%</b>	<b>55,345</b>	<b>7,263</b>
<b>Totals</b>	<b>\$ 3,154,283</b>	<b>99.99%</b>	<b>\$ 2,781,134</b>	<b>\$ 373,149</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Don Bosco 68

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,809,598		\$ 6,485,913	\$ 323,685
General Fund Reserve for Encumbrances at June 30, 2022			-	-
Combined General Fund Contribution	6,809,598	92.84%	6,485,913	323,685
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	490,911		467,371	
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	490,911	6.69%	467,371	23,540
Title III, Part A: <i>English Language Acq</i>	34,318		32,835	1,483
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	34,318	0.47%	32,835	1,483
<b>Total Restricted Federal Resources</b>	525,229	7.16%	500,206	25,023
<b>Totals</b>	<u>\$ 7,334,827</u>	<u>100.00%</u>	<u>\$ 6,986,119</u>	<u>\$ 348,708</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 75 NSW

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,203,784		\$ 4,030,440	\$ 173,344
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>4,203,784</u>	<u>96.20%</u>	<u>4,030,440</u>	<u>173,344</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	154,138		147,895	6,243
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>154,138</u>	<u>3.53%</u>	<u>147,895</u>	<u>6,243</u>
Title III, Part A: <i>English Language Acq</i>	11,659		11,312	347
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>11,659</u>	<u>0.27%</u>	<u>11,312</u>	<u>347</u>
<b>Total Restricted Federal Resources</b>	<u>165,797</u>	<u>3.80%</u>	<u>159,207</u>	<u>6,590</u>
<b>Totals</b>	<u>\$ 4,369,581</u>	<u>100.00%</u>	<u>\$ 4,189,647</u>	<u>\$ 179,934</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 302 Single Gender School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,378,157		\$ 1,248,694	\$ 129,463
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>1,378,157</u>	<u>97.68%</u>	<u>1,248,694</u>	<u>129,463</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	30,645		27,740	-
Title I, Part A - June 30, 2022 Deferred Revenue	<u>30,645</u>	<u>2.17%</u>	<u>27,740</u>	<u>2,905</u>
Title III, Part A: <i>English Language Acq</i>	2,142		1,918	224
Title III, Part A - June 30, 2022 Deferred Revenue	<u>2,142</u>	<u>0.15%</u>	<u>1,918</u>	<u>224</u>
<b>Total Restricted Federal Resources</b>	<u>32,787</u>	<u>2.32%</u>	<u>29,658</u>	<u>3,129</u>
<b>Totals</b>	<u>\$ 1,410,944</u>	<u>100.00%</u>	<u>\$ 1,278,351</u>	<u>\$ 132,593</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 307 John F. Kennedy 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	\$ 26,592,091		\$ 25,771,716	\$ 820,375
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>26,592,091</u>	<u>95.46%</u>	<u>25,771,716</u>	<u>820,375</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,169,577		1,124,476	
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>1,169,577</u>	<u>4.20%</u>	<u>1,133,884</u>	<u>35,693</u>
Title III, Part A: <i>English Language Acq</i>	94,137		98,025	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>94,137</u>	<u>0.34%</u>	<u>91,791</u>	<u>2,346</u>
<b>Total Restricted Federal Resources</b>	<u>1,263,714</u>	<u>4.54%</u>	<u>1,225,675</u>	<u>38,039</u>
<b>Totals</b>	<u>\$ 27,855,805</u>	<u>100.00%</u>	<u>\$ 26,997,229</u>	<u>\$ 858,576</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 309 School #16

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,951,750		\$ 6,687,195	\$ 264,555
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<b>6,951,750</b>	<b>92.63%</b>	<b>6,687,195</b>	<b>264,555</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	517,431		497,395	
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>517,431</u>	<u>6.89%</u>	<u>497,395</u>	<u>20,036</u>
Title III, Part A: <i>English Language Acq</i>	36,172		34,652	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>36,172</u>	<u>0.48%</u>	<u>34,652</u>	<u>1,520</u>
<b>Total Restricted Federal Resources</b>	<b>553,603</b>	<b>7.37%</b>	<b>532,047</b>	<b>21,556</b>
<b>Totals</b>	<b>\$ 7,505,352</b>	<b>100.00%</b>	<b>\$ 7,219,080</b>	<b>\$ 286,272</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: No. 313 Dr. Hani Awadallah

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,773,044		\$ 6,523,456	\$ 249,588
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<b>6,773,044</b>	<b>94.21%</b>	<b>6,523,456</b>	<b>249,588</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	388,957		374,600	
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>388,957</u>	<u>5.41%</u>	<u>374,600</u>	<u>14,357</u>
Title III, Part A: <i>English Language Acq</i>	27,191		26,312	
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>27,191</u>	<u>0.38%</u>	<u>26,312</u>	<u>879</u>
<b>Total Restricted Federal Resources</b>	<b>416,148</b>	<b>5.79%</b>	<b>400,912</b>	<b>15,236</b>
<b>Totals</b>	<b>\$ 7,189,192</b>	<b>100.00%</b>	<b>\$ 6,924,207</b>	<b>\$ 264,985</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$ 7,266,177		\$ 6,708,173	\$ 558,004
General Fund Reserve for Encumbrances at June 30, 2022			-	-
<b>Combined General Fund Contribution</b>	<u>7,266,177</u>	<u>92.99%</u>	<u>6,708,173</u>	<u>558,004</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	512,127		472,508	39,619
Title I, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>512,127</u>	<u>6.55%</u>	<u>472,508</u>	<u>39,619</u>
Title III, Part A: <i>English Language Acq</i>	35,801		33,184	2,617
Title III, Part A - June 30, 2022 Deferred Revenue			-	-
	<u>35,801</u>	<u>0.46%</u>	<u>33,184</u>	<u>2,617</u>
<b>Total Restricted Federal Resources</b>	<u>547,928</u>	<u>7.01%</u>	<u>505,692</u>	<u>42,236</u>
<b>Totals</b>	<u>\$ 7,814,105</u>	<u>100.00%</u>	<u>\$ 7,213,864</u>	<u>\$ 600,240</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction</b>					
Kindergarten - Salaries of Teachers	6,131,516	(121,580)	6,009,936	5,781,718	228,217
Grades 1-5 - Salaries of Teachers	38,023,076	(583,882)	37,439,194	35,047,904	2,391,289
Grades 1-5 - Salaries of Teachers	80,591	16,459	97,050	65,295	31,755
Grades 6-8 - Salaries of Teachers	23,319,786	(57,610)	23,262,176	21,891,558	1,370,618
Grades 6-8 - Salaries of Teachers	32,541	16,996	49,537	30,055	19,482
Grades 9-12 - Salaries of Teachers	28,514,845	(1,692,456)	26,822,389	26,314,271	508,118
Grades 9-12 - Salaries of Teachers	28,500	22,206	50,706	35,326	15,380
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	3,797,942	66,700	3,864,642	3,635,323	229,319
Purchased Professional-Educational Services	48,000	8,200	56,200	19,963	36,237
Purchased Technical Services	15,000	3,500	18,500	3,731	14,769
Other Purchased Services (400-500 series)	96,662	(14,233)	82,429	55,405	27,024
General Supplies	1,333,293	264,037	1,597,329	1,245,607	351,723
Textbooks	36,240	(4,000)	32,240	10,281	21,960
Other Objects	33,281	(4,394)	28,887	5,809	23,078
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>101,491,273</b>	<b>(2,080,059)</b>	<b>99,411,214</b>	<b>94,142,246</b>	<b>5,268,968</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	1,126,516	140,885	1,267,401	1,022,088	245,313
Other Salaries for Instruction	801,346	19,376	820,722	763,949	56,774
Purchased Professional-Educational Services	1,000	-	1,000	-	1,000
General Supplies	22,110	-	22,110	15,352	6,758
Textbooks	1,900	-	1,900	-	1,900
Other Objects	500	-	500	377	123
<b>Total Cognitive - Mild</b>	<b>1,953,372</b>	<b>160,261</b>	<b>2,113,633</b>	<b>1,801,766</b>	<b>311,867</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	647,150	150,250	797,400	748,192	49,208
Other Salaries for Instruction	287,584	128,510	416,094	365,721	50,373
Other Purchased Services (400-500 series)	1,300	-	1,300	503	797
General Supplies	9,899	-	9,899	6,193	3,706
<b>Total Cognitive - Moderate</b>	<b>945,933</b>	<b>278,760</b>	<b>1,224,693</b>	<b>1,120,609</b>	<b>104,084</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	5,202,673	132,679	5,335,352	4,887,896	447,456
Other Salaries for Instruction	2,905,517	383,664	3,289,181	3,035,242	253,939
Other Purchased Services (400-500 series)	1,200	-	1,200	-	1,200
General Supplies	97,079	1,651	98,730	63,013	35,717
Textbooks	4,750	-	4,750	-	4,750
<b>Total Learning and/or Language Disabilities</b>	<b>8,211,219</b>	<b>517,994</b>	<b>8,729,213</b>	<b>7,986,151</b>	<b>743,062</b>



**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	1,023,314	37,370	1,060,684	796,892	263,792
Other Salaries for Instruction	1,026,088	58,197	1,084,285	898,629	185,656
General Supplies	9,920	-	9,920	4,827	5,093
Textbooks	500	-	500	-	500
<b>Total Behavioral Disabilities</b>	<b>2,059,822</b>	<b>95,567</b>	<b>2,155,389</b>	<b>1,700,348</b>	<b>455,041</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	723,359	118,805	842,164	696,336	145,828
Other Salaries for Instruction	448,234	29,246	477,480	421,734	55,746
General Supplies	5,260	-	5,260	760	4,500
Textbooks	500	-	500	-	500
<b>Total Multiple Disabilities</b>	<b>1,177,353</b>	<b>148,051</b>	<b>1,325,404</b>	<b>1,118,830</b>	<b>206,574</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	20,185,171	(773,463)	19,411,708	18,054,658	1,357,050
Other Salaries for Instruction	251,311	(31,626)	219,685	219,685	-
Other Purchased Services (400-500 series)	4,490	-	4,490	4,439	51
General Supplies	142,868	3,850	146,718	107,327	39,391
Textbooks	500	-	500	-	500
<b>Total Resource Room/Resource Center</b>	<b>20,584,340</b>	<b>(801,239)</b>	<b>19,783,101</b>	<b>18,386,109</b>	<b>1,396,992</b>
<b>Autism:</b>					
Salaries of Teachers	2,505,396	(156,530)	2,348,866	2,123,424	225,442
Other Salaries for Instruction	1,726,782	129,140	1,855,922	1,655,828	200,094
General Supplies	27,394	8,000	35,394	22,514	12,880
<b>Total Autism</b>	<b>4,259,572</b>	<b>(19,390)</b>	<b>4,240,182</b>	<b>3,801,766</b>	<b>438,416</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>39,191,611</b>	<b>380,004</b>	<b>39,571,615</b>	<b>35,915,578</b>	<b>3,656,037</b>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	17,156,205	(99,970)	17,056,235	15,785,933	1,270,302
Other Salaries for Instruction	473,656	(25,975)	447,681	413,705	33,976
Other Purchased Services (400-500 series)	11,000	-	11,000	-	11,000
General Supplies	390,511	(6,560)	383,951	274,340	109,611
Textbooks	20,236	-	20,236	459	19,777
<b>Total Bilingual Education - Instruction</b>	<b>18,053,326</b>	<b>(132,505)</b>	<b>17,920,821</b>	<b>16,476,156</b>	<b>1,444,665</b>
<b>School-Spon. Cocurricular Actvts. - Inst.:</b>					
Salaries	97,273	(8,584)	88,689	70,357	18,332
Purchased Services (300-500 series)	200	-	200	-	200
Supplies and Materials	500	-	500	-	500
Other Objects	11,900	-	11,900	9,665	2,235
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>109,873</b>	<b>(8,584)</b>	<b>101,289</b>	<b>80,022</b>	<b>21,267</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>School-Spon. Cocurricular Athletics - Inst.:</b>					
Salaries	1,288,177	48,893	1,337,070	1,256,063	81,007
Purchased Services (300-500 series)	341,402	(25,000)	316,402	255,956	60,446
Supplies and Materials	137,815	38,335	176,150	164,960	11,190
Other Objects	11,000	(6,000)	5,000	-	5,000
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>1,778,394</u>	<u>56,228</u>	<u>1,834,622</u>	<u>1,676,979</u>	<u>157,642</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	237,614	(13,893)	223,721	57,619	166,102
Other Salaries for Instruction	23,070	3,562	26,632	8,629	18,003
Supplies and Materials	850	-	850	71	779
<b>Total Before/After School Programs - Instruction</b>	<u>261,534</u>	<u>(10,331)</u>	<u>251,203</u>	<u>66,319</u>	<u>184,884</u>
<b>Total Before/After School Programs</b>	<u>261,534</u>	<u>(10,331)</u>	<u>251,203</u>	<u>66,319</u>	<u>184,884</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	4,225	-	4,225	2,700	1,525
Other Salaries for Instruction	500	-	500	125	375
<b>Total Summer School - Instruction</b>	<u>4,725</u>	<u>-</u>	<u>4,725</u>	<u>2,825</u>	<u>1,900</u>
<b>Total Summer School</b>	<u>4,725</u>	<u>-</u>	<u>4,725</u>	<u>2,825</u>	<u>1,900</u>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	2,055,878	101,268	2,157,146	2,079,240	77,906
Other Salaries for Instruction	166,475	2,000	168,475	168,203	272
General Supplies	8,000	(2,000)	6,000	4,451	1,549
<b>Total Alternative Education Program - Instruction</b>	<u>2,230,353</u>	<u>101,268</u>	<u>2,331,621</u>	<u>2,251,894</u>	<u>79,727</u>
<b>Alternative Education Program - Support</b>					
Salaries	907,461	(34,600)	872,861	776,520	96,341
Supplies and Materials	11,010	(257)	10,753	9,282	1,471
<b>Total Alternative Education Program - Support</b>	<u>918,471</u>	<u>(34,857)</u>	<u>883,614</u>	<u>785,802</u>	<u>97,812</u>
<b>Total Alternative Education Program</b>	<u>3,148,824</u>	<u>66,411</u>	<u>3,215,235</u>	<u>3,037,696</u>	<u>177,539</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	267,545	500	268,045	236,926	31,120
Other Purchased Services (400-500 series)	300	-	300	-	300

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
Other Objects	400	-	400	-	400
<b>Total Supplemental/At-Risk Programs - Instruction</b>	<b>268,245</b>	<b>500</b>	<b>268,745</b>	<b>236,926</b>	<b>31,820</b>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	195,155	-	195,155	195,155	-
Supplies and Materials	4,300	174	4,474	2,412	2,062
Other Objects	600	-	600	-	600
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<b>200,055</b>	<b>174</b>	<b>200,229</b>	<b>197,567</b>	<b>2,662</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>468,300</b>	<b>674</b>	<b>468,974</b>	<b>434,492</b>	<b>34,482</b>
<b>Total Instruction</b>	<b>164,507,860</b>	<b>(1,728,163)</b>	<b>162,779,697</b>	<b>151,832,314</b>	<b>10,947,383</b>
<b>Undistributed Expend. - Attend. &amp; Social Work:</b>					
Salaries	577,265	49,963	627,228	557,957	69,271
Salaries of Drop-Out Prevention Officer/Coordinators	83,476	(6,928)	76,548	40,985	35,562
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	178,017	14,126	192,143	135,867	56,276
Salaries of Community/School Coordinators	431,458	(3,408)	428,050	374,250	53,800
Supplies and Materials	1,450	-	1,450	140	1,310
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>1,271,666</b>	<b>53,752</b>	<b>1,325,418</b>	<b>1,109,199</b>	<b>216,219</b>
<b>Undistributed Expenditures - Health Services:</b>					
Salaries	4,000,174	32,474	4,032,648	3,656,328	376,320
Salaries of Social Services Coordinators	74,645	-	74,645	74,644	1
Supplies and Materials	13,880	(500)	13,380	8,220	5,160
<b>Total Undistributed Expenditures - Health Services</b>	<b>4,088,699</b>	<b>31,974</b>	<b>4,120,673</b>	<b>3,739,191</b>	<b>381,481</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	6,635,253	22,467	6,657,720	6,372,190	285,530
Salaries of Secretarial and Clerical Assistants	343,788	30,810	374,598	306,509	68,089
Other Salaries	44,740	1,418	46,158	40,869	5,289
Purchased Professional - Educational Services	3,000	-	3,000	2,125	875
Supplies and Materials	28,939	(1,200)	27,739	20,476	7,263
<b>Total Undist. Expend. - Guidance Services</b>	<b>7,055,720</b>	<b>53,495</b>	<b>7,109,214</b>	<b>6,742,169</b>	<b>367,045</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	1,022,216	45,851	1,068,067	1,007,558	60,509
Salaries of Other Professional Staff	78,180	-	78,180	78,180	-
Salaries of Secr and Clerical Assist.	57,873	-	57,873	16,880	40,993
Other Salaries	114,975	440	115,415	113,669	1,746
Sal of Facilitators, Math & Literacy Coaches	61,454	24,502	85,956	85,956	-
Purchased Prof- Educational Services	134,512	14,810	149,322	118,381	30,941
Other Purch Services (400-500)	750	-	750	-	750
Supplies and Materials	2,000	-	2,000	400	1,600
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,471,960</b>	<b>85,603</b>	<b>1,557,563</b>	<b>1,421,024</b>	<b>136,539</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	1,044,846	63,455	1,108,301	1,066,311	41,990
Purchased Professional and Technical Services	1,156	-	1,156	-	1,156
Supplies and Materials	37,153	3,200	40,353	32,092	8,261
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>1,083,155</b>	<b>66,655</b>	<b>1,149,810</b>	<b>1,098,403</b>	<b>51,407</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	21,800	(6,117)	15,683	9,057	6,626
Other Purchased Services (400-500 series)	34,478	(26,200)	8,278	850	7,428
Supplies and Materials	2,250	-	2,250	2,245	5
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>58,528</b>	<b>(32,317)</b>	<b>26,211</b>	<b>12,152</b>	<b>14,059</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	12,931,723	(303,970)	12,627,753	11,816,966	810,788
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	3,996,822	133,099	4,129,921	3,976,702	153,218
Other Salaries	-	11,000	11,000	3,875	7,125
Other Purchased Services (400-500 series)	53,924	(13,492)	40,432	13,705	26,726
Supplies and Materials	446,819	14,593	461,412	375,823	85,589
Other Objects	11,795	-	11,795	2,855	8,940
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>17,441,083</b>	<b>(158,771)</b>	<b>17,282,313</b>	<b>16,189,927</b>	<b>1,092,386</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	3,010,212	100,306	3,110,518	2,863,029	247,489
Salaries of Non-instructional Aides	1,059,780	854,645	1,914,425	1,657,060	257,364
General Supplies	61,610	4,952	66,562	25,813	40,749
<b>Total Undist. Expend. - Custodial Services</b>	<b>4,131,602</b>	<b>959,902</b>	<b>5,091,504</b>	<b>4,545,902</b>	<b>545,602</b>
<b>Undist. Expend. - Security</b>					
Salaries	2,418,613	2,002	2,420,615	2,355,765	64,849
Cleaning, Repair, and Maintenance Services	1,000	-	1,000	-	1,000
General Supplies	43,692	(7,216)	36,476	27,401	9,076
<b>Total Undist. Expend. - Security</b>	<b>2,463,305</b>	<b>(5,214)</b>	<b>2,458,091</b>	<b>2,383,166</b>	<b>74,925</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>6,594,907</b>	<b>954,688</b>	<b>7,549,596</b>	<b>6,929,068</b>	<b>620,528</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Sal. For Pup. Trans. (Other than Bet. Home and School)	448,014	(51,033)	396,981	308,124	88,857
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>448,014</b>	<b>(51,033)</b>	<b>396,981</b>	<b>308,124</b>	<b>88,857</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	2,807,387	(79,907)	2,727,480	2,649,181	78,299
Other Retirement Contributions - Regular	3,339,965	775,387	4,115,352	4,102,709	12,643
Health Benefits	67,750,888	168,870	67,919,758	67,919,445	313
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>73,898,240</b>	<b>864,350</b>	<b>74,762,590</b>	<b>74,671,335</b>	<b>91,255</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>73,898,240</b>	<b>864,350</b>	<b>74,762,590</b>	<b>74,671,335</b>	<b>91,255</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>113,411,971</b>	<b>1,868,396</b>	<b>115,280,368</b>	<b>112,220,592</b>	<b>3,059,776</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>277,919,831</b>	<b>140,233</b>	<b>278,060,064</b>	<b>264,052,906</b>	<b>14,007,159</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	41,260	(34,060)	7,200	6,144	1,056
Grades 6-8	208,100	(95,821)	112,279	64,670	47,609
Grades 9-12	55,900	30,095	85,995	61,200	24,795
<b>Total Equipment</b>	<u>475,850</u>	<u>(129,872)</u>	<u>345,978</u>	<u>254,718</u>	<u>91,259</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>475,850</u>	<u>(129,872)</u>	<u>345,978</u>	<u>254,718</u>	<u>91,259</u>
<b>District-wide School Based Expenditures</b>	<u>278,395,681</u>	<u>10,361</u>	<u>278,406,042</u>	<u>264,307,626</u>	<u>14,098,416</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	<u>278,395,681</u>	<u>10,361</u>	<u>278,406,042</u>	<u>264,307,626</u>	<u>14,098,416</u>
<b>Total Other Financing Sources</b>	<u>278,395,681</u>	<u>10,361</u>	<u>278,406,042</u>	<u>264,307,626</u>	<u>14,098,416</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<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, 2022**

<u>School No. 1</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-001-000-0000-000	Kindergarten - Salaries of Teachers	\$ 142,610	\$ -	\$ 142,610	\$ 123,315	\$ 19,295
15-120-100-101-001-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 977,897	\$ 49,075	\$ 1,026,972	\$ 1,002,758	\$ 24,213
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-001-000-0000-000	Other Salaries for Instruction	\$ 82,669	\$ -	\$ 82,669	\$ 82,669	\$ -
15-190-100-320-001-000-0000-000	Purchased Professional-Educational Services	\$ 5,000	\$ 1,000	\$ 6,000	\$ 6,000	\$ -
15-190-100-610-001-000-0000-000	General Supplies	\$ 11,440	\$ 2,700	\$ 14,140	\$ 14,034	\$ 106
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,219,616</b>	<b>\$ 52,775</b>	<b>\$ 1,272,391</b>	<b>\$ 1,228,776</b>	<b>\$ 43,615</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Resource Room/Resource Center:</b>						
15-213-100-101-001-000-0000-000	Salaries of Teachers	\$ 300,525	\$ -	\$ 300,525	\$ 300,525	\$ -
15-213-100-610-001-000-0000-000	General Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 1,497	\$ 3
	<b>TOTAL RESOURCE ROOM/RESOURCE CENTER</b>	<b>\$ 302,025</b>	<b>\$ -</b>	<b>\$ 302,025</b>	<b>\$ 302,022</b>	<b>\$ 3</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>						
		<b>\$ 302,025</b>	<b>\$ -</b>	<b>\$ 302,025</b>	<b>\$ 302,022</b>	<b>\$ 3</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-001-000-0000-000	Salaries of Teachers	\$ 86,655	\$ (42,400)	\$ 44,255	\$ 44,194	\$ 61
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 86,655</b>	<b>\$ (42,400)</b>	<b>\$ 44,255</b>	<b>\$ 44,194</b>	<b>\$ 61</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-100-001-053-0000-000	Salaries	\$ 1,000	\$ -	\$ 1,000	\$ 385	\$ 615
	<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 385</b>	<b>\$ 615</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-001-053-0000-000	Salaries of Teachers	\$ 12,000	\$ (3,940)	\$ 8,060	\$ 5,586	\$ 2,474
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 12,000</b>	<b>\$ (3,940)</b>	<b>\$ 8,060</b>	<b>\$ 5,586</b>	<b>\$ 2,474</b>
	<b>Total Before/After School Programs</b>	<b>\$ 12,000</b>	<b>\$ (3,940)</b>	<b>\$ 8,060</b>	<b>\$ 5,586</b>	<b>\$ 2,474</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 1,621,296</b>	<b>\$ 6,435</b>	<b>\$ 1,627,731</b>	<b>\$ 1,580,963</b>	<b>\$ 46,768</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-174-001-000-0000-000	Salaries of Community/School Coordinators	\$ 45,240	\$ (1,104)	\$ 44,136	\$ 27,521	\$ 16,615
15-000-211-600-001-000-0000-000	Supplies and Materials	\$ 50	\$ -	\$ 50	\$ 50	\$ -
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 45,290</b>	<b>\$ (1,104)</b>	<b>\$ 44,186</b>	<b>\$ 27,571</b>	<b>\$ 16,615</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-001-000-0000-000	Salaries	\$ 96,625	\$ -	\$ 96,625	\$ 96,625	\$ -
15-000-213-600-001-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 412	\$ 88
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 97,125</b>	<b>\$ -</b>	<b>\$ 97,125</b>	<b>\$ 97,037</b>	<b>\$ 88</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-001-000-0000-000	Salaries of Other Professional Staff	\$ 49,284	\$ -	\$ 49,284	\$ 49,284	\$ 0
15-000-218-600-001-000-0000-000	Supplies and Materials	\$ 100	\$ -	\$ 100	\$ -	\$ 100
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 49,384</b>	<b>\$ -</b>	<b>\$ 49,384</b>	<b>\$ 49,284</b>	<b>\$ 100</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-110-001-053-0000-000	Other Salaries	\$ -	\$ 2,940	\$ 2,940	\$ 1,663	\$ 1,278
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ -</b>	<b>\$ 2,940</b>	<b>\$ 2,940</b>	<b>\$ 1,663</b>	<b>\$ 1,278</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-001-000-0000-000	Salaries	\$ 103,467	\$ -	\$ 103,467	\$ 103,467	\$ -
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 103,467</b>	<b>\$ -</b>	<b>\$ 103,467</b>	<b>\$ 103,467</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-001-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 138,482	\$ -	\$ 138,482	\$ 138,482	\$ -
15-000-240-105-001-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,126	\$ -	\$ 51,126	\$ 51,126	\$ -
15-000-240-600-001-000-0000-000	Supplies and Materials	\$ 1,500	\$ 2,500	\$ 4,000	\$ 3,770	\$ 230
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 191,108</b>	<b>\$ 2,500</b>	<b>\$ 193,608</b>	<b>\$ 193,378</b>	<b>\$ 230</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-001-000-0000-000	Salaries	\$ 32,990	\$ (376)	\$ 32,614	\$ 31,616	\$ 998
15-000-262-107-001-000-0000-000	Salaries of Non-instructional Aides	\$ 45,770	\$ 7,239	\$ 53,009	\$ 53,009	\$ -
15-000-262-610-001-000-0000-000	General Supplies	\$ 250	\$ -	\$ 250	\$ 250	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 79,010</b>	<b>\$ 6,862</b>	<b>\$ 85,872</b>	<b>\$ 84,874</b>	<b>\$ 998</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 79,010</b>	<b>\$ 6,862</b>	<b>\$ 85,872</b>	<b>\$ 84,874</b>	<b>\$ 998</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-001-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 2,500</b>	<b>\$ (2,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-001-000-0000-000	Social Security Contributions	\$ 27,271	\$ -	\$ 27,271	\$ 24,755	\$ 2,516
15-000-291-249-001-000-0000-000	Other Retirement Contributions - Regular	\$ 27,709	\$ 4,171	\$ 31,880	\$ 31,880	\$ -
15-000-291-270-001-000-0000-000	Health Benefits	\$ 756,213	\$ -	\$ 756,213	\$ 756,213	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 811,193</b>	<b>\$ 4,171</b>	<b>\$ 815,364</b>	<b>\$ 812,848</b>	<b>\$ 2,516</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 811,193</b>	<b>\$ 4,171</b>	<b>\$ 815,364</b>	<b>\$ 812,848</b>	<b>\$ 2,516</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 1,379,077</b>	<b>\$ 12,870</b>	<b>\$ 1,391,947</b>	<b>\$ 1,370,121</b>	<b>\$ 21,826</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 3,000,373</b>	<b>\$ 19,304</b>	<b>\$ 3,019,677</b>	<b>\$ 2,951,084</b>	<b>\$ 68,594</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-120-100-730-001-000-0000-000	\$ 6,700	\$ (6,700)	\$ -	\$ -	\$ -
<b>Total Equipment</b>	<u>\$ 6,700</u>	<u>\$ (6,700)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 6,700</u>	<u>\$ (6,700)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 3,007,073</u>	<u>\$ 12,604</u>	<u>\$ 3,019,677</u>	<u>\$ 2,951,084</u>	<u>\$ 68,594</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	<u>\$ 3,007,073</u>	<u>\$ 12,604</u>	<u>\$ 3,019,677</u>	<u>\$ 2,951,084</u>	<u>\$ 68,594</u>
<b>Total Other Financing Sources</b>	<u>\$ 3,007,073</u>	<u>\$ 12,604</u>	<u>\$ 3,019,677</u>	<u>\$ 2,951,084</u>	<u>\$ 68,594</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-002-000-0000-000	Kindergarten - Salaries of Teachers	\$ 170,688	\$ (40,000)	\$ 130,688	\$ 122,408	\$ 8,280
15-120-100-101-002-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 984,611	\$ 59,800	\$ 1,044,411	\$ 851,811	\$ 192,600
15-130-100-101-002-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 680,851	\$ (90,000)	\$ 590,851	\$ 584,131	\$ 6,720
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 76,535	\$ 5,650	\$ 82,185	\$ -	\$ 82,185
15-190-100-610-002-000-0000-000	General Supplies	\$ 47,000	\$ -	\$ 47,000	\$ 35,204	\$ 11,796
15-190-100-640-002-000-0000-000	Textbooks	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,961,685</b>	<b>\$ (64,550)</b>	<b>\$ 1,897,135</b>	<b>\$ 1,593,555</b>	<b>\$ 303,580</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-002-000-0000-000	Salaries of Teachers	\$ 357,860	\$ (67,900)	\$ 289,960	\$ 278,672	\$ 11,288
15-204-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 197,303	\$ (18,937)	\$ 178,366	\$ 178,365	\$ 1
15-204-100-610-002-000-0000-000	General Supplies	\$ 10,000	\$ -	\$ 10,000	\$ 7,220	\$ 2,780
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 565,163</b>	<b>\$ (86,837)</b>	<b>\$ 478,326</b>	<b>\$ 464,257</b>	<b>\$ 14,069</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-002-000-0000-000	Salaries of Teachers	\$ 626,665	\$ 15,900	\$ 642,565	\$ 625,209	\$ 17,357
	<b>Total Resource Room/Resource Center</b>	<b>\$ 626,665</b>	<b>\$ 15,900</b>	<b>\$ 642,565</b>	<b>\$ 625,209</b>	<b>\$ 17,357</b>
<b>Autism:</b>						
15-214-100-101-002-000-0000-000	Salaries of Teachers	\$ 552,509	\$ 35,800	\$ 588,309	\$ 508,544	\$ 79,765
15-214-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 299,175	\$ 125,100	\$ 424,275	\$ 353,137	\$ 71,138
15-214-100-610-002-000-0000-000	General Supplies	\$ 12,000	\$ 8,000	\$ 20,000	\$ 11,200	\$ 8,800
	<b>Total Autism</b>	<b>\$ 863,684</b>	<b>\$ 168,900</b>	<b>\$ 1,032,584</b>	<b>\$ 872,880</b>	<b>\$ 159,704</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 2,055,512</b>	<b>\$ 97,963</b>	<b>\$ 2,153,475</b>	<b>\$ 1,962,346</b>	<b>\$ 191,129</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-002-000-0000-000	Salaries of Teachers	\$ 424,611	\$ (332,843)	\$ 91,768	\$ 91,767	\$ 1
15-240-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 52,829	\$ -	\$ 52,829	\$ 52,829	\$ -
15-240-100-610-002-000-0000-000	General Supplies	\$ 8,000	\$ (8,000)	\$ -	\$ -	\$ -
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 485,440</b>	<b>\$ (340,843)</b>	<b>\$ 144,597</b>	<b>\$ 144,596</b>	<b>\$ 1</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,502,637</b>	<b>\$ (307,430)</b>	<b>\$ 4,195,207</b>	<b>\$ 3,700,496</b>	<b>\$ 494,710</b>



**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>	
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-002-000-0000-000	Salaries	\$ 101,525	\$ -	\$ 101,525	\$ 101,525	\$ -
15-000-213-600-002-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
<b>Total Undistributed Expenditures - Health Services</b>		<u>\$ 102,025</u>	<u>\$ -</u>	<u>\$ 102,025</u>	<u>\$ 101,525</u>	<u>\$ 500</u>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-002-000-0000-000	Salaries of Other Professional Staff	\$ 126,840	\$ -	\$ 126,840	\$ 126,840	\$ 0
15-000-218-600-002-000-0000-000	Supplies and Materials	\$ 260	\$ -	\$ 260	\$ -	\$ 260
<b>Total Undist. Expend. - Guidance Services</b>		<u>\$ 127,100</u>	<u>\$ -</u>	<u>\$ 127,100</u>	<u>\$ 126,840</u>	<u>\$ 260</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-002-000-0000-000	Salaries of Supervisor of Instruction	\$ 45,502	\$ (20,175)	\$ 25,327	\$ 23,676	\$ 1,651
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<u>\$ 45,502</u>	<u>\$ (20,175)</u>	<u>\$ 25,327</u>	<u>\$ 23,676</u>	<u>\$ 1,651</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-002-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 281,504	\$ -	\$ 281,504	\$ 280,666	\$ 838
15-000-240-105-002-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 109,152	\$ -	\$ 109,152	\$ 109,152	\$ -
15-000-240-590-002-000-0000-000	Other Purchased Services (400-500 series)	\$ 600	\$ -	\$ 600	\$ 26	\$ 574
15-000-240-600-002-000-0000-000	Supplies and Materials	\$ 6,700	\$ -	\$ 6,700	\$ 3,935	\$ 2,765
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<u>\$ 397,956</u>	<u>\$ -</u>	<u>\$ 397,956</u>	<u>\$ 393,779</u>	<u>\$ 4,177</u>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-002-000-0000-000	Salaries	\$ 66,980	\$ 3,090	\$ 70,070	\$ 43,847	\$ 26,223
15-000-262-107-002-000-0000-000	Salaries of Non-instructional Aides	\$ 38,030	\$ 2,317	\$ 40,347	\$ 34,971	\$ 5,376
15-000-262-610-002-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
<b>Total Undist. Expend. - Custodial Services</b>		<u>\$ 107,510</u>	<u>\$ 5,407</u>	<u>\$ 112,917</u>	<u>\$ 78,818</u>	<u>\$ 34,099</u>
<b>Undist. Expend. - Security</b>						
15-000-266-610-002-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 348	\$ 652
<b>Total Undist. Expend. - Security</b>		<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 348</u>	<u>\$ 652</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<u>\$ 108,510</u>	<u>\$ 5,407</u>	<u>\$ 113,917</u>	<u>\$ 79,166</u>	<u>\$ 34,751</u>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-002-000-0000-000	Social Security Contributions	\$ 80,212	\$ (8,774)	\$ 71,438	\$ 71,397	\$ 41
15-000-291-249-002-000-0000-000	Other Retirement Contributions - Regular	\$ 67,435	\$ 6,620	\$ 74,055	\$ 74,055	\$ -
15-000-291-270-002-000-0000-000	Health Benefits	\$ 1,869,325	\$ 4,380	\$ 1,873,705	\$ 1,873,705	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 2,016,972</u>	<u>\$ 2,226</u>	<u>\$ 2,019,198</u>	<u>\$ 2,019,157</u>	<u>\$ 41</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 2,016,972</u>	<u>\$ 2,226</u>	<u>\$ 2,019,198</u>	<u>\$ 2,019,157</u>	<u>\$ 41</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 2,798,065</u>	<u>\$ (12,542)</u>	<u>\$ 2,785,523</u>	<u>\$ 2,744,143</u>	<u>\$ 41,380</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 7,300,702</u>	<u>\$ (319,973)</u>	<u>\$ 6,980,729</u>	<u>\$ 6,444,639</u>	<u>\$ 536,090</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 7,300,702</u>	<u>\$ (319,973)</u>	<u>\$ 6,980,729</u>	<u>\$ 6,444,639</u>	<u>\$ 536,090</u>
<b>Other Financing Sources:</b>						
<b>Total Other Financing Sources</b>	Operating Transfer In	\$ 7,300,702	\$ (319,973)	\$ 6,980,729	\$ 6,444,639	\$ 536,090
		<u>\$ 7,300,702</u>	<u>\$ (319,973)</u>	<u>\$ 6,980,729</u>	<u>\$ 6,444,639</u>	<u>\$ 536,090</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<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, 2022**

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-003-000-0000-000	Kindergarten - Salaries of Teachers	\$ 61,455	\$ -	\$ 61,455	\$ 57,455	\$ 4,000
15-120-100-101-003-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 962,686	\$ -	\$ 962,686	\$ 925,987	\$ 36,699
15-130-100-101-003-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 542,514	\$ 65,500	\$ 608,014	\$ 607,969	\$ 45
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 69,802	\$ (33,900)	\$ 35,902	\$ 35,876	\$ 26
15-190-100-610-003-000-0000-000	General Supplies	\$ 15,695	\$ -	\$ 15,695	\$ 15,389	\$ 306
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 1,652,152</b>	<b>\$ 31,600</b>	<b>\$ 1,683,752</b>	<b>\$ 1,642,676</b>	<b>\$ 41,076</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-101-003-000-0000-000	Salaries of Teachers	\$ 57,955	\$ -	\$ 57,955	\$ 57,955	\$ -
15-201-100-106-003-000-0000-000	Other Salaries for Instruction	\$ -	\$ 31,526	\$ 31,526	\$ 31,526	\$ -
<b>Total Cognitive - Mild</b>		<b>\$ 57,955</b>	<b>\$ 31,526</b>	<b>\$ 89,481</b>	<b>\$ 89,481</b>	<b>\$ -</b>
<b>Resource Room/Mild Center:</b>						
15-213-100-101-003-000-0000-000	Salaries of Teachers	\$ 500,427	\$ 45,200	\$ 545,627	\$ 490,374	\$ 55,253
15-213-100-610-003-000-0000-000	General Supplies	\$ 10,100	\$ -	\$ 10,100	\$ 10,100	\$ -
<b>Total Resource Room/Resource Center</b>		<b>\$ 510,527</b>	<b>\$ 45,200</b>	<b>\$ 555,727</b>	<b>\$ 500,474</b>	<b>\$ 55,253</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 568,482</b>	<b>\$ 76,726</b>	<b>\$ 645,208</b>	<b>\$ 589,955</b>	<b>\$ 55,253</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-003-000-0000-000	Salaries of Teachers	\$ 202,804	\$ (28,000)	\$ 174,804	\$ 101,652	\$ 73,152
15-240-100-610-003-000-0000-000	General Supplies	\$ 10,100	\$ -	\$ 10,100	\$ 10,100	\$ -
<b>Total Bilingual Education - Instruction</b>		<b>\$ 212,904</b>	<b>\$ (28,000)</b>	<b>\$ 184,904</b>	<b>\$ 111,752</b>	<b>\$ 73,152</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 2,433,538</b>	<b>\$ 80,326</b>	<b>\$ 2,513,864</b>	<b>\$ 2,344,383</b>	<b>\$ 169,481</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-003-000-0000-000	Salaries	\$ 70,055	\$ -	\$ 70,055	\$ 70,055	\$ -
15-000-213-600-003-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 70,555</b>	<b>\$ -</b>	<b>\$ 70,555</b>	<b>\$ 70,555</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-003-000-0000-000	Salaries of Other Professional Staff	\$ 68,094	\$ -	\$ 68,094	\$ 68,094	\$ -
15-000-218-600-003-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 410	\$ 90
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 68,594</b>	<b>\$ -</b>	<b>\$ 68,594</b>	<b>\$ 68,504</b>	<b>\$ 90</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-003-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 211,313	\$ 11,009	\$ 222,322	\$ 222,322	\$ -
15-000-240-105-003-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,876	\$ -	\$ 51,876	\$ 51,876	\$ -
15-000-240-600-003-000-0000-000	Supplies and Materials	\$ 7,500	\$ -	\$ 7,500	\$ 7,444	\$ 56
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 270,689</b>	<b>\$ 11,009</b>	<b>\$ 281,698</b>	<b>\$ 281,641</b>	<b>\$ 56</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-003-000-0000-000	Salaries	\$ 67,680	\$ -	\$ 67,680	\$ 64,530	\$ 3,150
15-000-262-107-003-000-0000-000	Salaries of Non-instructional Aides	\$ 30,960	\$ 157,570	\$ 188,530	\$ 73,482	\$ 115,049
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 98,640</b>	<b>\$ 157,570</b>	<b>\$ 256,210</b>	<b>\$ 138,012</b>	<b>\$ 118,199</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
<b>Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 98,640</b>	<b>\$ 157,570</b>	<b>\$ 256,210</b>	<b>\$ 138,012</b>	<b>\$ 118,199</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-003-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 10,000	\$ -	\$ 10,000	\$ 5,346	\$ 4,654
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 5,346</b>	<b>\$ 4,654</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-003-000-0000-000	Social Security Contributions	\$ 29,205	\$ 1,197	\$ 30,402	\$ 30,402	\$ -
15-000-291-249-003-000-0000-000	Other Retirement Contributions - Regular	\$ 52,211	\$ 11,557	\$ 63,768	\$ 63,768	\$ -
15-000-291-270-003-000-0000-000	Health Benefits	\$ 1,123,500	\$ -	\$ 1,123,500	\$ 1,123,500	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 1,204,916</b>	<b>\$ 12,754</b>	<b>\$ 1,217,670</b>	<b>\$ 1,217,670</b>	<b>\$ -</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 1,204,916</b>	<b>\$ 12,754</b>	<b>\$ 1,217,670</b>	<b>\$ 1,217,670</b>	<b>\$ -</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 1,723,394</b>	<b>\$ 181,333</b>	<b>\$ 1,904,727</b>	<b>\$ 1,781,729</b>	<b>\$ 122,998</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 4,156,932</b>	<b>\$ 261,659</b>	<b>\$ 4,418,591</b>	<b>\$ 4,126,112</b>	<b>\$ 292,479</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<b>\$ 4,156,932</b>	<b>\$ 261,659</b>	<b>\$ 4,418,591</b>	<b>\$ 4,126,112</b>	<b>\$ 292,479</b>
<b>Other Financing Sources:</b>						
<b>Total Other Financing Sources</b>		<b>\$ 4,156,932</b>	<b>\$ 261,659</b>	<b>\$ 4,418,591</b>	<b>\$ 4,126,112</b>	<b>\$ 292,479</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, July 1</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, June 30</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 4</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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-120-100-101-004-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,768,622	\$ (74,750)	\$ 1,693,872	\$ 1,489,711	\$ 204,161
15-120-100-101-004-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 217	\$ 2,217	\$ 1,893	\$ 324
15-130-100-101-004-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 796,924	\$ -	\$ 796,924	\$ 749,347	\$ 47,577
15-130-100-101-004-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,870	\$ 130
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-500-004-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-190-100-610-004-000-0000-000	General Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 19,767	\$ 5,233
15-190-100-640-004-000-0000-000	Textbooks	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,601,546</b>	<b>\$ (74,533)</b>	<b>\$ 2,527,013</b>	<b>\$ 2,262,589</b>	<b>\$ 264,424</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-004-000-0000-000	Salaries of Teachers	\$ 404,023	\$ (36,003)	\$ 368,020	\$ 357,305	\$ 10,715
15-204-100-106-004-000-0000-000	Other Salaries for Instruction	\$ 188,773	\$ (3,400)	\$ 185,373	\$ 181,838	\$ 3,535
15-204-100-610-004-000-0000-000	General Supplies	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
15-204-100-640-004-000-0000-000	Textbooks	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 601,796</b>	<b>\$ (39,403)</b>	<b>\$ 562,393</b>	<b>\$ 539,143</b>	<b>\$ 23,249</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-004-000-0000-000	Salaries of Teachers	\$ 442,785	\$ 46,296	\$ 489,081	\$ 489,081	\$ -
	<b>Total Resource Room/Resource Center</b>	<b>\$ 442,785</b>	<b>\$ 46,296</b>	<b>\$ 489,081</b>	<b>\$ 489,081</b>	<b>\$ -</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 1,044,581</b>	<b>\$ 6,893</b>	<b>\$ 1,051,474</b>	<b>\$ 1,028,224</b>	<b>\$ 23,249</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-004-000-0000-000	Salaries of Teachers	\$ 51,617	\$ -	\$ 51,617	\$ 51,617	\$ 0
15-240-100-610-004-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-240-100-640-004-000-0000-000	Textbooks	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 53,117</b>	<b>\$ -</b>	<b>\$ 53,117</b>	<b>\$ 51,617</b>	<b>\$ 1,500</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,699,244</b>	<b>\$ (67,640)</b>	<b>\$ 3,631,604</b>	<b>\$ 3,342,430</b>	<b>\$ 289,174</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-004-000-0000-000	Salaries	\$ -	\$ 10,966	\$ 10,966	\$ 10,966	\$ -
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ -</b>	<b>\$ 10,966</b>	<b>\$ 10,966</b>	<b>\$ 10,966</b>	<b>\$ -</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-004-000-0000-000	Salaries	\$ 97,647	\$ (34,323)	\$ 63,324	\$ 63,324	\$ -
15-000-213-600-004-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 264	\$ 736
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 98,647</b>	<b>\$ (34,323)</b>	<b>\$ 64,324</b>	<b>\$ 63,588</b>	<b>\$ 736</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-004-000-0000-000	Salaries of Other Professional Staff	\$ 104,967	\$ -	\$ 104,967	\$ 104,967	\$ -
15-000-218-600-004-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 105,467</b>	<b>\$ -</b>	<b>\$ 105,467</b>	<b>\$ 104,967</b>	<b>\$ 500</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-004-000-0000-000	Purchased Prof- Educational Services	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-004-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 247,263	\$ 982	\$ 248,245	\$ 248,245	\$ -
15-000-240-105-004-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 82,254	\$ 30,850	\$ 113,104	\$ 111,056	\$ 2,048
15-000-240-590-004-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ 1,000	\$ 125	\$ 876
15-000-240-600-004-000-0000-000	Supplies and Materials	\$ 10,000	\$ -	\$ 10,000	\$ 2,440	\$ 7,560
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 340,517</b>	<b>\$ 31,832</b>	<b>\$ 372,349</b>	<b>\$ 361,866</b>	<b>\$ 10,484</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-004-000-0000-000	Salaries	\$ 65,980	\$ -	\$ 65,980	\$ 46,087	\$ 19,893
15-000-262-107-004-000-0000-000	Salaries of Non-instructional Aides	\$ 15,480	\$ 11,736	\$ 27,216	\$ 18,714	\$ 8,502
15-000-262-610-004-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 325	\$ 3,675
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 85,460</b>	<b>\$ 11,736</b>	<b>\$ 97,196</b>	<b>\$ 65,126</b>	<b>\$ 32,070</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-004-000-0000-000	Salaries	\$ 70,338	\$ -	\$ 70,338	\$ 70,338	\$ -
15-000-266-610-004-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Undist. Expend. - Security</b>	<b>\$ 72,338</b>	<b>\$ -</b>	<b>\$ 72,338</b>	<b>\$ 70,338</b>	<b>\$ 2,000</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-004-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 8,000	\$ -	\$ 8,000	\$ 3,267	\$ 4,733
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 3,267</b>	<b>\$ 4,733</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-004-000-0000-000	Social Security Contributions	\$ 52,919	\$ -	\$ 52,919	\$ 48,714	\$ 4,205
15-000-291-249-004-000-0000-000	Other Retirement Contributions - Regular	\$ 82,442	\$ 7,398	\$ 89,840	\$ 89,840	\$ -
15-000-291-270-004-000-0000-000	Health Benefits	\$ 1,303,355	\$ 823	\$ 1,304,178	\$ 1,304,178	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,438,716</b>	<b>\$ 8,221</b>	<b>\$ 1,446,937</b>	<b>\$ 1,442,732</b>	<b>\$ 4,205</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,438,716</b>	<b>\$ 8,221</b>	<b>\$ 1,446,937</b>	<b>\$ 1,442,732</b>	<b>\$ 4,205</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,153,145</b>	<b>\$ 28,432</b>	<b>\$ 2,181,577</b>	<b>\$ 2,122,850</b>	<b>\$ 58,727</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 5,852,389</b>	<b>\$ (39,208)</b>	<b>\$ 5,813,181</b>	<b>\$ 5,465,280</b>	<b>\$ 347,901</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Program - Instruction:					
15-120-100-730-004-000-0000-000	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
Grades 1-5	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
Total Equipment	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 13,500</u>	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ -</u>	<u>\$ 13,500</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 5,865,889</u>	<u>\$ (39,208)</u>	<u>\$ 5,826,681</u>	<u>\$ 5,465,280</u>	<u>\$ 361,401</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	\$ 5,865,889	\$ (39,208)	\$ 5,826,681	\$ 5,465,280	\$ 361,401
<b>Total Other Financing Sources</b>	<u>\$ 5,865,889</u>	<u>\$ (39,208)</u>	<u>\$ 5,826,681</u>	<u>\$ 5,465,280</u>	<u>\$ 361,401</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 5</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-005-000-0000-000	Kindergarten - Salaries of Teachers	\$ 381,165	\$ -	\$ 381,165	\$ 380,575	\$ 590
15-120-100-101-005-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,821,027	\$ (239,138)	\$ 2,581,889	\$ 2,526,334	\$ 55,556
15-120-100-101-005-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ (2,000)	\$ 6,000	\$ 5,389	\$ 611
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 206,600	\$ 66,600	\$ 273,200	\$ 273,152	\$ 48
15-190-100-610-005-000-0000-000	General Supplies	\$ 19,520	\$ 24,897	\$ 44,417	\$ 41,312	\$ 3,105
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 3,436,312</b>	<b>\$ (149,641)</b>	<b>\$ 3,286,671</b>	<b>\$ 3,226,762</b>	<b>\$ 59,909</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-005-000-0000-000	Salaries of Teachers	\$ 118,410	\$ (900)	\$ 117,510	\$ 104,866	\$ 12,644
15-204-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 93,189	\$ (4,500)	\$ 88,689	\$ 75,401	\$ 13,288
15-204-100-610-005-000-0000-000	General Supplies	\$ 3,786	\$ 1,851	\$ 5,637	\$ 5,629	\$ 8
<b>Total Learning and/or Language Disabilities</b>		<b>\$ 215,385</b>	<b>\$ (3,549)</b>	<b>\$ 211,836</b>	<b>\$ 185,897</b>	<b>\$ 25,939</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-005-000-0000-000	Salaries of Teachers	\$ 470,375	\$ 4,200	\$ 474,575	\$ 455,838	\$ 18,737
15-213-100-610-005-000-0000-000	General Supplies	\$ 4,948	\$ 3,850	\$ 8,798	\$ 8,798	\$ -
<b>Total Resource Room/Resource Center</b>		<b>\$ 475,323</b>	<b>\$ 8,050</b>	<b>\$ 483,373</b>	<b>\$ 464,636</b>	<b>\$ 18,737</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 690,708</b>	<b>\$ 4,501</b>	<b>\$ 695,209</b>	<b>\$ 650,533</b>	<b>\$ 44,676</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-005-000-0000-000	Salaries of Teachers	\$ 1,005,753	\$ 21,100	\$ 1,026,853	\$ 1,014,399	\$ 12,454
15-240-100-610-005-000-0000-000	General Supplies	\$ 16,403	\$ -	\$ 16,403	\$ 16,403	\$ -
<b>Total Bilingual Education - Instruction</b>		<b>\$ 1,022,156</b>	<b>\$ 21,100</b>	<b>\$ 1,043,256</b>	<b>\$ 1,030,802</b>	<b>\$ 12,454</b>
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 5,149,176</b>	<b>\$ (124,040)</b>	<b>\$ 5,025,136</b>	<b>\$ 4,908,097</b>	<b>\$ 117,039</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-005-000-0000-000	Salaries	\$ 59,455	\$ -	\$ 59,455	\$ 59,455	\$ -
15-000-213-600-005-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ 293	\$ 7
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 59,755</b>	<b>\$ -</b>	<b>\$ 59,755</b>	<b>\$ 59,748</b>	<b>\$ 7</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-005-000-0000-000	Salaries of Other Professional Staff	\$ 106,533	\$ 28,644	\$ 135,177	\$ 134,740	\$ 438
15-000-218-104-005-053-0000-000	Other salaries	\$ 2,800	\$ -	\$ 2,800	\$ 2,800	\$ -
15-000-218-600-005-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ 299	\$ 1
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 109,633</b>	<b>\$ 28,644</b>	<b>\$ 138,277</b>	<b>\$ 137,839</b>	<b>\$ 438</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-005-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-005-000-0000-000	Supplies and Materials	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>		<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-320-005-000-0000-000	Purchased Professional - Educational Service	\$ -	\$ 3,683	\$ 3,683	\$ 199	\$ 3,484
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>		<b>\$ -</b>	<b>\$ 3,683</b>	<b>\$ 3,683</b>	<b>\$ 199</b>	<b>\$ 3,484</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-005-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 339,365	\$ 3,716	\$ 343,081	\$ 343,081	\$ -
15-000-240-105-005-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,952	\$ -	\$ 104,952	\$ 104,952	\$ -
15-000-240-590-005-000-0000-000	Other Purchased Services (400-500 series)	\$ 200	\$ (200)	\$ -	\$ -	\$ -
15-000-240-600-005-000-0000-000	Supplies and Materials	\$ 7,103	\$ 317	\$ 7,420	\$ 7,368	\$ 52
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 451,620</b>	<b>\$ 3,833</b>	<b>\$ 455,453</b>	<b>\$ 455,401</b>	<b>\$ 52</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-005-000-0000-000	Salaries	\$ 67,630	\$ -	\$ 67,630	\$ 67,630	\$ -
15-000-262-107-005-000-0000-000	Salaries of Non-instructional Aides	\$ 46,440	\$ 43,282	\$ 89,722	\$ 89,231	\$ 491
15-000-262-610-005-000-0000-000	General Supplies	\$ 300	\$ -	\$ 300	\$ 300	\$ -
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 114,370</b>	<b>\$ 43,282</b>	<b>\$ 157,652</b>	<b>\$ 157,161</b>	<b>\$ 491</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-005-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 53,112	\$ -
15-000-266-610-005-000-0000-000	General Supplies	\$ 200	\$ -	\$ 200	\$ 199	\$ 1
<b>Total Undist. Expend. - Security</b>		<b>\$ 53,312</b>	<b>\$ -</b>	<b>\$ 53,312</b>	<b>\$ 53,311</b>	<b>\$ 1</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 167,682</b>	<b>\$ 43,282</b>	<b>\$ 210,964</b>	<b>\$ 210,471</b>	<b>\$ 493</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-005-000-0000-000	Social Security Contributions	\$ 63,602	\$ 16,309	\$ 79,911	\$ 79,911	\$ -
15-000-291-249-005-000-0000-000	Other Retirement Contributions - Regular	\$ 80,420	\$ 90,751	\$ 171,171	\$ 171,171	\$ -
15-000-291-270-005-000-0000-000	Health Benefits	\$ 2,016,051	\$ 14,137	\$ 2,030,188	\$ 2,030,188	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 2,160,073</b>	<b>\$ 121,197</b>	<b>\$ 2,281,270</b>	<b>\$ 2,281,270</b>	<b>\$ -</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 2,160,073</b>	<b>\$ 121,197</b>	<b>\$ 2,281,270</b>	<b>\$ 2,281,270</b>	<b>\$ -</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 2,960,763</b>	<b>\$ 200,639</b>	<b>\$ 3,161,402</b>	<b>\$ 3,156,928</b>	<b>\$ 4,474</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 8,109,939</b>	<b>\$ 76,599</b>	<b>\$ 8,186,538</b>	<b>\$ 8,065,025</b>	<b>\$ 121,513</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-110-100-730-005-000-0000-000 Kindergarten	\$ 10,500	\$ (10,500)	\$ -	\$ -	\$ -
15-120-100-730-005-000-0000-000 Grades 1-5	\$ 50,250	\$ (25,702)	\$ 24,548	\$ 24,548	\$ -
15-000-240-730-005-000-0000-000 Undistributed Expenditures - School Admin.	\$ -	\$ 14,299	\$ 14,299	\$ 14,299	\$ -
<b>Total Equipment</b>	<u>\$ 60,750</u>	<u>\$ (21,903)</u>	<u>\$ 38,847</u>	<u>\$ 38,847</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 60,750</u>	<u>\$ (21,903)</u>	<u>\$ 38,847</u>	<u>\$ 38,847</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 8,170,689</u>	<u>\$ 54,696</u>	<u>\$ 8,225,385</u>	<u>\$ 8,103,872</u>	<u>\$ 121,513</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	\$ 8,170,689	\$ 54,696	\$ 8,225,385	\$ 8,103,872	\$ 121,513
<b>Total Other Financing Sources</b>	<u>\$ 8,170,689</u>	<u>\$ 54,696</u>	<u>\$ 8,225,385</u>	<u>\$ 8,103,872</u>	<u>\$ 121,513</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ 0</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, 2022**

<u>School: No. 6/APA</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>		
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-006-000-0000-000	Kindergarten - Salaries of Teachers	\$ 177,065	\$ -	\$ 177,065	\$ 177,065	\$ -
15-120-100-101-006-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,095,088	\$ 24,400	\$ 1,119,488	\$ 1,073,324	\$ 46,164
15-120-100-101-006-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 1,850	\$ 3,850	\$ 3,850	\$ -
15-130-100-101-006-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 914,934	\$ (19,000)	\$ 895,934	\$ 779,373	\$ 116,561
15-130-100-101-006-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 158,117	\$ -	\$ 158,117	\$ 158,117	\$ -
15-190-100-610-006-000-0000-000	General Supplies	\$ 35,000	\$ -	\$ 35,000	\$ 33,002	\$ 1,998
15-190-100-640-006-000-0000-000	Textbooks	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
15-190-100-800-006-000-0000-000	Other Objects	\$ 3,701	\$ -	\$ 3,701	\$ -	\$ 3,701
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,390,905</b>	<b>\$ 7,250</b>	<b>\$ 2,398,155</b>	<b>\$ 2,224,731</b>	<b>\$ 173,424</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Resource Room/Resource Center:</b>						
15-213-100-101-006-000-0000-000	Salaries of Teachers	\$ 336,168	\$ -	\$ 336,168	\$ 302,414	\$ 33,754
15-213-100-610-006-000-0000-000	General Supplies	\$ 1,840	\$ -	\$ 1,840	\$ 1,829	\$ 11
	<b>Total Resource Room/Resource Center</b>	<b>\$ 338,008</b>	<b>\$ -</b>	<b>\$ 338,008</b>	<b>\$ 304,243</b>	<b>\$ 33,765</b>
<b>Autism:</b>						
15-214-100-101-006-000-0000-000	Salaries of Teachers	\$ 342,484	\$ (80,600)	\$ 261,884	\$ 244,217	\$ 17,667
15-214-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 203,318	\$ 21,000	\$ 224,318	\$ 217,324	\$ 6,994
15-214-100-610-006-000-0000-000	General Supplies	\$ 3,364	\$ -	\$ 3,364	\$ 2,781	\$ 583
	<b>Total Autism</b>	<b>\$ 549,166</b>	<b>\$ (59,600)</b>	<b>\$ 489,566</b>	<b>\$ 464,322</b>	<b>\$ 25,244</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 887,174</b>	<b>\$ (59,600)</b>	<b>\$ 827,574</b>	<b>\$ 768,565</b>	<b>\$ 59,009</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-006-000-0000-000	Salaries of Teachers	\$ 335,095	\$ 99,100	\$ 434,195	\$ 327,156	\$ 107,039
15-240-100-610-006-000-0000-000	General Supplies	\$ 17,000	\$ -	\$ 17,000	\$ 16,708	\$ 292
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 352,095</b>	<b>\$ 99,100</b>	<b>\$ 451,195</b>	<b>\$ 343,864</b>	<b>\$ 107,331</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-100-006-053-0000-000	Salaries	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Total Instruction and At-Risk Programs</b>						
		<b>\$ 3,632,174</b>	<b>\$ 46,750</b>	<b>\$ 3,678,924</b>	<b>\$ 3,337,160</b>	<b>\$ 341,764</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-006-000-0000-000	Salaries	\$ -	\$ 2,853	\$ 2,853	\$ 2,853	\$ -
15-000-211-600-006-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 90	\$ 910
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 1,000</b>	<b>\$ 2,853</b>	<b>\$ 3,853</b>	<b>\$ 2,943</b>	<b>\$ 910</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-006-000-0000-000	Salaries	\$ 82,555	\$ -	\$ 82,555	\$ 48,355	\$ 34,200
15-000-213-600-006-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ -	\$ 400
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 82,955</b>	<b>\$ -</b>	<b>\$ 82,955</b>	<b>\$ 48,355</b>	<b>\$ 34,600</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-006-000-0000-000	Salaries of Other Professional Staff	\$ 59,955	\$ 26,649	\$ 86,604	\$ 86,603	\$ 1
15-000-218-600-006-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 601	\$ 399
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 60,955</b>	<b>\$ 26,649</b>	<b>\$ 87,604</b>	<b>\$ 87,204</b>	<b>\$ 400</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-006-000-0000-000	Salaries of Supervisor of Instruction	\$ 45,502	\$ (22,900)	\$ 22,602	\$ 22,549	\$ 53
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 45,502</b>	<b>\$ (22,900)</b>	<b>\$ 22,602</b>	<b>\$ 22,549</b>	<b>\$ 53</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-006-000-0000-000	Supplies and Materials	\$ 4,205	\$ -	\$ 4,205	\$ 3,146	\$ 1,059
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 4,205</b>	<b>\$ -</b>	<b>\$ 4,205</b>	<b>\$ 3,146</b>	<b>\$ 1,059</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-006-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 330,034	\$ (42,867)	\$ 287,167	\$ 287,167	\$ -
15-000-240-105-006-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,552	\$ -	\$ 104,552	\$ 101,918	\$ 2,634
15-000-240-600-006-000-0000-000	Supplies and Materials	\$ 5,000	\$ -	\$ 5,000	\$ 3,108	\$ 1,892
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 439,586</b>	<b>\$ (42,867)</b>	<b>\$ 396,719</b>	<b>\$ 392,193</b>	<b>\$ 4,526</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-006-000-0000-000	Salaries	\$ 55,140	\$ (14,000)	\$ 41,140	\$ 38,600	\$ 2,540
15-000-262-107-006-000-0000-000	Salaries of Non-instructional Aides	\$ 30,290	\$ 31,163	\$ 61,453	\$ 61,453	\$ -
15-000-262-610-006-000-0000-000	General Supplies	\$ 27,000	\$ -	\$ 27,000	\$ -	\$ 27,000
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 112,430</b>	<b>\$ 17,163</b>	<b>\$ 129,593</b>	<b>\$ 100,053</b>	<b>\$ 29,540</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-006-000-0000-000	Salaries	\$ 70,338	\$ -	\$ 70,338	\$ 70,338	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 70,338</b>	<b>\$ -</b>	<b>\$ 70,338</b>	<b>\$ 70,338</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
		<b>\$ 182,768</b>	<b>\$ 17,163</b>	<b>\$ 199,931</b>	<b>\$ 170,391</b>	<b>\$ 29,540</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-006-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-006-000-0000-000	Social Security Contributions	\$ 72,475	\$ -	\$ 72,475	\$ 69,028	\$ 3,447
15-000-291-249-006-000-0000-000	Other Retirement Contributions - Regular	\$ 103,368	\$ 11,425	\$ 114,793	\$ 114,793	\$ -
15-000-291-270-006-000-0000-000	Health Benefits	\$ 1,512,836	\$ -	\$ 1,512,836	\$ 1,512,836	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,688,679</b>	<b>\$ 11,425</b>	<b>\$ 1,700,104</b>	<b>\$ 1,696,657</b>	<b>\$ 3,447</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,688,679</b>	<b>\$ 11,425</b>	<b>\$ 1,700,104</b>	<b>\$ 1,696,657</b>	<b>\$ 3,447</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,510,650</b>	<b>\$ (7,677)</b>	<b>\$ 2,502,973</b>	<b>\$ 2,423,438</b>	<b>\$ 79,535</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL CURRENT EXPENDITURES	\$ 6,142,824	\$ 39,073	\$ 6,181,897	\$ 5,760,598	\$ 421,299
TOTAL SCHOOL BASED EXPENDITURES	\$ 6,142,824	\$ 39,073	\$ 6,181,897	\$ 5,760,598	\$ 421,299
Other Financing Sources:					
Operating Transfer In	\$ 6,142,824	\$ 39,073	\$ 6,181,897	\$ 5,760,598	\$ 421,299
Total Other Financing Sources	\$ 6,142,824	\$ 39,073	\$ 6,181,897	\$ 5,760,598	\$ 421,299
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -



**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-120-100-101-007-000-0000-000	\$ 252,489	\$ -	\$ 252,489	\$ 194,989	\$ 57,500
15-130-100-101-007-000-0000-000	\$ 674,533	\$ 38,800	\$ 713,333	\$ 685,041	\$ 28,292
15-130-100-101-007-056-0000-000	\$ 2,000	\$ 5,276	\$ 7,276	\$ 7,276	\$ -
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-500-007-000-0000-000	\$ 8,625	\$ (3,875)	\$ 4,750	\$ 4,750	\$ -
15-190-100-610-007-000-0000-000	\$ 6,335	\$ 1,546	\$ 7,881	\$ 7,873	\$ 8
15-190-100-800-007-000-0000-000	\$ 2,400	\$ (1,400)	\$ 1,000	\$ 726	\$ 274
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 946,382</b>	<b>\$ 40,347</b>	<b>\$ 986,729</b>	<b>\$ 900,655</b>	<b>\$ 86,074</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-007-000-0000-000	\$ 115,410	\$ -	\$ 115,410	\$ 115,377	\$ 33
15-204-100-106-007-000-0000-000	\$ 93,553	\$ 25,701	\$ 119,254	\$ 119,173	\$ 81
15-204-100-610-007-000-0000-000	\$ 4,750	\$ (200)	\$ 4,550	\$ 4,550	\$ -
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 213,713</b>	<b>\$ 25,501</b>	<b>\$ 239,214</b>	<b>\$ 239,100</b>	<b>\$ 114</b>
<b>Multiple Disabilities:</b>					
15-212-100-101-007-000-0000-000	\$ 57,955	\$ -	\$ 57,955	\$ 57,955	\$ -
15-212-100-106-007-000-0000-000	\$ 50,357	\$ -	\$ 50,357	\$ 50,357	\$ -
15-212-100-610-007-000-0000-000	\$ 760	\$ -	\$ 760	\$ 760	\$ -
<b>Total Multiple Disabilities</b>	<b>\$ 109,072</b>	<b>\$ -</b>	<b>\$ 109,072</b>	<b>\$ 109,072</b>	<b>\$ -</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-007-000-0000-000	\$ 283,790	\$ 4,500	\$ 288,290	\$ 288,290	\$ -
15-213-100-610-007-000-0000-000	\$ 1,900	\$ -	\$ 1,900	\$ 1,900	\$ -
<b>Total Resource Room/Resource Center</b>	<b>\$ 285,690</b>	<b>\$ 4,500</b>	<b>\$ 290,190</b>	<b>\$ 290,190</b>	<b>\$ -</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 608,475</b>	<b>\$ 30,001</b>	<b>\$ 638,476</b>	<b>\$ 638,362</b>	<b>\$ 114</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-007-000-0000-000	\$ 108,619	\$ 4,800	\$ 113,419	\$ 113,419	\$ -
15-240-100-610-007-000-0000-000	\$ 4,860	\$ -	\$ 4,860	\$ 4,721	\$ 139
<b>Total Bilingual Education - Instruction</b>	<b>\$ 113,479</b>	<b>\$ 4,800</b>	<b>\$ 118,279</b>	<b>\$ 118,140</b>	<b>\$ 139</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
15-401-100-100-007-053-0000-000	\$ 2,800	\$ -	\$ 2,800	\$ 44	\$ 2,756
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ 2,800</b>	<b>\$ 44</b>	<b>\$ 2,756</b>
<b>Total Instruction and At-Risk Programs</b>					
	<b>\$ 1,671,136</b>	<b>\$ 75,148</b>	<b>\$ 1,746,284</b>	<b>\$ 1,657,202</b>	<b>\$ 89,082</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-007-000-0000-000	\$ 97,325	\$ -	\$ 97,325	\$ 84,111	\$ 13,214
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 97,325</b>	<b>\$ -</b>	<b>\$ 97,325</b>	<b>\$ 84,111</b>	<b>\$ 13,214</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-007-000-0000-000	\$ 108,543	\$ 26,395	\$ 134,938	\$ 83,367	\$ 51,571
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 108,543</b>	<b>\$ 26,395</b>	<b>\$ 134,938</b>	<b>\$ 83,367</b>	<b>\$ 51,571</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
15-000-221-320-007-000-0000-000	\$ 2,400	\$ (200)	\$ 2,200	\$ 2,200	\$ -
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 2,400</b>	<b>\$ (200)</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ -</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
15-000-222-100-007-000-0000-000	\$ 105,033	\$ -	\$ 105,033	\$ 105,033	\$ -
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 105,033</b>	<b>\$ -</b>	<b>\$ 105,033</b>	<b>\$ 105,033</b>	<b>\$ -</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
15-000-223-580-007-000-0000-000	\$ 600	\$ (600)	\$ -	\$ -	\$ -
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 600</b>	<b>\$ (600)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-007-000-0000-000	\$ 127,893	\$ -	\$ 127,893	\$ 127,293	\$ 600
15-000-240-105-007-000-0000-000	\$ 54,076	\$ 500	\$ 54,576	\$ 54,576	\$ -
15-000-240-110-007-053-0000-000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
15-000-240-590-007-000-0000-000	\$ 600	\$ (300)	\$ 300	\$ 292	\$ 8
15-000-240-600-007-000-0000-000	\$ 200	\$ 200	\$ 400	\$ 399	\$ 1
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 182,769</b>	<b>\$ 4,400</b>	<b>\$ 187,169</b>	<b>\$ 182,560</b>	<b>\$ 4,609</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-007-000-0000-000	\$ 63,680	\$ -	\$ 63,680	\$ 63,680	\$ -
15-000-262-107-007-000-0000-000	\$ 22,550	\$ 8,211	\$ 30,761	\$ 30,761	\$ -
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 86,230</b>	<b>\$ 8,211</b>	<b>\$ 94,441</b>	<b>\$ 94,441</b>	<b>\$ -</b>
<b>Undist. Expend. - Security</b>					
15-000-266-610-007-000-0000-000	\$ -	\$ 2,829	\$ 2,829	\$ 2,737	\$ 92
<b>Total Undist. Expend. - Security</b>	<b>\$ -</b>	<b>\$ 2,829</b>	<b>\$ 2,829</b>	<b>\$ 2,737</b>	<b>\$ 92</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 86,230</b>	<b>\$ 11,040</b>	<b>\$ 97,270</b>	<b>\$ 97,178</b>	<b>\$ 92</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
15-000-270-512-007-000-0000-000	\$ 3,000	\$ -	\$ 3,000	\$ 545	\$ 2,456
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 545</b>	<b>\$ 2,456</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-007-000-0000-000	\$ 28,220	\$ 2,879	\$ 31,099	\$ 31,099	\$ -
15-000-291-249-007-000-0000-000	\$ 25,831	\$ 14,531	\$ 40,362	\$ 40,092	\$ 270
15-000-291-270-007-000-0000-000	\$ 750,018	\$ 1,274	\$ 751,292	\$ 751,292	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 804,069</b>	<b>\$ 18,683</b>	<b>\$ 822,752</b>	<b>\$ 822,482</b>	<b>\$ 270</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 804,069</b>	<b>\$ 18,683</b>	<b>\$ 822,752</b>	<b>\$ 822,482</b>	<b>\$ 270</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,389,969	\$ 59,719	\$ 1,449,688	\$ 1,377,477	\$ 72,211
TOTAL CURRENT EXPENDITURES	\$ 3,061,105	\$ 134,867	\$ 3,195,972	\$ 3,034,679	\$ 161,293
TOTAL SCHOOL BASED EXPENDITURES	\$ 3,061,105	\$ 134,867	\$ 3,195,972	\$ 3,034,679	\$ 161,293
Other Financing Sources:					
Operating Transfer In	\$ 3,061,105	\$ 134,867	\$ 3,195,972	\$ 3,034,679	\$ 161,293
Total Other Financing Sources	\$ 3,061,105	\$ 134,867	\$ 3,195,972	\$ 3,034,679	\$ 161,293
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	-	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 8</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-008-000-0000-000	\$ 122,910	\$ (50,000)	\$ 72,910	\$ 61,455	\$ 11,455
15-120-100-101-008-000-0000-000	\$ 471,405	\$ 22,800	\$ 494,205	\$ 412,942	\$ 81,263
15-130-100-101-008-000-0000-000	\$ 851,268	\$ 58,500	\$ 909,768	\$ 845,916	\$ 63,852
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-008-000-0000-000	\$ 107,258	\$ -	\$ 107,258	\$ 104,577	\$ 2,682
15-190-100-610-008-000-0000-000	\$ 38,030	\$ (3,000)	\$ 35,030	\$ 32,946	\$ 2,084
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,590,871</b>	<b>\$ 28,300</b>	<b>\$ 1,619,171</b>	<b>\$ 1,457,836</b>	<b>\$ 161,335</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Moderate:</b>					
15-202-100-610-008-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
<b>Total Cognitive - Moderate</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-008-000-0000-000	\$ 96,625	\$ (38,600)	\$ 58,025	\$ 57,955	\$ 70
15-204-100-106-008-000-0000-000	\$ 47,743	\$ -	\$ 47,743	\$ 47,027	\$ 716
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 144,368</b>	<b>\$ (38,600)</b>	<b>\$ 105,768</b>	<b>\$ 104,982</b>	<b>\$ 786</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-008-000-0000-000	\$ 421,263	\$ 43,713	\$ 464,976	\$ 464,976	\$ -
15-213-100-610-008-000-0000-000	\$ 7,800	\$ -	\$ 7,800	\$ 697	\$ 7,103
<b>Total Resource Room/Resource Center</b>	<b>\$ 429,063</b>	<b>\$ 43,713</b>	<b>\$ 472,776</b>	<b>\$ 465,673</b>	<b>\$ 7,103</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 574,431</b>	<b>\$ 5,113</b>	<b>\$ 579,544</b>	<b>\$ 570,655</b>	<b>\$ 8,890</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-008-000-0000-000	\$ 925,592	\$ 1,300	\$ 926,892	\$ 878,648	\$ 48,244
15-240-100-106-008-000-0000-000	\$ 52,257	\$ -	\$ 52,257	\$ 51,212	\$ 1,045
15-240-100-610-008-000-0000-000	\$ 19,000	\$ -	\$ 19,000	\$ 13,513	\$ 5,487
<b>Total Bilingual Education - Instruction</b>	<b>\$ 996,849</b>	<b>\$ 1,300</b>	<b>\$ 998,149</b>	<b>\$ 943,373</b>	<b>\$ 54,776</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-106-008-053-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
<b>Total Before/After School Programs - Instruction</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Total Before/After School Programs</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,164,151</b>	<b>\$ 34,713</b>	<b>\$ 3,198,864</b>	<b>\$ 2,971,863</b>	<b>\$ 227,001</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-008-000-0000-000	\$ 94,847	\$ 1,000	\$ 95,847	\$ 95,847	\$ -
15-000-213-610-008-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 95,847</b>	<b>\$ 1,000</b>	<b>\$ 96,847</b>	<b>\$ 95,847</b>	<b>\$ 1,000</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-008-000-0000-000	\$ 58,455	\$ -	\$ 58,455	\$ 58,455	\$ -
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 58,455</b>	<b>\$ -</b>	<b>\$ 58,455</b>	<b>\$ 58,455</b>	<b>\$ -</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
15-000-221-600-008-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-008-000-0000-000	\$ 288,870	\$ 52,020	\$ 340,890	\$ 285,328	\$ 55,562
15-000-240-105-008-000-0000-000	\$ 53,876	\$ -	\$ 53,876	\$ 53,451	\$ 425
15-000-240-580-008-000-0000-000	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
15-000-240-600-008-000-0000-000	\$ 5,000	\$ -	\$ 5,000	\$ 3,080	\$ 1,920
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 352,246</b>	<b>\$ 52,020</b>	<b>\$ 404,266</b>	<b>\$ 341,859</b>	<b>\$ 62,407</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-008-000-0000-000	\$ 47,740	\$ -	\$ 47,740	\$ 47,740	\$ -
15-000-262-107-008-000-0000-000	\$ 38,030	\$ 15,737	\$ 53,767	\$ 53,767	\$ -
15-000-262-610-008-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 86,770</b>	<b>\$ 15,737</b>	<b>\$ 102,507</b>	<b>\$ 101,507</b>	<b>\$ 1,000</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>					
<b>Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 86,770</b>	<b>\$ 15,737</b>	<b>\$ 102,507</b>	<b>\$ 101,507</b>	<b>\$ 1,000</b>
15-000-270-512-008-000-0000-000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 2,475	\$ 3,525
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 6,000</b>	<b>\$ 2,475</b>	<b>\$ 3,525</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-008-000-0000-000	\$ 42,645	\$ -	\$ 42,645	\$ 41,964	\$ 681
15-000-291-249-008-000-0000-000	\$ 67,441	\$ 19,675	\$ 87,116	\$ 87,116	\$ -
15-000-291-270-008-000-0000-000	\$ 1,111,051	\$ 1,348	\$ 1,112,399	\$ 1,112,399	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,221,137</b>	<b>\$ 21,023</b>	<b>\$ 1,242,160</b>	<b>\$ 1,241,480</b>	<b>\$ 681</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,221,137</b>	<b>\$ 21,023</b>	<b>\$ 1,242,160</b>	<b>\$ 1,241,480</b>	<b>\$ 681</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 1,818,455</b>	<b>\$ 92,781</b>	<b>\$ 1,911,236</b>	<b>\$ 1,841,623</b>	<b>\$ 69,613</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 4,982,606</b>	<b>\$ 127,494</b>	<b>\$ 5,110,100</b>	<b>\$ 4,813,485</b>	<b>\$ 296,614</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 4,982,606</b>	<b>\$ 127,494</b>	<b>\$ 5,110,100</b>	<b>\$ 4,813,485</b>	<b>\$ 296,614</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
Other Financing Sources:					
Operating Transfer In	\$ 4,982,606	\$ 127,494	\$ 5,110,100	\$ 4,813,485	\$ 296,614
<b>Total Other Financing Sources</b>	<u>\$ 4,982,606</u>	<u>\$ 127,494</u>	<u>\$ 5,110,100</u>	<u>\$ 4,813,485</u>	<u>\$ 296,614</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	<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, 2022**

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-009-000-0000-000	Kindergarten - Salaries of Teachers	\$ 249,277	\$ -	\$ 249,277	\$ 249,277	\$ -
15-120-100-101-009-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,762,544	\$ 25,300	\$ 1,787,844	\$ 1,760,161	\$ 27,683
15-120-100-101-009-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 120	\$ 4,120	\$ 3,201	\$ 919
15-130-100-101-009-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,809,508	\$ (60,077)	\$ 1,749,431	\$ 1,683,537	\$ 65,894
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-009-000-0000-000	Other Salaries for Instruction	\$ 121,631	\$ -	\$ 121,631	\$ 121,631	\$ -
15-190-100-610-009-000-0000-000	General Supplies	\$ 56,790	\$ 1,327	\$ 58,117	\$ 58,117	\$ -
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 4,003,750</b>	<b>\$ (33,330)</b>	<b>\$ 3,970,420</b>	<b>\$ 3,875,924</b>	<b>\$ 94,496</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Resource Room/Resource Center:</b>						
15-213-100-101-009-000-0000-000	Salaries of Teachers	\$ 602,493	\$ -	\$ 602,493	\$ 576,311	\$ 26,182
15-213-100-610-009-000-0000-000	General Supplies	\$ 7,790	\$ -	\$ 7,790	\$ 7,790	\$ -
	<b>Total Resource Room/Resource Center</b>	<b>\$ 610,283</b>	<b>\$ -</b>	<b>\$ 610,283</b>	<b>\$ 584,101</b>	<b>\$ 26,182</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 610,283</b>	<b>\$ -</b>	<b>\$ 610,283</b>	<b>\$ 584,101</b>	<b>\$ 26,182</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-009-000-0000-000	Salaries of Teachers	\$ 1,118,580	\$ 1,000	\$ 1,119,580	\$ 1,090,374	\$ 29,206
15-240-100-106-009-000-0000-000	Other Salaries for Instruction	\$ 107,698	\$ 225	\$ 107,923	\$ 107,923	\$ -
15-240-100-610-009-000-0000-000	General Supplies	\$ 29,070	\$ -	\$ 29,070	\$ 29,070	\$ -
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 1,255,348</b>	<b>\$ 1,225</b>	<b>\$ 1,256,573</b>	<b>\$ 1,227,367</b>	<b>\$ 29,206</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-009-053-0000-000	Salaries of Teachers	\$ 5,700	\$ (5,700)	\$ -	\$ -	\$ -
15-421-100-106-009-061-0000-000	Other Salaries for Instruction	\$ 4,550	\$ -	\$ 4,550	\$ 3,800	\$ 750
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 10,250</b>	<b>\$ (5,700)</b>	<b>\$ 4,550</b>	<b>\$ 3,800</b>	<b>\$ 750</b>
	<b>Total Before/After School Programs</b>	<b>\$ 10,250</b>	<b>\$ (5,700)</b>	<b>\$ 4,550</b>	<b>\$ 3,800</b>	<b>\$ 750</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-009-000-0000-000	Salaries	\$ 101,125	\$ -	\$ 101,125	\$ 101,125	\$ -
15-000-213-600-009-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 200	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 101,325</b>	<b>\$ -</b>	<b>\$ 101,325</b>	<b>\$ 101,325</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-009-000-0000-000	Salaries of Other Professional Staff	\$ 124,083	\$ 200	\$ 124,283	\$ 109,545	\$ 14,738
15-000-218-600-009-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 200	\$ -
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 124,283</b>	<b>\$ 200</b>	<b>\$ 124,483</b>	<b>\$ 109,745</b>	<b>\$ 14,738</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-009-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-009-000-0000-000	Salaries	\$ 106,533	\$ -	\$ 106,533	\$ 106,533	\$ -
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 106,533</b>	<b>\$ -</b>	<b>\$ 106,533</b>	<b>\$ 106,533</b>	<b>\$ -</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-580-009-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-009-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 354,378	\$ -	\$ 354,378	\$ 353,863	\$ 515
15-000-240-105-009-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 91,052	\$ -	\$ 91,052	\$ 91,052	\$ -
15-000-240-590-009-000-0000-000	Other Purchased Services (400-500 series)	\$ 300	\$ -	\$ 300	\$ -	\$ 300
15-000-240-600-009-000-0000-000	Supplies and Materials	\$ 10,000	\$ -	\$ 10,000	\$ 9,922	\$ 78
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 455,730</b>	<b>\$ -</b>	<b>\$ 455,730</b>	<b>\$ 454,838</b>	<b>\$ 892</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-009-000-0000-000	Salaries	\$ 67,630	\$ -	\$ 67,630	\$ 67,630	\$ -
15-000-262-107-009-000-0000-000	Salaries of Non-instructional Aides	\$ 30,960	\$ 57,586	\$ 88,546	\$ 88,270	\$ 276
15-000-262-610-009-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 235	\$ 265
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 99,090</b>	<b>\$ 57,586</b>	<b>\$ 156,676</b>	<b>\$ 156,134</b>	<b>\$ 542</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-009-000-0000-000	Salaries	\$ 53,812	\$ -	\$ 53,812	\$ 53,812	\$ -
15-000-266-610-009-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 54,312</b>	<b>\$ -</b>	<b>\$ 54,312</b>	<b>\$ 54,312</b>	<b>\$ -</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 153,402</b>	<b>\$ 57,586</b>	<b>\$ 210,988</b>	<b>\$ 210,446</b>	<b>\$ 542</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-009-000-0000-000	Social Security Contributions	\$ 62,386	\$ 1,320	\$ 63,706	\$ 63,706	\$ -
15-000-291-249-009-000-0000-000	Other Retirement Contributions - Regular	\$ 106,224	\$ 29,787	\$ 136,011	\$ 136,011	\$ -
15-000-291-270-009-000-0000-000	Health Benefits	\$ 2,492,097	\$ -	\$ 2,492,097	\$ 2,491,784	\$ 313
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 2,660,707</b>	<b>\$ 31,107</b>	<b>\$ 2,691,814</b>	<b>\$ 2,691,501</b>	<b>\$ 313</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 2,660,707</b>	<b>\$ 31,107</b>	<b>\$ 2,691,814</b>	<b>\$ 2,691,501</b>	<b>\$ 313</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 3,612,480</b>	<b>\$ 88,893</b>	<b>\$ 3,701,373</b>	<b>\$ 3,684,889</b>	<b>\$ 16,484</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 9,492,111</b>	<b>\$ 51,088</b>	<b>\$ 9,543,199</b>	<b>\$ 9,376,080</b>	<b>\$ 167,118</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-130-100-730-009-000-0000-000	Grades 6-8	\$ -	\$ 14,945	\$ 14,945	\$ 14,945	\$ -
<b>Total Equipment</b>		<u>\$ -</u>	<u>\$ 14,945</u>	<u>\$ 14,945</u>	<u>\$ 14,945</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ -</u>	<u>\$ 14,945</u>	<u>\$ 14,945</u>	<u>\$ 14,945</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 9,492,111</u>	<u>\$ 66,033</u>	<u>\$ 9,558,144</u>	<u>\$ 9,391,025</u>	<u>\$ 167,118</u>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	<u>\$ 9,492,111</u>	<u>\$ 66,033</u>	<u>\$ 9,558,144</u>	<u>\$ 9,391,025</u>	<u>\$ 167,118</u>
<b>Total Other Financing Sources</b>		<u>\$ 9,492,111</u>	<u>\$ 66,033</u>	<u>\$ 9,558,144</u>	<u>\$ 9,391,025</u>	<u>\$ 167,118</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>	<b>(Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-010-000-0000-000	Kindergarten - Salaries of Teachers	\$ 222,535	\$ (30,000)	\$ 192,535	\$ 184,865	\$ 7,670
15-120-100-101-010-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,067,788	\$ 3,000	\$ 1,070,788	\$ 1,062,139	\$ 8,649
15-120-100-101-010-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,805	\$ 195
15-130-100-101-010-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 634,059	\$ 1,400	\$ 635,459	\$ 633,850	\$ 1,609
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 118,091	\$ (3,200)	\$ 114,891	\$ 108,614	\$ 6,277
15-190-100-610-010-000-0000-000	General Supplies	\$ 40,500	\$ -	\$ 40,500	\$ 10,267	\$ 30,233
15-190-100-800-010-000-0000-000	Other Objects	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 2,087,973</b>	<b>\$ (28,800)</b>	<b>\$ 2,059,173</b>	<b>\$ 2,001,541</b>	<b>\$ 57,632</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Moderate:</b>						
15-202-100-610-010-000-0000-000	General Supplies	\$ 699	\$ -	\$ 699	\$ 630	\$ 69
<b>Total Cognitive - Moderate</b>		<b>\$ 699</b>	<b>\$ -</b>	<b>\$ 699</b>	<b>\$ 630</b>	<b>\$ 69</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-010-000-0000-000	Salaries of Teachers	\$ 103,067	\$ -	\$ 103,067	\$ 15,460	\$ 87,607
15-204-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 33,026	\$ -	\$ 33,026	\$ 33,026	\$ -
<b>Total Learning and/or Language Disabilities</b>		<b>\$ 136,093</b>	<b>\$ -</b>	<b>\$ 136,093</b>	<b>\$ 48,486</b>	<b>\$ 87,607</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-010-000-0000-000	Salaries of Teachers	\$ 349,682	\$ -	\$ 349,682	\$ 345,335	\$ 4,347
15-213-100-610-010-000-0000-000	General Supplies	\$ 699	\$ -	\$ 699	\$ -	\$ 699
<b>Total Resource Room/Resource Center</b>		<b>\$ 350,381</b>	<b>\$ -</b>	<b>\$ 350,381</b>	<b>\$ 345,335</b>	<b>\$ 5,046</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 487,173</b>	<b>\$ -</b>	<b>\$ 487,173</b>	<b>\$ 394,451</b>	<b>\$ 92,722</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-010-000-0000-000	Salaries of Teachers	\$ 593,422	\$ -	\$ 593,422	\$ 540,813	\$ 52,610
15-240-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 33,326	\$ -	\$ 33,326	\$ 33,326	\$ -
15-240-100-610-010-000-0000-000	General Supplies	\$ 750	\$ -	\$ 750	\$ -	\$ 750
<b>Total Bilingual Education - Instruction</b>		<b>\$ 627,498</b>	<b>\$ -</b>	<b>\$ 627,498</b>	<b>\$ 574,139</b>	<b>\$ 53,360</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-600-010-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>		<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 3,203,144</b>	<b>\$ (28,800)</b>	<b>\$ 3,174,344</b>	<b>\$ 2,970,131</b>	<b>\$ 204,213</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-010-000-0000-000	Salaries	\$ 12,900	\$ -	\$ 12,900	\$ -	\$ 12,900
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>		<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 12,900</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-010-000-0000-000	Salaries	\$ 96,847	\$ 1,250	\$ 98,097	\$ 98,097	\$ -
15-000-213-600-010-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 97,847</b>	<b>\$ 1,250</b>	<b>\$ 99,097</b>	<b>\$ 98,097</b>	<b>\$ 1,000</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-010-000-0000-000	Salaries of Other Professional Staff	\$ 140,316	\$ -	\$ 140,316	\$ 139,068	\$ 1,248
15-000-218-600-010-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-000-218-800-010-000-0000-000	Other Objects	\$ 0	\$ -	\$ 0	\$ -	\$ -
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 141,316</b>	<b>\$ -</b>	<b>\$ 141,316</b>	<b>\$ 139,068</b>	<b>\$ 2,248</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,528	\$ -	\$ 2,528	\$ -	\$ 2,528
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>		<b>\$ 2,528</b>	<b>\$ -</b>	<b>\$ 2,528</b>	<b>\$ -</b>	<b>\$ 2,528</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-010-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 281,690	\$ -	\$ 281,690	\$ 280,777	\$ 913
15-000-240-105-010-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 107,652	\$ -	\$ 107,652	\$ 107,652	\$ -
15-000-240-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,555	\$ -	\$ 5,555	\$ 500	\$ 5,055
15-000-240-600-010-000-0000-000	Supplies and Materials	\$ 11,200	\$ -	\$ 11,200	\$ 5,812	\$ 5,388
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 406,097</b>	<b>\$ -</b>	<b>\$ 406,097</b>	<b>\$ 394,741</b>	<b>\$ 11,356</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-010-000-0000-000	Salaries	\$ 63,680	\$ -	\$ 63,680	\$ 43,158	\$ 20,522
15-000-262-107-010-000-0000-000	Salaries of Non-instructional Aides	\$ 15,480	\$ 25,000	\$ 40,480	\$ 35,270	\$ 5,210
15-000-262-610-010-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 1,042	\$ 958
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 81,160</b>	<b>\$ 25,000</b>	<b>\$ 106,160</b>	<b>\$ 79,470</b>	<b>\$ 26,690</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-010-000-0000-000	Salaries	\$ 55,362	\$ -	\$ 55,362	\$ 55,362	\$ -
<b>Total Undist. Expend. - Security</b>		<b>\$ 55,362</b>	<b>\$ -</b>	<b>\$ 55,362</b>	<b>\$ 55,362</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 136,522</b>	<b>\$ 25,000</b>	<b>\$ 161,522</b>	<b>\$ 134,832</b>	<b>\$ 26,690</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-010-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,500	\$ -	\$ 3,500	\$ 1,485	\$ 2,015
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 1,485</b>	<b>\$ 2,015</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-010-000-0000-000	Social Security Contributions	\$ 51,235	\$ -	\$ 51,235	\$ 50,499	\$ 736
15-000-291-249-010-000-0000-000	Other Retirement Contributions - Regular	\$ 73,807	\$ 38,109	\$ 111,916	\$ 110,858	\$ 1,058
15-000-291-270-010-000-0000-000	Health Benefits	\$ 1,160,968	\$ 3,700	\$ 1,164,668	\$ 1,164,668	\$ -
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 1,286,010</b>	<b>\$ 41,809</b>	<b>\$ 1,327,819</b>	<b>\$ 1,326,025</b>	<b>\$ 1,794</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	\$ 2,086,720	\$ 68,059	\$ 2,154,779	\$ 2,094,248	\$ 60,531
<b>TOTAL CURRENT EXPENDITURES</b>	\$ 5,289,864	\$ 39,259	\$ 5,329,123	\$ 5,064,379	\$ 264,744
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-120-100-730-010-000-0000-000	\$ 13,400	\$ -	\$ 13,400	\$ 12,367	\$ 1,033
15-130-100-730-010-000-0000-000	\$ 10,050	\$ -	\$ 10,050	\$ 8,761	\$ 1,289
<b>Total Equipment</b>	\$ 23,450	\$ -	\$ 23,450	\$ 21,129	\$ 2,321
<b>TOTAL CAPITAL OUTLAY</b>	\$ 23,450	\$ -	\$ 23,450	\$ 21,129	\$ 2,321
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	\$ 5,313,314	\$ 39,259	\$ 5,352,573	\$ 5,085,508	\$ 267,065
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	\$ 5,313,314	\$ 39,259	\$ 5,352,573	\$ 5,085,508	\$ 267,065
<b>Total Other Financing Sources</b>	\$ 5,313,314	\$ 39,259	\$ 5,352,573	\$ 5,085,508	\$ 267,065
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	\$ -	\$ -	-	\$ -	\$ -
<b>Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -



**PATERSON PUBLIC SCHOOLS  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-012-000-0000-000	Kindergarten - Salaries of Teachers	\$ 162,022	\$ -	\$ 162,022	\$ 162,022	\$ -
15-120-100-101-012-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,578,469	\$ 3,100	\$ 1,581,569	\$ 1,367,786	\$ 213,783
15-120-100-101-012-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 3,562	\$ 438
15-130-100-101-012-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 719,277	\$ -	\$ 719,277	\$ 670,218	\$ 49,059
15-130-100-101-012-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,989	\$ 11
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 33,926	\$ 53,550	\$ 87,476	\$ 51,595	\$ 35,881
15-190-100-610-012-000-0000-000	General Supplies	\$ 40,530	\$ 9,500	\$ 50,030	\$ 45,998	\$ 4,032
15-190-100-640-012-000-0000-000	Textbooks	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,544,224</b>	<b>\$ 62,150</b>	<b>\$ 2,606,374</b>	<b>\$ 2,303,171</b>	<b>\$ 303,203</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-012-000-0000-000	Salaries of Teachers	\$ 100,725	\$ -	\$ 100,725	\$ 100,725	\$ -
15-204-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 52,829	\$ -	\$ 52,829	\$ 52,829	\$ -
15-204-100-610-012-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 997	\$ 1,003
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 155,554</b>	<b>\$ -</b>	<b>\$ 155,554</b>	<b>\$ 154,551</b>	<b>\$ 1,003</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-012-000-0000-000	Salaries of Teachers	\$ 326,644	\$ (49,700)	\$ 276,944	\$ 268,807	\$ 8,137
15-213-100-610-012-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 1,533	\$ 2,467
	<b>Total Resource Room/Resource Center</b>	<b>\$ 330,644</b>	<b>\$ (49,700)</b>	<b>\$ 280,944</b>	<b>\$ 270,340</b>	<b>\$ 10,604</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 486,198</b>	<b>\$ (49,700)</b>	<b>\$ 436,498</b>	<b>\$ 424,891</b>	<b>\$ 11,607</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-012-000-0000-000	Salaries of Teachers	\$ 434,142	\$ -	\$ 434,142	\$ 410,148	\$ 23,994
15-240-100-500-012-000-0000-000	Other Purchased Services (400-500 series)	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
15-240-100-610-012-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 3,110	\$ 890
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 446,142</b>	<b>\$ -</b>	<b>\$ 446,142</b>	<b>\$ 413,258</b>	<b>\$ 32,884</b>
15-401-100-800-012-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,477,064</b>	<b>\$ 12,450</b>	<b>\$ 3,489,514</b>	<b>\$ 3,141,320</b>	<b>\$ 348,194</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-012-000-0000-000	Salaries	\$ 12,900	\$ 830	\$ 13,730	\$ 13,730	\$ -
15-000-211-174-012-000-0000-000	Salaries of Community/School Coordinators	\$ 74,370	\$ -	\$ 74,370	\$ 37,185	\$ 37,185
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 87,270</b>	<b>\$ 830</b>	<b>\$ 88,100</b>	<b>\$ 50,915</b>	<b>\$ 37,185</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-012-000-0000-000	Salaries	\$ 70,555	\$ -	\$ 70,555	\$ 70,555	\$ -
15-000-213-600-012-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 425	\$ 75
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 70,555</b>	<b>\$ -</b>	<b>\$ 70,555</b>	<b>\$ 70,480</b>	<b>\$ 75</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-012-000-0000-000	Salaries of Other Professional Staff	\$ 93,265	\$ 16,517	\$ 109,782	\$ 109,782	\$ -
15-000-218-600-012-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 217	\$ 783
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 94,265</b>	<b>\$ 16,517</b>	<b>\$ 110,782</b>	<b>\$ 109,999</b>	<b>\$ 783</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-012-000-0000-000	Purchased Prof- Educational Services	\$ 11,000	\$ -	\$ 11,000	\$ 10,000	\$ 1,000
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>\$ 10,000</b>	<b>\$ 1,000</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-012-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-012-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 330,628	\$ -	\$ 330,628	\$ 328,483	\$ 2,145
15-000-240-105-012-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 76,568	\$ -	\$ 76,568	\$ 76,557	\$ 11
15-000-240-590-012-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ (232)	\$ 768	\$ 26	\$ 742
15-000-240-600-012-000-0000-000	Supplies and Materials	\$ 9,000	\$ 232	\$ 9,232	\$ 9,183	\$ 49
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 417,196</b>	<b>\$ -</b>	<b>\$ 417,196</b>	<b>\$ 414,249</b>	<b>\$ 2,947</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-012-000-0000-000	Salaries	\$ 62,880	\$ 1,550	\$ 64,430	\$ 64,430	\$ -
15-000-262-107-012-000-0000-000	Salaries of Non-instructional Aides	\$ 22,550	\$ 11,000	\$ 33,550	\$ 29,825	\$ 3,725
15-000-262-610-012-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 85,930</b>	<b>\$ 12,550</b>	<b>\$ 98,480</b>	<b>\$ 94,755</b>	<b>\$ 3,725</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-012-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 53,112	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 53,112</b>	<b>\$ -</b>	<b>\$ 53,112</b>	<b>\$ 53,112</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
	<b>Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 139,042</b>	<b>\$ 12,550</b>	<b>\$ 151,592</b>	<b>\$ 147,867</b>	<b>\$ 3,725</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-012-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,500	\$ (5,500)	\$ -	\$ -	\$ -
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 5,500</b>	<b>\$ (5,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-012-000-0000-000	Social Security Contributions	\$ 47,535	\$ -	\$ 47,535	\$ 46,674	\$ 861
15-000-291-249-012-000-0000-000	Other Retirement Contributions - Regular	\$ 72,774	\$ 35,133	\$ 107,907	\$ 106,104	\$ 1,803
15-000-291-270-012-000-0000-000	Health Benefits	\$ 1,234,732	\$ -	\$ 1,234,732	\$ 1,234,732	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,355,041</b>	<b>\$ 35,133</b>	<b>\$ 1,390,174</b>	<b>\$ 1,387,510</b>	<b>\$ 2,664</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,355,041</b>	<b>\$ 35,133</b>	<b>\$ 1,390,174</b>	<b>\$ 1,387,510</b>	<b>\$ 2,664</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,180,869	\$ 59,530	\$ 2,240,399	\$ 2,191,021	\$ 49,378
TOTAL CURRENT EXPENDITURES	\$ 5,657,933	\$ 71,980	\$ 5,729,913	\$ 5,332,341	\$ 397,572
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,657,933	\$ 71,980	\$ 5,729,913	\$ 5,332,341	\$ 397,572
Other Financing Sources:					
Operating Transfer In	\$ 5,657,933	\$ 71,980	\$ 5,729,913	\$ 5,332,341	\$ 397,572
Total Other Financing Sources	\$ 5,657,933	\$ 71,980	\$ 5,729,913	\$ 5,332,341	\$ 397,572
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-013-000-0000-000	Kindergarten - Salaries of Teachers	\$ 174,372	\$ (50,000)	\$ 124,372	\$ 118,167	\$ 6,205
15-120-100-101-013-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,037,004	\$ 12,569	\$ 1,049,573	\$ 978,223	\$ 71,350
15-120-100-101-013-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 541	\$ 76	\$ 617	\$ 76	\$ 541
15-130-100-101-013-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 540,488	\$ -	\$ 540,488	\$ 532,150	\$ 8,338
15-130-100-101-013-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 541	\$ -	\$ 541	\$ -	\$ 541
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 143,534	\$ (35,300)	\$ 108,234	\$ 108,158	\$ 76
15-190-100-610-013-000-0000-000	General Supplies	\$ 33,139	\$ 1,500	\$ 34,639	\$ 34,609	\$ 30
15-190-100-640-013-000-0000-000	Textbooks	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
15-190-100-800-013-000-0000-000	Other Objects	\$ 5,000	\$ (4,246)	\$ 754	\$ 754	\$ -
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,937,619</b>	<b>\$ (75,401)</b>	<b>\$ 1,862,218</b>	<b>\$ 1,772,136</b>	<b>\$ 90,081</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-101-013-000-0000-000	Salaries of Teachers	\$ -	\$ 103,935	\$ 103,935	\$ 63,555	\$ 40,380
	<b>Total Cognitive - Mild</b>	<b>\$ -</b>	<b>\$ 103,935</b>	<b>\$ 103,935</b>	<b>\$ 63,555</b>	<b>\$ 40,380</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-013-000-0000-000	Salaries of Teachers	\$ 299,917	\$ (39,300)	\$ 260,617	\$ 259,288	\$ 1,329
15-204-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 138,699	\$ 34,880	\$ 173,579	\$ 161,556	\$ 12,023
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 438,616</b>	<b>\$ (4,420)</b>	<b>\$ 434,196</b>	<b>\$ 420,844</b>	<b>\$ 13,352</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-013-000-0000-000	Salaries of Teachers	\$ 405,408	\$ (64,300)	\$ 341,108	\$ 291,205	\$ 49,903
15-213-100-610-013-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
	<b>Total Resource Room/Resource Center</b>	<b>\$ 409,408</b>	<b>\$ (64,300)</b>	<b>\$ 345,108</b>	<b>\$ 295,205</b>	<b>\$ 49,903</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 848,024</b>	<b>\$ 35,215</b>	<b>\$ 883,239</b>	<b>\$ 779,604</b>	<b>\$ 103,635</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-013-000-0000-000	Salaries of Teachers	\$ 469,474	\$ 197,400	\$ 666,874	\$ 541,317	\$ 125,557
15-240-100-610-013-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 2,644	\$ 1,356
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 473,474</b>	<b>\$ 197,400</b>	<b>\$ 670,874</b>	<b>\$ 543,961</b>	<b>\$ 126,913</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-013-053-0000-000	Salaries of Teachers	\$ 22,150	\$ (5,205)	\$ 16,945	\$ -	\$ 16,945
15-421-100-610-013-000-0000-000	Supplies and Materials	\$ 850	\$ -	\$ 850	\$ 71	\$ 779
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 23,000</b>	<b>\$ (5,205)</b>	<b>\$ 17,795</b>	<b>\$ 71</b>	<b>\$ 17,724</b>
	<b>Total Before/After School Programs</b>	<b>\$ 23,000</b>	<b>\$ (5,205)</b>	<b>\$ 17,795</b>	<b>\$ 71</b>	<b>\$ 17,724</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,282,117</b>	<b>\$ 152,008</b>	<b>\$ 3,434,125</b>	<b>\$ 3,095,772</b>	<b>\$ 338,353</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-173-013-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,900	\$ -	\$ 12,900	\$ -	\$ 12,900
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 12,900</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-013-000-0000-000	Salaries	\$ 103,067	\$ -	\$ 103,067	\$ 103,067	\$ -
15-000-213-600-013-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ 400	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 103,467</b>	<b>\$ -</b>	<b>\$ 103,467</b>	<b>\$ 103,467</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-013-000-0000-000	Salaries of Other Professional Staff	\$ 104,967	\$ 23,088	\$ 128,055	\$ 128,055	\$ -
15-000-218-320-013-000-0000-000	Purchased Professional - Educational Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
15-000-218-600-013-000-0000-000	Supplies and Materials	\$ 150	\$ -	\$ 150	\$ 150	\$ -
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 107,117</b>	<b>\$ 23,088</b>	<b>\$ 130,205</b>	<b>\$ 130,205</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-013-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 246,954	\$ -	\$ 246,954	\$ 246,682	\$ 272
15-000-240-105-013-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,752	\$ -	\$ 103,752	\$ 93,828	\$ 9,924
15-000-240-590-013-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ 400	\$ -
15-000-240-600-013-000-0000-000	Supplies and Materials	\$ 8,000	\$ 10,894	\$ 18,894	\$ 9,502	\$ 9,393
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 359,106</b>	<b>\$ 10,894</b>	<b>\$ 370,000</b>	<b>\$ 350,411</b>	<b>\$ 19,589</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-013-000-0000-000	Salaries	\$ 63,680	\$ 11,317	\$ 74,997	\$ 63,680	\$ 11,317
15-000-262-107-013-000-0000-000	Salaries of Non-instructional Aides	\$ 15,480	\$ 29,841	\$ 45,321	\$ 45,321	\$ -
15-000-262-610-013-000-0000-000	General Supplies	\$ 700	\$ (48)	\$ 652	\$ 652	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 79,860</b>	<b>\$ 41,110</b>	<b>\$ 120,970</b>	<b>\$ 109,653</b>	<b>\$ 11,317</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-013-000-0000-000	Salaries	\$ 58,962	\$ (5,850)	\$ 53,112	\$ 53,112	\$ -
15-000-266-420-013-000-0000-000	Cleaning, Repair, and Maintenance Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-000-266-610-013-000-0000-000	General Supplies	\$ 300	\$ (24)	\$ 276	\$ 276	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 60,262</b>	<b>\$ (5,874)</b>	<b>\$ 54,388</b>	<b>\$ 53,388</b>	<b>\$ 1,000</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 140,122</b>	<b>\$ 35,236</b>	<b>\$ 175,358</b>	<b>\$ 163,041</b>	<b>\$ 12,317</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-013-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ -	\$ 6,000	\$ 4,026	\$ 1,975
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 4,026</b>	<b>\$ 1,975</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-013-000-0000-000	Social Security Contributions	\$ 59,312	\$ -	\$ 59,312	\$ 55,512	\$ 3,800
15-000-291-249-013-000-0000-000	Other Retirement Contributions - Regular	\$ 69,555	\$ 21,359	\$ 90,914	\$ 90,914	\$ -
15-000-291-270-013-000-0000-000	Health Benefits	\$ 1,316,039	\$ 2,411	\$ 1,318,450	\$ 1,318,450	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 1,444,906</u>	<u>\$ 23,770</u>	<u>\$ 1,468,676</u>	<u>\$ 1,464,877</u>	<u>\$ 3,800</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 1,444,906</u>	<u>\$ 23,770</u>	<u>\$ 1,468,676</u>	<u>\$ 1,464,877</u>	<u>\$ 3,800</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 2,173,618</u>	<u>\$ 92,989</u>	<u>\$ 2,266,607</u>	<u>\$ 2,216,026</u>	<u>\$ 50,580</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 5,455,735</u>	<u>\$ 244,997</u>	<u>\$ 5,700,732</u>	<u>\$ 5,311,798</u>	<u>\$ 388,934</u>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
15-000-240-730-013-000-0000-000	Undistributed Expenditures - School Admin.	\$ -	\$ 2,979	\$ 2,979	\$ 2,979	\$ -
<b>Total Equipment</b>		<u>\$ -</u>	<u>\$ 2,979</u>	<u>\$ 2,979</u>	<u>\$ 2,979</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ -</u>	<u>\$ 2,979</u>	<u>\$ 2,979</u>	<u>\$ 2,979</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 5,455,735</u>	<u>\$ 247,976</u>	<u>\$ 5,703,711</u>	<u>\$ 5,314,778</u>	<u>\$ 388,934</u>
<b>Other Financing Sources:</b>						
<b>Total Other Financing Sources</b>		<u>\$ 5,455,735</u>	<u>\$ 247,976</u>	<u>\$ 5,703,711</u>	<u>\$ 5,314,778</u>	<u>\$ 388,934</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>						
<b>Fund Balance, June 30</b>		<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, 2022**

<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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-015-000-0000-000	\$ 221,877	\$ -	\$ 221,877	\$ 221,877	\$ -
15-120-100-101-015-000-0000-000	\$ 1,295,943	\$ -	\$ 1,295,943	\$ 1,144,870	\$ 151,073
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-015-000-0000-000	\$ 145,029	\$ 500	\$ 145,529	\$ 138,000	\$ 7,529
15-190-100-610-015-000-0000-000	\$ 37,000	\$ 16,380	\$ 53,380	\$ 48,587	\$ 4,793
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,699,849</b>	<b>\$ 16,880</b>	<b>\$ 1,716,729</b>	<b>\$ 1,553,334</b>	<b>\$ 163,395</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-015-000-0000-000	\$ 234,790	\$ 500	\$ 235,290	\$ 235,290	\$ -
15-204-100-106-015-000-0000-000	\$ 145,702	\$ -	\$ 145,702	\$ 145,702	\$ -
15-204-100-610-015-000-0000-000	\$ 10,000	\$ -	\$ 10,000	\$ 9,853	\$ 147
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 390,492</b>	<b>\$ 500</b>	<b>\$ 390,992</b>	<b>\$ 390,845</b>	<b>\$ 147</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-015-000-0000-000	\$ 539,652	\$ (4,000)	\$ 535,652	\$ 528,401	\$ 7,252
15-213-100-106-015-000-0000-000	\$ 32,426	\$ -	\$ 32,426	\$ 32,426	\$ -
<b>Total Resource Room/Resource Center</b>	<b>\$ 572,078</b>	<b>\$ (4,000)</b>	<b>\$ 568,078</b>	<b>\$ 560,827</b>	<b>\$ 7,252</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 962,570</b>	<b>\$ (3,500)</b>	<b>\$ 959,070</b>	<b>\$ 951,671</b>	<b>\$ 7,399</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-015-000-0000-000	\$ 823,606	\$ -	\$ 823,606	\$ 822,453	\$ 1,153
15-240-100-106-015-000-0000-000	\$ 41,576	\$ -	\$ 41,576	\$ 37,314	\$ 4,262
15-240-100-610-015-000-0000-000	\$ 28,280	\$ -	\$ 28,280	\$ 24,954	\$ 3,326
<b>Total Bilingual Education - Instruction</b>	<b>\$ 893,462</b>	<b>\$ -</b>	<b>\$ 893,462</b>	<b>\$ 884,721</b>	<b>\$ 8,741</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-101-015-053-0000-000	\$ 16,380	\$ (16,380)	\$ -	\$ -	\$ -
<b>Total Before/After School Programs - Instruction</b>	<b>\$ 16,380</b>	<b>\$ (16,380)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Before/After School Programs</b>	<b>\$ 16,380</b>	<b>\$ (16,380)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,572,261</b>	<b>\$ (3,000)</b>	<b>\$ 3,569,261</b>	<b>\$ 3,389,727</b>	<b>\$ 179,534</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
15-000-211-173-015-000-0000-000	\$ 12,900	\$ 343	\$ 13,243	\$ 13,243	\$ -
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 12,900</b>	<b>\$ 343</b>	<b>\$ 13,243</b>	<b>\$ 13,243</b>	<b>\$ -</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-015-000-0000-000	\$ 96,847	\$ 1,000	\$ 97,847	\$ 97,847	\$ -
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 96,847</b>	<b>\$ 1,000</b>	<b>\$ 97,847</b>	<b>\$ 97,847</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-015-000-0000-000	\$ 61,455	\$ 30,900	\$ 92,355	\$ 92,352	\$ 3
15-000-218-600-015-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ 941	\$ 59
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 62,455</b>	<b>\$ 30,900</b>	<b>\$ 93,355</b>	<b>\$ 93,293</b>	<b>\$ 62</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-015-000-0000-000	\$ 231,452	\$ -	\$ 231,452	\$ 231,216	\$ 236
15-000-240-105-015-000-0000-000	\$ 107,252	\$ -	\$ 107,252	\$ 107,252	\$ -
15-000-240-590-015-000-0000-000	\$ 700	\$ (620)	\$ 80	\$ -	\$ 80
15-000-240-600-015-000-0000-000	\$ 2,050	\$ 620	\$ 2,670	\$ 1,733	\$ 937
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 341,454</b>	<b>\$ -</b>	<b>\$ 341,454</b>	<b>\$ 340,201</b>	<b>\$ 1,253</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-015-000-0000-000	\$ 66,780	\$ -	\$ 66,780	\$ 66,780	\$ -
15-000-262-107-015-000-0000-000	\$ 38,700	\$ 45,474	\$ 84,174	\$ 84,174	\$ -
15-000-262-610-015-000-0000-000	\$ 700	\$ -	\$ 700	\$ -	\$ 700
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 106,180</b>	<b>\$ 45,474</b>	<b>\$ 151,654</b>	<b>\$ 150,954</b>	<b>\$ 700</b>
<b>Undist. Expend. - Security</b>					
15-000-266-100-015-000-0000-000	\$ 44,687	\$ -	\$ 44,687	\$ 44,687	\$ -
15-000-266-610-015-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
<b>Total Undist. Expend. - Security</b>	<b>\$ 45,687</b>	<b>\$ -</b>	<b>\$ 45,687</b>	<b>\$ 45,687</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 151,867</b>	<b>\$ 45,474</b>	<b>\$ 197,341</b>	<b>\$ 196,641</b>	<b>\$ 700</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-015-000-0000-000	\$ 67,133	\$ 2,108	\$ 69,241	\$ 69,241	\$ -
15-000-291-249-015-000-0000-000	\$ 73,125	\$ 35,464	\$ 108,589	\$ 107,401	\$ 1,188
15-000-291-270-015-000-0000-000	\$ 1,601,575	\$ 6,708	\$ 1,608,283	\$ 1,608,283	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,741,833</b>	<b>\$ 44,280</b>	<b>\$ 1,786,113</b>	<b>\$ 1,784,925</b>	<b>\$ 1,188</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,741,833</b>	<b>\$ 44,280</b>	<b>\$ 1,786,113</b>	<b>\$ 1,784,925</b>	<b>\$ 1,188</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,407,356</b>	<b>\$ 121,997</b>	<b>\$ 2,529,353</b>	<b>\$ 2,526,149</b>	<b>\$ 3,204</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 5,979,617</b>	<b>\$ 118,997</b>	<b>\$ 6,098,614</b>	<b>\$ 5,915,876</b>	<b>\$ 182,738</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 5,979,617</b>	<b>\$ 118,997</b>	<b>\$ 6,098,614</b>	<b>\$ 5,915,876</b>	<b>\$ 182,738</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>Other Financing Sources:</b>					
Operating Transfer In	\$ 5,979,617	\$ 118,997	\$ 6,098,614	\$ 5,915,876	\$ 182,738
<b>Total Other Financing Sources</b>	<u>\$ 5,979,617</u>	<u>\$ 118,997</u>	<u>\$ 6,098,614</u>	<u>\$ 5,915,876</u>	<u>\$ 182,738</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	<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, 2022**

<u>School: No. 18 (Includes 066 ELC)</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-120-100-101-018-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,575,291	\$ -	\$ 1,575,291	\$ 1,508,387	\$ 66,904
15-120-100-101-018-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 228	\$ 4,228	\$ 4,077	\$ 151
15-130-100-101-018-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,012,222	\$ -	\$ 1,012,222	\$ 988,604	\$ 23,618
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-610-018-000-0000-000	General Supplies	\$ 51,640	\$ -	\$ 51,640	\$ 41,690	\$ 9,950
15-190-100-800-018-000-0000-000	Other Objects	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,647,153</b>	<b>\$ 228</b>	<b>\$ 2,647,381</b>	<b>\$ 2,542,758</b>	<b>\$ 104,623</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-018-000-0000-000	Salaries of Teachers	\$ 57,955	\$ -	\$ 57,955	\$ 57,955	\$ -
15-204-100-106-018-000-0000-000	Other Salaries for Instruction	\$ 31,826	\$ -	\$ 31,826	\$ 20,846	\$ 10,980
15-204-100-610-018-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 370	\$ 130
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 90,281</b>	<b>\$ -</b>	<b>\$ 90,281</b>	<b>\$ 79,171</b>	<b>\$ 11,110</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-018-000-0000-000	Salaries of Teachers	\$ 641,439	\$ (13,600)	\$ 627,839	\$ 559,332	\$ 68,507
15-213-100-610-018-000-0000-000	General Supplies	\$ 10,260	\$ -	\$ 10,260	\$ 9,710	\$ 550
	<b>Total Resource Room/Resource Center</b>	<b>\$ 651,699</b>	<b>\$ (13,600)</b>	<b>\$ 638,099</b>	<b>\$ 569,041</b>	<b>\$ 69,058</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 741,980</b>	<b>\$ (13,600)</b>	<b>\$ 728,380</b>	<b>\$ 648,212</b>	<b>\$ 80,168</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-018-000-0000-000	Salaries of Teachers	\$ 752,006	\$ 58,238	\$ 810,244	\$ 810,244	\$ -
15-240-100-610-018-000-0000-000	General Supplies	\$ 27,170	\$ -	\$ 27,170	\$ 23,571	\$ 3,599
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 779,176</b>	<b>\$ 58,238</b>	<b>\$ 837,414</b>	<b>\$ 833,815</b>	<b>\$ 3,599</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-800-018-000-0000-000	Other Objects	\$ 400	\$ -	\$ 400	\$ 385	\$ 15
	<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 385</b>	<b>\$ 15</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,168,709</b>	<b>\$ 44,866</b>	<b>\$ 4,213,575</b>	<b>\$ 4,025,170</b>	<b>\$ 188,405</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-018-000-0000-000	Salaries	\$ 104,967	\$ (25,190)	\$ 79,777	\$ 65,129	\$ 14,648
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 104,967</b>	<b>\$ (25,190)</b>	<b>\$ 79,777</b>	<b>\$ 65,129</b>	<b>\$ 14,648</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-018-000-0000-000	Salaries of Other Professional Staff	\$ 195,432	\$ (34,300)	\$ 161,132	\$ 161,122	\$ 10
15-000-218-320-018-000-0000-000	Purchased Professional - Educational Services	\$ 1,000	\$ -	\$ 1,000	\$ 125	\$ 875
15-000-218-600-018-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 825	\$ 175
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 197,432</b>	<b>\$ (34,300)</b>	<b>\$ 163,132</b>	<b>\$ 162,072</b>	<b>\$ 1,060</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-018-000-0000-000	Salaries	\$ 104,967	\$ -	\$ 104,967	\$ 62,980	\$ 41,987
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 104,967</b>	<b>\$ -</b>	<b>\$ 104,967</b>	<b>\$ 62,980</b>	<b>\$ 41,987</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-320-018-000-0000-000	Purchased Professional - Educational Service	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-018-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 352,687	\$ -	\$ 352,687	\$ 352,228	\$ 459
15-000-240-105-018-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,752	\$ -	\$ 103,752	\$ 103,752	\$ -
15-000-240-590-018-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,200	\$ -	\$ 1,200	\$ 224	\$ 976
15-000-240-600-018-000-0000-000	Supplies and Materials	\$ 4,000	\$ -	\$ 4,000	\$ 3,485	\$ 515
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 461,639</b>	<b>\$ -</b>	<b>\$ 461,639</b>	<b>\$ 459,689</b>	<b>\$ 1,950</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-018-000-0000-000	Salaries	\$ 63,680	\$ 18,876	\$ 82,556	\$ 63,680	\$ 18,876
15-000-262-107-018-000-0000-000	Salaries of Non-instructional Aides	\$ 38,030	\$ 43,568	\$ 81,598	\$ 81,598	\$ -
15-000-262-610-018-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 901	\$ 99
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 102,710</b>	<b>\$ 62,443</b>	<b>\$ 165,153</b>	<b>\$ 146,179</b>	<b>\$ 18,974</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-018-000-0000-000	Salaries	\$ 56,762	\$ 500	\$ 57,262	\$ 57,262	\$ -
15-000-266-610-018-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 1,633	\$ 368
	<b>Total Undist. Expend. - Security</b>	<b>\$ 58,762</b>	<b>\$ 500</b>	<b>\$ 59,262</b>	<b>\$ 58,895</b>	<b>\$ 368</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
	<b>Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 161,472</b>	<b>\$ 62,943</b>	<b>\$ 224,415</b>	<b>\$ 205,073</b>	<b>\$ 19,342</b>
15-000-270-512-018-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ -	\$ 3,000	\$ 2,970	\$ 30
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 2,970</b>	<b>\$ 30</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-018-000-0000-000	Social Security Contributions	\$ 54,973	\$ (6,651)	\$ 48,322	\$ 47,719	\$ 603
15-000-291-249-018-000-0000-000	Other Retirement Contributions - Regular	\$ 136,040	\$ -	\$ 136,040	\$ 135,158	\$ 882
15-000-291-270-018-000-0000-000	Health Benefits	\$ 2,069,077	\$ 7,423	\$ 2,076,500	\$ 2,076,500	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 2,260,090</b>	<b>\$ 772</b>	<b>\$ 2,260,862</b>	<b>\$ 2,259,377</b>	<b>\$ 1,485</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 2,260,090</b>	<b>\$ 772</b>	<b>\$ 2,260,862</b>	<b>\$ 2,259,377</b>	<b>\$ 1,485</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 3,295,567</b>	<b>\$ 4,226</b>	<b>\$ 3,299,793</b>	<b>\$ 3,217,291</b>	<b>\$ 82,502</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 7,464,276</b>	<b>\$ 49,092</b>	<b>\$ 7,513,368</b>	<b>\$ 7,242,461</b>	<b>\$ 270,907</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-130-100-730-018-000-0000-000					
Grades 6-8	\$ 22,000	\$ -	\$ 22,000	\$ 12,100	\$ 9,900
<b>Total Equipment</b>	<u>\$ 22,000</u>	<u>\$ -</u>	<u>\$ 22,000</u>	<u>\$ 12,100</u>	<u>\$ 9,900</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 22,000</u>	<u>\$ -</u>	<u>\$ 22,000</u>	<u>\$ 12,100</u>	<u>\$ 9,900</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 7,486,276</u>	<u>\$ 49,092</u>	<u>\$ 7,535,368</u>	<u>\$ 7,254,561</u>	<u>\$ 280,807</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	\$ 7,486,276	\$ 49,092	\$ 7,535,368	\$ 7,254,561	\$ 280,807
<b>Total Other Financing Sources</b>	<u>\$ 7,486,276</u>	<u>\$ 49,092</u>	<u>\$ 7,535,368</u>	<u>\$ 7,254,561</u>	<u>\$ 280,807</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-019-000-0000-000	\$ 161,310	\$ -	\$ 161,310	\$ 161,310	\$ -
15-120-100-101-019-000-0000-000	\$ 1,597,303	\$ -	\$ 1,597,303	\$ 1,564,651	\$ 32,652
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-019-000-0000-000	\$ 72,746	\$ -	\$ 72,746	\$ 72,746	\$ -
15-190-100-610-019-000-0000-000	\$ 19,500	\$ 5,890	\$ 25,390	\$ 12,734	\$ 12,656
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,850,859</b>	<b>\$ 5,890</b>	<b>\$ 1,856,749</b>	<b>\$ 1,811,440</b>	<b>\$ 45,309</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
15-201-100-610-019-000-0000-000	\$ 2,850	\$ -	\$ 2,850	\$ 2,668	\$ 182
<b>Total Cognitive - Mild</b>	<b>\$ 2,850</b>	<b>\$ -</b>	<b>\$ 2,850</b>	<b>\$ 2,668</b>	<b>\$ 182</b>
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-019-000-0000-000	\$ 100,725	\$ -	\$ 100,725	\$ 100,725	\$ -
15-204-100-106-019-000-0000-000	\$ 51,257	\$ 500	\$ 51,757	\$ 51,757	\$ -
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 151,982</b>	<b>\$ 500</b>	<b>\$ 152,482</b>	<b>\$ 152,482</b>	<b>\$ -</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-019-000-0000-000	\$ 219,021	\$ (5,900)	\$ 213,121	\$ 198,300	\$ 14,821
15-213-100-610-019-000-0000-000	\$ 2,090	\$ -	\$ 2,090	\$ 1,543	\$ 547
<b>Total Resource Room/Resource Center</b>	<b>\$ 221,111</b>	<b>\$ (5,900)</b>	<b>\$ 215,211</b>	<b>\$ 199,843</b>	<b>\$ 15,368</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 375,943</b>	<b>\$ (5,400)</b>	<b>\$ 370,543</b>	<b>\$ 354,993</b>	<b>\$ 15,550</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-019-000-0000-000	\$ 207,200	\$ -	\$ 207,200	\$ 207,200	\$ -
15-240-100-610-019-000-0000-000	\$ 4,750	\$ -	\$ 4,750	\$ 3,140	\$ 1,610
<b>Total Bilingual Education - Instruction</b>	<b>\$ 211,950</b>	<b>\$ -</b>	<b>\$ 211,950</b>	<b>\$ 210,340</b>	<b>\$ 1,610</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,438,752</b>	<b>\$ 490</b>	<b>\$ 2,439,242</b>	<b>\$ 2,376,773</b>	<b>\$ 62,469</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-019-000-0000-000	\$ 95,847	\$ -	\$ 95,847	\$ 78,014	\$ 17,833
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 95,847</b>	<b>\$ -</b>	<b>\$ 95,847</b>	<b>\$ 78,014</b>	<b>\$ 17,833</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-019-000-0000-000	\$ 49,284	\$ -	\$ 49,284	\$ 49,283	\$ 1
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 49,284</b>	<b>\$ -</b>	<b>\$ 49,284</b>	<b>\$ 49,283</b>	<b>\$ 1</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
15-000-222-600-019-000-0000-000	\$ 900	\$ -	\$ 900	\$ 481	\$ 419
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ 900</b>	<b>\$ 481</b>	<b>\$ 419</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-019-000-0000-000	\$ 240,022	\$ -	\$ 240,022	\$ 228,709	\$ 11,313
15-000-240-105-019-000-0000-000	\$ 51,876	\$ -	\$ 51,876	\$ 51,876	\$ -
15-000-240-600-019-000-0000-000	\$ 6,140	\$ 2,900	\$ 9,040	\$ 8,645	\$ 395
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 298,038</b>	<b>\$ 2,900</b>	<b>\$ 300,938</b>	<b>\$ 289,229</b>	<b>\$ 11,709</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-019-000-0000-000	\$ 64,530	\$ (16,390)	\$ 48,140	\$ 46,035	\$ 2,105
15-000-262-107-019-000-0000-000	\$ 30,290	\$ 37,178	\$ 67,468	\$ 49,259	\$ 18,209
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 94,820</b>	<b>\$ 20,788</b>	<b>\$ 115,608</b>	<b>\$ 95,294</b>	<b>\$ 20,314</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 94,820</b>	<b>\$ 20,788</b>	<b>\$ 115,608</b>	<b>\$ 95,294</b>	<b>\$ 20,314</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
15-000-270-512-019-000-0000-000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-019-000-0000-000	\$ 32,559	\$ -	\$ 32,559	\$ 31,332	\$ 1,227
15-000-291-249-019-000-0000-000	\$ 50,096	\$ 13,218	\$ 63,314	\$ 63,314	\$ -
15-000-291-270-019-000-0000-000	\$ 916,297	\$ -	\$ 916,297	\$ 916,297	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 998,952</b>	<b>\$ 13,218</b>	<b>\$ 1,012,170</b>	<b>\$ 1,010,943</b>	<b>\$ 1,227</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 998,952</b>	<b>\$ 13,218</b>	<b>\$ 1,012,170</b>	<b>\$ 1,010,943</b>	<b>\$ 1,227</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 1,540,841</b>	<b>\$ 36,906</b>	<b>\$ 1,577,747</b>	<b>\$ 1,523,246</b>	<b>\$ 54,501</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 3,979,593</b>	<b>\$ 37,396</b>	<b>\$ 4,016,989</b>	<b>\$ 3,900,019</b>	<b>\$ 116,970</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-120-100-730-019-000-0000-000      Grades 1-5	\$ 20,500	\$ (2,900)	\$ 17,600	\$ 17,259	\$ 341
15-240-100-730-019-000-0000-000      Bilingual Education - Instruction	\$ 5,890	\$ (5,890)	\$ -	\$ -	\$ -
<b>Total Equipment</b>	<u>\$ 26,390</u>	<u>\$ (8,790)</u>	<u>\$ 17,600</u>	<u>\$ 17,259</u>	<u>\$ 341</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 26,390</u>	<u>\$ (8,790)</u>	<u>\$ 17,600</u>	<u>\$ 17,259</u>	<u>\$ 341</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 4,005,983</u>	<u>\$ 28,606</u>	<u>\$ 4,034,589</u>	<u>\$ 3,917,278</u>	<u>\$ 117,311</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	<u>\$ 4,005,983</u>	<u>\$ 28,606</u>	<u>\$ 4,034,589</u>	<u>\$ 3,917,278</u>	<u>\$ 117,311</u>
<b>Total Other Financing Sources</b>	<u>\$ 4,005,983</u>	<u>\$ 28,606</u>	<u>\$ 4,034,589</u>	<u>\$ 3,917,278</u>	<u>\$ 117,311</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 20</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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-020-000-0000-000	Kindergarten - Salaries of Teachers	\$ 101,125	\$ -	\$ 101,125	\$ 101,125	\$ -
15-120-100-101-020-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,065,163	\$ 5,350	\$ 1,070,513	\$ 1,064,346	\$ 6,167
15-120-100-101-020-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-020-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 723,370	\$ (40,000)	\$ 683,370	\$ 682,488	\$ 882
15-130-100-101-020-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 100,775	\$ (5,400)	\$ 95,375	\$ 85,287	\$ 10,088
15-190-100-610-020-000-0000-000	General Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 13,453	\$ 11,547
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,021,433</b>	<b>\$ (40,050)</b>	<b>\$ 1,981,383</b>	<b>\$ 1,946,699</b>	<b>\$ 34,684</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Behavioral Disabilities:</b>						
15-209-100-101-020-000-0000-000	Salaries of Teachers	\$ 566,034	\$ (47,300)	\$ 518,734	\$ 431,775	\$ 86,959
15-209-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 376,029	\$ (54,300)	\$ 321,729	\$ 225,927	\$ 95,802
	<b>Total Behavioral Disabilities</b>	<b>\$ 942,063</b>	<b>\$ (101,600)</b>	<b>\$ 840,463</b>	<b>\$ 657,702</b>	<b>\$ 182,761</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-020-000-0000-000	Salaries of Teachers	\$ 397,355	\$ 2,000	\$ 399,355	\$ 387,335	\$ 12,020
15-213-100-610-020-000-0000-000	General Supplies	\$ 20,000	\$ -	\$ 20,000	\$ 12,722	\$ 7,278
	<b>Total Resource Room/Resource Center</b>	<b>\$ 417,355</b>	<b>\$ 2,000</b>	<b>\$ 419,355</b>	<b>\$ 400,057</b>	<b>\$ 19,298</b>
<b>Autism:</b>						
15-214-100-101-020-000-0000-000	Salaries of Teachers	\$ 269,546	\$ (54,930)	\$ 214,616	\$ 214,285	\$ 331
15-214-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 139,645	\$ 77,028	\$ 216,673	\$ 216,673	\$ -
	<b>Total Autism</b>	<b>\$ 409,191</b>	<b>\$ 22,098</b>	<b>\$ 431,289</b>	<b>\$ 430,958</b>	<b>\$ 331</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 1,768,609</b>	<b>\$ (77,502)</b>	<b>\$ 1,691,107</b>	<b>\$ 1,488,718</b>	<b>\$ 202,390</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-020-000-0000-000	Salaries of Teachers	\$ 104,633	\$ -	\$ 104,633	\$ 104,633	\$ -
15-240-100-610-020-000-0000-000	General Supplies	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 112,633</b>	<b>\$ -</b>	<b>\$ 112,633</b>	<b>\$ 104,633</b>	<b>\$ 8,000</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,902,675</b>	<b>\$ (117,552)</b>	<b>\$ 3,785,123</b>	<b>\$ 3,540,050</b>	<b>\$ 245,074</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-020-000-0000-000	Salaries	\$ 100,725	\$ -	\$ 100,725	\$ 100,725	\$ -
15-000-213-600-020-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ 390	\$ 10
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 101,125</b>	<b>\$ -</b>	<b>\$ 101,125</b>	<b>\$ 101,115</b>	<b>\$ 10</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-020-000-0000-000	Salaries of Other Professional Staff	\$ 260,072	\$ -	\$ 260,072	\$ 258,011	\$ 2,061
15-000-218-600-020-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ 347	\$ 53
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 260,472</b>	<b>\$ -</b>	<b>\$ 260,472</b>	<b>\$ 258,358</b>	<b>\$ 2,114</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-020-000-0000-000	Salaries	\$ 57,483	\$ -	\$ 57,483	\$ 57,483	\$ -
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 57,483</b>	<b>\$ -</b>	<b>\$ 57,483</b>	<b>\$ 57,483</b>	<b>\$ -</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-580-020-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-020-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 277,504	\$ (45,000)	\$ 232,504	\$ 232,449	\$ 55
15-000-240-105-020-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 121,888	\$ -	\$ 121,888	\$ 121,888	\$ -
15-000-240-600-020-000-0000-000	Supplies and Materials	\$ 13,000	\$ -	\$ 13,000	\$ 9,933	\$ 3,067
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 412,392</b>	<b>\$ (45,000)</b>	<b>\$ 367,392</b>	<b>\$ 364,270</b>	<b>\$ 3,122</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-020-000-0000-000	Salaries	\$ 102,552	\$ -	\$ 102,552	\$ 102,552	\$ -
15-000-262-107-020-000-0000-000	Salaries of Non-instructional Aides	\$ 30,290	\$ 37,050	\$ 67,340	\$ 49,898	\$ 17,442
15-000-262-610-020-000-0000-000	General Supplies	\$ 470	\$ -	\$ 470	\$ 470	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 133,312</b>	<b>\$ 37,050</b>	<b>\$ 170,362</b>	<b>\$ 152,920</b>	<b>\$ 17,442</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-020-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 53,112	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 53,112</b>	<b>\$ -</b>	<b>\$ 53,112</b>	<b>\$ 53,112</b>	<b>\$ -</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 186,424</b>	<b>\$ 37,050</b>	<b>\$ 223,474</b>	<b>\$ 206,032</b>	<b>\$ 17,442</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-020-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ -	\$ 2,000	\$ 198	\$ 1,802
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 198</b>	<b>\$ 1,802</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-020-000-0000-000	Social Security Contributions	\$ 85,641	\$ (7,000)	\$ 78,641	\$ 78,057	\$ 584
15-000-291-249-020-000-0000-000	Other Retirement Contributions - Regular	\$ 60,617	\$ 14,414	\$ 75,031	\$ 75,031	\$ -
15-000-291-270-020-000-0000-000	Health Benefits	\$ 1,580,185	\$ 10,274	\$ 1,590,459	\$ 1,590,459	\$ (0)
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,726,443</b>	<b>\$ 17,688</b>	<b>\$ 1,744,131</b>	<b>\$ 1,743,548</b>	<b>\$ 584</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,726,443</b>	<b>\$ 17,688</b>	<b>\$ 1,744,131</b>	<b>\$ 1,743,548</b>	<b>\$ 584</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,748,339</b>	<b>\$ 9,738</b>	<b>\$ 2,758,077</b>	<b>\$ 2,731,004</b>	<b>\$ 27,074</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 6,651,014</b>	<b>\$ (107,813)</b>	<b>\$ 6,543,201</b>	<b>\$ 6,271,053</b>	<b>\$ 272,148</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
TOTAL SCHOOL BASED EXPENDITURES	\$ 6,651,014	\$ (107,813)	\$ 6,543,201	\$ 6,271,053	\$ 272,148
Other Financing Sources:					
Operating Transfer In	\$ 6,651,014	\$ (107,813)	\$ 6,543,201	\$ 6,271,053	\$ 272,148
Total Other Financing Sources	<u>\$ 6,651,014</u>	<u>\$ (107,813)</u>	<u>\$ 6,543,201</u>	<u>\$ 6,271,053</u>	<u>\$ 272,148</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 21</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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-021-000-0000-000	Kindergarten - Salaries of Teachers	\$ 303,802	\$ -	\$ 303,802	\$ 303,802	\$ -
15-120-100-101-021-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 959,021	\$ -	\$ 959,021	\$ 929,935	\$ 29,086
15-120-100-101-021-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 2,228	\$ 6,228	\$ 2,093	\$ 4,135
15-130-100-101-021-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,045,827	\$ -	\$ 1,045,827	\$ 942,942	\$ 102,885
15-130-100-101-021-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ 3,503	\$ 5,503	\$ 5,503	\$ -
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 146,406	\$ -	\$ 146,406	\$ 146,406	\$ -
15-190-100-610-021-000-0000-000	General Supplies	\$ 47,125	\$ -	\$ 47,125	\$ 35,320	\$ 11,805
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 2,508,181</b>	<b>\$ 5,731</b>	<b>\$ 2,513,912</b>	<b>\$ 2,366,000</b>	<b>\$ 147,912</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-021-000-0000-000	Salaries of Teachers	\$ 215,177	\$ -	\$ 215,177	\$ 177,630	\$ 37,547
15-204-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 78,647	\$ 48,160	\$ 126,807	\$ 96,069	\$ 30,738
<b>Total Learning and/or Language Disabilities</b>		<b>\$ 293,824</b>	<b>\$ 48,160</b>	<b>\$ 341,984</b>	<b>\$ 273,699</b>	<b>\$ 68,285</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-021-000-0000-000	Salaries of Teachers	\$ 392,728	\$ 30	\$ 392,758	\$ 279,010	\$ 113,748
15-213-100-610-021-000-0000-000	General Supplies	\$ 9,425	\$ -	\$ 9,425	\$ 6,655	\$ 2,770
<b>Total Resource Room/Resource Center</b>		<b>\$ 402,153</b>	<b>\$ 30</b>	<b>\$ 402,183</b>	<b>\$ 285,665</b>	<b>\$ 116,518</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 695,977</b>	<b>\$ 48,190</b>	<b>\$ 744,167</b>	<b>\$ 559,364</b>	<b>\$ 184,803</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-021-000-0000-000	Salaries of Teachers	\$ 873,384	\$ 14,900	\$ 888,284	\$ 849,669	\$ 38,615
15-240-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 45,046	\$ -	\$ 45,046	\$ 45,046	\$ -
15-240-100-610-021-000-0000-000	General Supplies	\$ 37,700	\$ -	\$ 37,700	\$ 21,223	\$ 16,477
<b>Total Bilingual Education - Instruction</b>		<b>\$ 956,130</b>	<b>\$ 14,900</b>	<b>\$ 971,030</b>	<b>\$ 915,938</b>	<b>\$ 55,092</b>
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 4,160,288</b>	<b>\$ 68,821</b>	<b>\$ 4,229,109</b>	<b>\$ 3,841,302</b>	<b>\$ 387,807</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-173-021-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ -	\$ 11,213	\$ 11,213	\$ 11,211	\$ 2
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>		<b>\$ -</b>	<b>\$ 11,213</b>	<b>\$ 11,213</b>	<b>\$ 11,211</b>	<b>\$ 2</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-021-000-0000-000	Salaries	\$ 99,267	\$ -	\$ 99,267	\$ 99,267	\$ -
15-000-213-600-021-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ 250	\$ -
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 99,517</b>	<b>\$ -</b>	<b>\$ 99,517</b>	<b>\$ 99,517</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-021-000-0000-000	Salaries of Other Professional Staff	\$ 99,638	\$ 51,551	\$ 151,189	\$ 108,209	\$ 42,980
15-000-218-600-021-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ 250	\$ -
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 99,888</b>	<b>\$ 51,551</b>	<b>\$ 151,439</b>	<b>\$ 108,459</b>	<b>\$ 42,980</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-021-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-021-000-0000-000	Salaries	\$ 103,467	\$ -	\$ 103,467	\$ 103,467	\$ -
15-000-222-600-021-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ 250	\$ -
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>		<b>\$ 103,717</b>	<b>\$ -</b>	<b>\$ 103,717</b>	<b>\$ 103,717</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-021-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 445,672	\$ 328	\$ 446,000	\$ 446,000	\$ -
15-000-240-105-021-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 105,752	\$ 500	\$ 106,252	\$ 106,252	\$ -
15-000-240-600-021-000-0000-000	Supplies and Materials	\$ 8,300	\$ -	\$ 8,300	\$ 8,264	\$ 36
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 559,724</b>	<b>\$ 828</b>	<b>\$ 560,552</b>	<b>\$ 560,516</b>	<b>\$ 36</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-021-000-0000-000	Salaries	\$ 63,680	\$ (3,800)	\$ 59,880	\$ 59,794	\$ 86
15-000-262-107-021-000-0000-000	Salaries of Non-instructional Aides	\$ 38,030	\$ -	\$ 38,030	\$ 36,592	\$ 1,438
15-000-262-610-021-000-0000-000	General Supplies	\$ 250	\$ -	\$ 250	\$ -	\$ 250
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 101,960</b>	<b>\$ (3,800)</b>	<b>\$ 98,160</b>	<b>\$ 96,386</b>	<b>\$ 1,774</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-021-000-0000-000	Salaries	\$ 107,674	\$ -	\$ 107,674	\$ 107,674	\$ -
15-000-266-610-021-000-0000-000	General Supplies	\$ 250	\$ -	\$ 250	\$ 250	\$ -
<b>Total Undist. Expend. - Security</b>		<b>\$ 107,924</b>	<b>\$ -</b>	<b>\$ 107,924</b>	<b>\$ 107,924</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 209,884</b>	<b>\$ (3,800)</b>	<b>\$ 206,084</b>	<b>\$ 204,310</b>	<b>\$ 1,774</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-021-000-0000-000	Social Security Contributions	\$ 69,599	\$ -	\$ 69,599	\$ 68,777	\$ 822
15-000-291-249-021-000-0000-000	Other Retirement Contributions - Regular	\$ 103,022	\$ 30,196	\$ 133,218	\$ 133,218	\$ -
15-000-291-270-021-000-0000-000	Health Benefits	\$ 1,574,964	\$ 3,426	\$ 1,578,390	\$ 1,578,390	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 1,747,585</b>	<b>\$ 33,622</b>	<b>\$ 1,781,207</b>	<b>\$ 1,780,386</b>	<b>\$ 822</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 1,747,585</b>	<b>\$ 33,622</b>	<b>\$ 1,781,207</b>	<b>\$ 1,780,386</b>	<b>\$ 822</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 2,830,315</b>	<b>\$ 93,414</b>	<b>\$ 2,923,729</b>	<b>\$ 2,878,116</b>	<b>\$ 45,613</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 6,990,603</b>	<b>\$ 162,235</b>	<b>\$ 7,152,838</b>	<b>\$ 6,719,417</b>	<b>\$ 433,421</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-120-100-730-021-000-0000-000	\$ 3,350	\$ (2,000)	\$ 1,350	\$ -	\$ 1,350
15-130-100-730-021-000-0000-000	\$ 3,350	\$ -	\$ 3,350	\$ 3,332	\$ 18
<b>Total Equipment</b>	<u>\$ 6,700</u>	<u>\$ (2,000)</u>	<u>\$ 4,700</u>	<u>\$ 3,332</u>	<u>\$ 1,368</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 6,700</u>	<u>\$ (2,000)</u>	<u>\$ 4,700</u>	<u>\$ 3,332</u>	<u>\$ 1,368</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 6,997,303</u>	<u>\$ 160,235</u>	<u>\$ 7,157,538</u>	<u>\$ 6,722,750</u>	<u>\$ 434,789</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	<u>\$ 6,997,303</u>	<u>\$ 160,235</u>	<u>\$ 7,157,538</u>	<u>\$ 6,722,750</u>	<u>\$ 434,789</u>
<b>Total Other Financing Sources</b>	<u>\$ 6,997,303</u>	<u>\$ 160,235</u>	<u>\$ 7,157,538</u>	<u>\$ 6,722,750</u>	<u>\$ 434,789</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-024-000-0000-000	Kindergarten - Salaries of Teachers	\$ 155,710	\$ 616	\$ 156,326	\$ 156,326	\$ -
15-120-100-101-024-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,637,537	\$ (134,898)	\$ 1,502,639	\$ 1,378,358	\$ 124,281
15-120-100-101-024-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 239	\$ 2,239	\$ 1,980	\$ 259
15-130-100-101-024-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,147,853	\$ -	\$ 1,147,853	\$ 1,025,850	\$ 122,003
15-130-100-101-024-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,978	\$ 22
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 76,952	\$ 8,100	\$ 85,052	\$ 85,019	\$ 33
15-190-100-320-024-000-0000-000	Purchased Professional-Educational Services	\$ 20,000	\$ 7,200	\$ 27,200	\$ 12,075	\$ 15,125
15-190-100-610-024-000-0000-000	General Supplies	\$ 27,420	\$ 13,912	\$ 41,332	\$ 29,905	\$ 11,427
15-190-100-800-024-000-0000-000	Other Objects	\$ -	\$ 470	\$ 470	\$ 469	\$ 1
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 3,069,472</b>	<b>\$ (104,361)</b>	<b>\$ 2,965,111</b>	<b>\$ 2,691,959</b>	<b>\$ 273,152</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Multiple Disabilities:</b>						
15-212-100-101-024-000-0000-000	Salaries of Teachers	\$ 176,822	\$ 38,550	\$ 215,372	\$ 184,342	\$ 31,030
15-212-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 98,575	\$ (17,000)	\$ 81,575	\$ 81,544	\$ 31
	<b>Total Multiple Disabilities</b>	<b>\$ 275,397</b>	<b>\$ 21,550</b>	<b>\$ 296,947</b>	<b>\$ 265,886</b>	<b>\$ 31,061</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-024-000-0000-000	Salaries of Teachers	\$ 491,377	\$ 500	\$ 491,877	\$ 484,545	\$ 7,332
15-213-100-610-024-000-0000-000	General Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 5,800	\$ 200
	<b>Total Resource Room/Resource Center</b>	<b>\$ 497,377</b>	<b>\$ 500</b>	<b>\$ 497,877</b>	<b>\$ 490,345</b>	<b>\$ 7,532</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 772,774</b>	<b>\$ 22,050</b>	<b>\$ 794,824</b>	<b>\$ 756,231</b>	<b>\$ 38,593</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-024-000-0000-000	Salaries of Teachers	\$ 802,662	\$ -	\$ 802,662	\$ 693,079	\$ 109,583
15-240-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 53,629	\$ -	\$ 53,629	\$ 53,629	\$ -
15-240-100-610-024-000-0000-000	General Supplies	\$ 23,000	\$ (3,000)	\$ 20,000	\$ 18,799	\$ 1,201
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 879,291</b>	<b>\$ (3,000)</b>	<b>\$ 876,291</b>	<b>\$ 765,507</b>	<b>\$ 110,784</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-024-053-0000-000	Salaries of Teachers	\$ 2,700	\$ -	\$ 2,700	\$ -	\$ 2,700
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>
	<b>Total Before/After School Programs</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>
<b>Summer School - Instruction</b>						
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,724,237</b>	<b>\$ (85,311)</b>	<b>\$ 4,638,926</b>	<b>\$ 4,213,697</b>	<b>\$ 425,229</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-024-000-0000-000	Salaries	\$ 61,455	\$ 8,600	\$ 70,055	\$ 52,541	\$ 17,514
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 61,455</b>	<b>\$ 8,600</b>	<b>\$ 70,055</b>	<b>\$ 52,541</b>	<b>\$ 17,514</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-024-000-0000-000	Salaries of Other Professional Staff	\$ 141,520	\$ -	\$ 141,520	\$ 140,919	\$ 601
15-000-218-104-024-053-0000-000	Other Salaries	\$ 3,850	\$ -	\$ 3,850	\$ 3,850	\$ -
15-000-218-600-024-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ 300	\$ -
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 145,670</b>	<b>\$ -</b>	<b>\$ 145,670</b>	<b>\$ 145,069</b>	<b>\$ 601</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-024-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 5,010	\$ 15,010	\$ 5,000	\$ 10,010
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 10,000</b>	<b>\$ 5,010</b>	<b>\$ 15,010</b>	<b>\$ 5,000</b>	<b>\$ 10,010</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-024-000-0000-000	Salaries	\$ 98,567	\$ -	\$ 98,567	\$ 98,567	\$ -
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 98,567</b>	<b>\$ -</b>	<b>\$ 98,567</b>	<b>\$ 98,567</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-024-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 395,626	\$ -	\$ 395,626	\$ 383,583	\$ 12,043
15-000-240-105-024-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,952	\$ 500	\$ 105,452	\$ 90,754	\$ 14,698
15-000-240-590-024-000-0000-000	Other Purchased Services (400-500 series)	\$ 8,300	\$ (6,747)	\$ 1,553	\$ 33	\$ 1,520
15-000-240-600-024-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 908	\$ 92
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 509,878</b>	<b>\$ (6,247)</b>	<b>\$ 503,631</b>	<b>\$ 475,278</b>	<b>\$ 28,352</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-024-000-0000-000	Salaries	\$ 53,090	\$ -	\$ 53,090	\$ 53,090	\$ -
15-000-262-107-024-000-0000-000	Salaries of Non-instructional Aides	\$ 22,550	\$ 43,910	\$ 66,460	\$ 66,460	\$ -
15-000-262-600-024-000-0000-000	General Supplies	\$ 500	\$ (500)	\$ -	\$ -	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 76,140</b>	<b>\$ 43,410</b>	<b>\$ 119,550</b>	<b>\$ 119,550</b>	<b>\$ -</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-024-000-0000-000	Salaries	\$ 55,362	\$ -	\$ 55,362	\$ 55,362	\$ -
15-000-266-610-024-000-0000-000	General Supplies	\$ 500	\$ (500)	\$ -	\$ -	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 55,862</b>	<b>\$ (500)</b>	<b>\$ 55,362</b>	<b>\$ 55,362</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
15-000-270-512-024-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,000</b>	<b>\$ (3,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-024-000-0000-000	Social Security Contributions	\$ 63,474	\$ -	\$ 63,474	\$ 60,965	\$ 2,509
15-000-291-249-024-000-0000-000	Other Retirement Contributions - Regular	\$ 114,504	\$ 25,367	\$ 139,871	\$ 139,871	\$ -
15-000-291-270-024-000-0000-000	Health Benefits	\$ 1,922,552	\$ 13,803	\$ 1,936,355	\$ 1,936,355	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 2,100,530</b>	<b>\$ 39,170</b>	<b>\$ 2,139,700</b>	<b>\$ 2,137,191</b>	<b>\$ 2,509</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 2,100,530</b>	<b>\$ 39,170</b>	<b>\$ 2,139,700</b>	<b>\$ 2,137,191</b>	<b>\$ 2,509</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 3,061,102	\$ 86,442	\$ 3,147,544	\$ 3,088,558	\$ 58,986
TOTAL CURRENT EXPENDITURES		\$ 7,785,339	\$ 1,131	\$ 7,786,470	\$ 7,302,256	\$ 484,215
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-120-100-730-024-000-0000-000	Grades 1-5	\$ 7,500	\$ (7,500)	\$ -	\$ -	\$ -
15-130-100-730-024-000-0000-000	Grades 6-8	\$ 7,500	\$ 4,655	\$ 12,155	\$ 6,175	\$ 5,980
<b>Total Equipment</b>		<u>\$ 15,000</u>	<u>\$ (2,845)</u>	<u>\$ 12,155</u>	<u>\$ 6,175</u>	<u>\$ 5,980</u>
TOTAL CAPITAL OUTLAY		<u>\$ 15,000</u>	<u>\$ (2,845)</u>	<u>\$ 12,155</u>	<u>\$ 6,175</u>	<u>\$ 5,980</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 7,800,339</u>	<u>\$ (1,714)</u>	<u>\$ 7,798,625</u>	<u>\$ 7,308,431</u>	<u>\$ 490,195</u>
Other Financing Sources:						
Operating Transfer In		\$ 7,800,339	\$ (1,714)	\$ 7,798,625	\$ 7,308,431	\$ 490,195
Total Other Financing Sources		<u>\$ 7,800,339</u>	<u>\$ (1,714)</u>	<u>\$ 7,798,625</u>	<u>\$ 7,308,431</u>	<u>\$ 490,195</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 25</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-025-000-0000-000	Kindergarten - Salaries of Teachers	\$ 194,065	\$ -	\$ 194,065	0 \$ 181,860	\$ 12,205
15-120-100-101-025-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,422,070	\$ (100,000)	\$ 1,322,070	0 \$ 1,263,172	\$ 58,898
15-120-100-101-025-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 4,083	\$ 8,083	0 \$ 8,083	\$ -
15-130-100-101-025-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 736,454	\$ 89,738	\$ 826,192	0 \$ 826,192	\$ -
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 117,981	\$ (5,800)	\$ 112,181	\$ 65,152	\$ 47,029
15-190-100-500-025-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ -	\$ 400
15-190-100-610-025-000-0000-000	General Supplies	\$ 41,240	\$ -	\$ 41,240	\$ 39,408	\$ 1,832
15-190-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,516,710</b>	<b>\$ (11,979)</b>	<b>\$ 2,504,731</b>	<b>\$ 2,383,867</b>	<b>\$ 120,864</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-025-000-0000-000	Salaries of Teachers	\$ 139,535	\$ -	\$ 139,535	0 \$ 139,535	\$ -
15-204-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 105,448	\$ 32,200	\$ 137,648	0 \$ 137,574	\$ 74
15-204-100-610-025-000-0000-000	General Supplies	\$ 5,000	\$ -	\$ 5,000	0 \$ 5,000	\$ -
15-204-100-640-025-000-0000-000	Textbooks	\$ 250	\$ -	\$ 250	\$ -	\$ 250
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 250,233</b>	<b>\$ 32,200</b>	<b>\$ 282,433</b>	<b>\$ 282,109</b>	<b>\$ 324</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-025-000-0000-000	Salaries of Teachers	\$ 435,800	\$ -	\$ 435,800	\$ 363,694	\$ 72,106
15-213-100-610-025-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
15-213-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Resource Room/Resource Center</b>	<b>\$ 437,300</b>	<b>\$ -</b>	<b>\$ 437,300</b>	<b>\$ 364,694</b>	<b>\$ 72,606</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 687,533</b>	<b>\$ 32,200</b>	<b>\$ 719,733</b>	<b>\$ 646,803</b>	<b>\$ 72,930</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-025-000-0000-000	Salaries of Teachers	\$ 315,799	\$ -	\$ 315,799	\$ 282,144	\$ 33,655
15-240-100-610-025-000-0000-000	General Supplies	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ 1
15-240-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	0 \$ -	\$ 500
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 325,299</b>	<b>\$ -</b>	<b>\$ 325,299</b>	<b>\$ 291,144</b>	<b>\$ 34,155</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-025-053-0000-000	Salaries of Teachers	\$ 3,885	\$ -	\$ 3,885	\$ -	\$ 3,885
15-421-100-106-025-053-0000-000	Other Salaries for Instruction	\$ 2,775	\$ (2,688)	\$ 87	\$ -	\$ 87
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 6,660</b>	<b>\$ (2,688)</b>	<b>\$ 3,972</b>	<b>0 \$ -</b>	<b>\$ 3,972</b>
	<b>Total Before/After School Programs</b>	<b>\$ 6,660</b>	<b>\$ (2,688)</b>	<b>\$ 3,972</b>	<b>\$ -</b>	<b>\$ 3,972</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,536,202</b>	<b>\$ 17,533</b>	<b>\$ 3,553,735</b>	<b>\$ 3,321,813</b>	<b>\$ 231,921</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-025-000-0000-000	Salaries	\$ 101,525	\$ -	\$ 101,525	\$ 101,525	\$ -
15-000-213-600-025-000-0000-000	Supplies and Materials	\$ 100	\$ -	\$ 100	\$ 100	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 101,625</b>	<b>\$ -</b>	<b>\$ 101,625</b>	<b>\$ 101,625</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-025-000-0000-000	Salaries of Other Professional Staff	\$ 57,562	\$ 2,572	\$ 60,134	\$ 60,133	\$ 1
15-000-218-600-025-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 200	\$ -
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 57,762</b>	<b>\$ 2,572</b>	<b>\$ 60,334</b>	<b>\$ 60,333</b>	<b>\$ 1</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-600-025-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ 400	\$ -
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-025-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 304,217	\$ -	\$ 304,217	\$ 303,257	\$ 960
15-000-240-105-025-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,552	\$ 900	\$ 105,452	\$ 105,452	\$ -
15-000-240-590-025-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,000	\$ -	\$ 5,000	\$ 622	\$ 4,378
15-000-240-600-025-000-0000-000	Supplies and Materials	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 425,769</b>	<b>\$ 900</b>	<b>\$ 426,669</b>	<b>\$ 421,331</b>	<b>\$ 5,338</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-025-000-0000-000	Salaries	\$ 63,680	\$ -	\$ 63,680	\$ 63,680	\$ -
15-000-262-107-025-000-0000-000	Salaries of Non-instructional Aides	\$ 30,960	\$ 8,646	\$ 39,606	\$ 39,606	\$ -
15-000-262-610-025-000-0000-000	General Supplies	\$ 7,340	\$ -	\$ 7,340	\$ 7,340	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 101,980</b>	<b>\$ 8,646</b>	<b>\$ 110,626</b>	<b>\$ 110,626</b>	<b>\$ -</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-025-000-0000-000	Salaries	\$ 54,562	\$ -	\$ 54,562	\$ 54,562	\$ -
15-000-266-610-025-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	0 \$ 500	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 55,062</b>	<b>\$ -</b>	<b>\$ 55,062</b>	<b>\$ 55,062</b>	<b>\$ -</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 157,042</b>	<b>\$ 8,646</b>	<b>\$ 165,688</b>	<b>\$ 165,688</b>	<b>\$ -</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-025-000-0000-000	Social Security Contributions	\$ 56,491	\$ -	\$ 56,491	\$ 54,601	\$ 1,890
15-000-291-249-025-000-0000-000	Other Retirement Contributions - Regular	\$ 81,043	\$ 31,844	\$ 112,887	\$ 112,887	\$ -
15-000-291-270-025-000-0000-000	Health Benefits	\$ 1,467,921	\$ -	\$ 1,467,921	\$ 1,467,921	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,605,455</b>	<b>\$ 31,844</b>	<b>\$ 1,637,299</b>	<b>\$ 1,635,409</b>	<b>\$ 1,890</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,605,455</b>	<b>\$ 31,844</b>	<b>\$ 1,637,299</b>	<b>\$ 1,635,409</b>	<b>\$ 1,890</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,348,053</b>	<b>\$ 43,962</b>	<b>\$ 2,392,015</b>	<b>\$ 2,384,786</b>	<b>\$ 7,229</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>TOTAL CURRENT EXPENDITURES</b>	\$ 5,884,255	\$ 61,495	\$ 5,945,750	\$ 5,706,600	\$ 239,150
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-130-100-730-025-000-0000-000					
Grades 6-8	\$ 6,000	\$ -	\$ 6,000	\$ 5,391	\$ 609
<b>Total Equipment</b>	\$ 6,000	\$ -	\$ 6,000	\$ 5,391	\$ 609
<b>TOTAL CAPITAL OUTLAY</b>	\$ 6,000	\$ -	\$ 6,000	\$ 5,391	\$ 609
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	\$ 5,890,255	\$ 61,495	\$ 5,951,750	\$ 5,711,990	\$ 239,759
<b>Other Financing Sources:</b>					
Operating Transfer In	\$ 5,890,255	\$ 61,495	\$ 5,951,750	\$ 5,711,990	\$ 239,759
<b>Total Other Financing Sources</b>	\$ 5,890,255	\$ 61,495	\$ 5,951,750	\$ 5,711,990	\$ 239,759
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-026-000-0000-000	\$ 125,349	\$ 114,100	\$ 239,449	\$ 175,462	\$ 63,987
15-120-100-101-026-000-0000-000	\$ 853,968	\$ -	\$ 853,968	\$ 816,131	\$ 37,837
15-130-100-101-026-000-0000-000	\$ 631,673	\$ -	\$ 631,673	\$ 476,623	\$ 155,050
15-130-100-101-026-056-0000-000	\$ 6,000	\$ -	\$ 6,000	\$ 4,292	\$ 1,708
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-026-000-0000-000	\$ 98,415	\$ 500	\$ 98,915	\$ 87,621	\$ 11,294
15-190-100-610-026-000-0000-000	\$ 50,048	\$ -	\$ 50,048	\$ 10,753	\$ 39,295
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,765,453</b>	<b>\$ 114,600</b>	<b>\$ 1,880,053</b>	<b>\$ 1,570,882</b>	<b>\$ 309,171</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-026-000-0000-000	\$ 101,152	\$ 53,510	\$ 154,662	\$ 147,916	\$ 6,746
15-204-100-106-026-000-0000-000	\$ 53,629	\$ -	\$ 53,629	\$ 53,361	\$ 268
15-204-100-610-026-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 155,781</b>	<b>\$ 53,510</b>	<b>\$ 209,291</b>	<b>\$ 201,277</b>	<b>\$ 8,014</b>
<b>Multiple Disabilities:</b>					
15-212-100-101-026-000-0000-000	\$ 59,455	\$ -	\$ 59,455	\$ -	\$ 59,455
15-212-100-610-026-000-0000-000	\$ 800	\$ -	\$ 800	\$ -	\$ 800
<b>Total Multiple Disabilities</b>	<b>\$ 60,255</b>	<b>\$ -</b>	<b>\$ 60,255</b>	<b>\$ -</b>	<b>\$ 60,255</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-026-000-0000-000	\$ 559,778	\$ (2,900)	\$ 556,878	\$ 441,547	\$ 115,331
<b>Total Resource Room/Resource Center</b>	<b>\$ 559,778</b>	<b>\$ (2,900)</b>	<b>\$ 556,878</b>	<b>\$ 441,547</b>	<b>\$ 115,331</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 775,814</b>	<b>\$ 50,610</b>	<b>\$ 826,424</b>	<b>\$ 642,824</b>	<b>\$ 183,600</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-026-000-0000-000	\$ 155,430	\$ (54,700)	\$ 100,730	\$ 100,644	\$ 86
<b>Total Bilingual Education - Instruction</b>	<b>\$ 155,430</b>	<b>\$ (54,700)</b>	<b>\$ 100,730</b>	<b>\$ 100,644</b>	<b>\$ 86</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-101-026-053-0000-000	\$ 21,280	\$ -	\$ 21,280	\$ -	\$ 21,280
15-421-100-106-026-053-0000-000	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600
<b>Total Before/After School Programs - Instruction</b>	<b>\$ 22,880</b>	<b>\$ -</b>	<b>\$ 22,880</b>	<b>\$ -</b>	<b>\$ 22,880</b>
<b>Total Before/After School Programs</b>	<b>\$ 22,880</b>	<b>\$ -</b>	<b>\$ 22,880</b>	<b>\$ -</b>	<b>\$ 22,880</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,719,577</b>	<b>\$ 110,510</b>	<b>\$ 2,830,087</b>	<b>\$ 2,314,350</b>	<b>\$ 515,736</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
15-000-211-173-026-000-0000-000	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 12,500</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-026-000-0000-000	\$ 101,125	\$ -	\$ 101,125	\$ 101,125	\$ -
15-000-213-600-026-000-0000-000	\$ 500	\$ (500)	\$ -	\$ -	\$ -
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 101,625</b>	<b>\$ (500)</b>	<b>\$ 101,125</b>	<b>\$ 101,125</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-026-000-0000-000	\$ 103,967	\$ 16,211	\$ 120,178	\$ 120,178	\$ -
15-000-218-600-026-000-0000-000	\$ 1,200	\$ (1,200)	\$ -	\$ -	\$ -
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 105,167</b>	<b>\$ 15,011</b>	<b>\$ 120,178</b>	<b>\$ 120,178</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-026-000-0000-000	\$ 286,679	\$ 35,500	\$ 322,179	\$ 310,954	\$ 11,225
15-000-240-105-026-000-0000-000	\$ 53,076	\$ 34,918	\$ 87,994	\$ 82,829	\$ 5,165
15-000-240-610-026-000-0000-000	\$ 6,000	\$ 1,886	\$ 7,886	\$ 3,787	\$ 4,099
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 345,755</b>	<b>\$ 72,304</b>	<b>\$ 418,059</b>	<b>\$ 397,570</b>	<b>\$ 20,489</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-026-000-0000-000	\$ 32,990	\$ -	\$ 32,990	\$ 31,615	\$ 1,375
15-000-262-107-026-000-0000-000	\$ -	\$ 20,250	\$ 20,250	\$ 12,386	\$ 7,864
15-000-262-610-026-000-0000-000	\$ 400	\$ -	\$ 400	\$ -	\$ 400
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 33,390</b>	<b>\$ 20,250</b>	<b>\$ 53,640</b>	<b>\$ 44,001</b>	<b>\$ 9,639</b>
<b>Undist. Expend. - Security</b>					
15-000-266-100-026-000-0000-000	\$ 53,112	\$ -	\$ 53,112	\$ 53,112	\$ -
15-000-266-600-026-000-0000-000	\$ 2,302	\$ (186)	\$ 2,116	\$ 2,116	\$ -
<b>Total Undist. Expend. - Security</b>	<b>\$ 55,414</b>	<b>\$ (186)</b>	<b>\$ 55,228</b>	<b>\$ 55,228</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 88,804</b>	<b>\$ 20,064</b>	<b>\$ 108,868</b>	<b>\$ 99,230</b>	<b>\$ 9,639</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-026-000-0000-000	\$ 42,018	\$ -	\$ 42,018	\$ 38,903	\$ 3,115
15-000-291-249-026-000-0000-000	\$ 70,067	\$ 16,428	\$ 86,495	\$ 86,495	\$ -
15-000-291-270-026-000-0000-000	\$ 1,053,632	\$ -	\$ 1,053,632	\$ 1,053,632	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,165,717</b>	<b>\$ 16,428</b>	<b>\$ 1,182,145</b>	<b>\$ 1,179,030</b>	<b>\$ 3,115</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,165,717</b>	<b>\$ 16,428</b>	<b>\$ 1,182,145</b>	<b>\$ 1,179,030</b>	<b>\$ 3,115</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 1,819,568</b>	<b>\$ 123,307</b>	<b>\$ 1,942,875</b>	<b>\$ 1,897,132</b>	<b>\$ 45,743</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 4,539,145</b>	<b>\$ 233,817</b>	<b>\$ 4,772,962</b>	<b>\$ 4,211,483</b>	<b>\$ 561,479</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-120-100-730-026-000-0000-000					
Grades 1-5	\$ -	\$ 10,495	\$ 10,495	\$ 10,495	\$ -
<b>Total Equipment</b>	<u>\$ -</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 4,539,145</u>	<u>\$ 244,312</u>	<u>\$ 4,783,457</u>	<u>\$ 4,221,978</u>	<u>\$ 561,479</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	<u>\$ 4,539,145</u>	<u>\$ 244,312</u>	<u>\$ 4,783,457</u>	<u>\$ 4,221,978</u>	<u>\$ 561,479</u>
<b>Total Other Financing Sources</b>	<u>\$ 4,539,145</u>	<u>\$ 244,312</u>	<u>\$ 4,783,457</u>	<u>\$ 4,221,978</u>	<u>\$ 561,479</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>					
<b>(Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 27</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Final</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-027-000-0000-000	\$ 370,280	\$ -	\$ 370,280	\$ 331,010	\$ 39,270
15-120-100-101-027-000-0000-000	\$ 2,201,816	\$ -	\$ 2,201,816	\$ 2,126,678	\$ 75,138
15-120-100-101-027-056-0000-000	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-027-000-0000-000	\$ 358,395	\$ -	\$ 358,395	\$ 357,644	\$ 751
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-027-000-0000-000	\$ 210,824	\$ 1,000	\$ 211,824	\$ 211,824	\$ -
15-190-100-500-027-000-0000-000	\$ 6,000	\$ (3,400)	\$ 2,600	\$ 2,600	\$ -
15-190-100-610-027-000-0000-000	\$ 31,034	\$ 31,360	\$ 62,394	\$ 39,053	\$ 23,341
15-190-100-800-027-000-0000-000	\$ 5,730	\$ -	\$ 5,730	\$ -	\$ 5,730
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 3,188,079</b>	<b>\$ 28,960</b>	<b>\$ 3,217,039</b>	<b>\$ 3,068,809</b>	<b>\$ 148,230</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-027-000-0000-000	\$ 190,865	\$ -	\$ 190,865	\$ 190,865	\$ -
15-204-100-610-027-000-0000-000	\$ 4,328	\$ -	\$ 4,328	\$ 4,328	\$ -
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 195,193</b>	<b>\$ -</b>	<b>\$ 195,193</b>	<b>\$ 195,193</b>	<b>\$ -</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-027-000-0000-000	\$ 368,395	\$ 29,088	\$ 397,483	\$ 397,483	\$ -
15-213-100-610-027-000-0000-000	\$ 5,742	\$ -	\$ 5,742	\$ 5,463	\$ 279
<b>Total Resource Room/Resource Center</b>	<b>\$ 374,137</b>	<b>\$ 29,088</b>	<b>\$ 403,225</b>	<b>\$ 402,946</b>	<b>\$ 279</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 569,330</b>	<b>\$ 29,088</b>	<b>\$ 598,418</b>	<b>\$ 598,139</b>	<b>\$ 279</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-027-000-0000-000	\$ 266,113	\$ -	\$ 266,113	\$ 266,113	\$ -
15-240-100-610-027-000-0000-000	\$ 6,400	\$ -	\$ 6,400	\$ 3,353	\$ 3,047
<b>Total Bilingual Education - Instruction</b>	<b>\$ 272,513</b>	<b>\$ -</b>	<b>\$ 272,513</b>	<b>\$ 269,466</b>	<b>\$ 3,047</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-101-027-053-0000-000	\$ 8,400	\$ (8,400)	\$ -	\$ -	\$ -
<b>Total Before/After School Programs - Instruction</b>	<b>\$ 8,400</b>	<b>\$ (8,400)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Before/After School Programs</b>	<b>\$ 8,400</b>	<b>\$ (8,400)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,038,322</b>	<b>\$ 49,648</b>	<b>\$ 4,087,970</b>	<b>\$ 3,936,414</b>	<b>\$ 151,556</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-027-000-0000-000	\$ 92,747	\$ 1,000	\$ 93,747	\$ 93,747	\$ -
15-000-213-600-027-000-0000-000	\$ 350	\$ -	\$ 350	\$ 215	\$ 135
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 93,097</b>	<b>\$ 1,000</b>	<b>\$ 94,097</b>	<b>\$ 93,962</b>	<b>\$ 135</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-027-000-0000-000	\$ 151,578	\$ -	\$ 151,578	\$ 151,576	\$ 2
15-000-218-600-027-000-0000-000	\$ 250	\$ -	\$ 250	\$ -	\$ 250
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 151,828</b>	<b>\$ -</b>	<b>\$ 151,828</b>	<b>\$ 151,576</b>	<b>\$ 252</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
15-000-222-100-027-000-0000-000	\$ -	\$ 63,455	\$ 63,455	\$ 63,455	\$ -
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ -</b>	<b>\$ 63,455</b>	<b>\$ 63,455</b>	<b>\$ 63,455</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-027-000-0000-000	\$ 253,642	\$ -	\$ 253,642	\$ 253,407	\$ 235
15-000-240-105-027-000-0000-000	\$ 115,024	\$ -	\$ 115,024	\$ 115,024	\$ -
15-000-240-590-027-000-0000-000	\$ 400	\$ (400)	\$ -	\$ -	\$ -
15-000-240-600-027-000-0000-000	\$ 2,500	\$ 4,400	\$ 6,900	\$ 2,162	\$ 4,738
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 371,566</b>	<b>\$ 4,000</b>	<b>\$ 375,566</b>	<b>\$ 370,593</b>	<b>\$ 4,973</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-027-000-0000-000	\$ 67,630	\$ -	\$ 67,630	\$ 67,630	\$ -
15-000-262-107-027-000-0000-000	\$ 53,510	\$ 27,035	\$ 80,545	\$ 80,545	\$ -
15-000-262-610-027-000-0000-000	\$ 500	\$ -	\$ 500	\$ 500	\$ -
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 121,640</b>	<b>\$ 27,035</b>	<b>\$ 148,675</b>	<b>\$ 148,675</b>	<b>\$ -</b>
<b>Undist. Expend. - Security</b>					
15-000-266-100-027-000-0000-000	\$ 53,812	\$ -	\$ 53,812	\$ 35,067	\$ 18,745
<b>Total Undist. Expend. - Security</b>	<b>\$ 53,812</b>	<b>\$ -</b>	<b>\$ 53,812</b>	<b>\$ 35,067</b>	<b>\$ 18,745</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>					
<b>Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 175,452</b>	<b>\$ 27,035</b>	<b>\$ 202,487</b>	<b>\$ 183,742</b>	<b>\$ 18,745</b>
15-000-270-512-027-000-0000-000	\$ 5,096	\$ -	\$ 5,096	\$ 990	\$ 4,106
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 5,096</b>	<b>\$ -</b>	<b>\$ 5,096</b>	<b>\$ 990</b>	<b>\$ 4,106</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-027-000-0000-000	\$ 65,262	\$ -	\$ 65,262	\$ 59,240	\$ 6,022
15-000-291-249-027-000-0000-000	\$ 109,918	\$ 10,542	\$ 120,460	\$ 120,460	\$ -
15-000-291-270-027-000-0000-000	\$ 1,746,882	\$ 5,026	\$ 1,751,908	\$ 1,751,908	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,922,062</b>	<b>\$ 15,568</b>	<b>\$ 1,937,630</b>	<b>\$ 1,931,608</b>	<b>\$ 6,022</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,922,062</b>	<b>\$ 15,568</b>	<b>\$ 1,937,630</b>	<b>\$ 1,931,608</b>	<b>\$ 6,022</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,719,101</b>	<b>\$ 111,057</b>	<b>\$ 2,830,158</b>	<b>\$ 2,795,927</b>	<b>\$ 34,231</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 6,757,423</b>	<b>\$ 160,705</b>	<b>\$ 6,918,128</b>	<b>\$ 6,732,341</b>	<b>\$ 185,787</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 27</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
15-110-100-730-027-000-0000-000	\$ 23,560	\$ (23,560)	\$ -	\$ -	\$ -
<b>Total Equipment</b>	<u>\$ 23,560</u>	<u>\$ (23,560)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 23,560</u>	<u>\$ (23,560)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 6,780,983</u>	<u>\$ 137,145</u>	<u>\$ 6,918,128</u>	<u>\$ 6,732,341</u>	<u>\$ 185,787</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	<u>\$ 6,780,983</u>	<u>\$ 137,145</u>	<u>\$ 6,918,128</u>	<u>\$ 6,732,341</u>	<u>\$ 185,787</u>
<b>Total Other Financing Sources</b>	<u>\$ 6,780,983</u>	<u>\$ 137,145</u>	<u>\$ 6,918,128</u>	<u>\$ 6,732,341</u>	<u>\$ 185,787</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-028-000-0000-000	Kindergarten - Salaries of Teachers	\$ 191,104	\$ 59,500	\$ 250,604	\$ 250,559	\$ 45
15-120-100-101-028-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,474,594	\$ (206,540)	\$ 1,268,054	\$ 1,242,345	\$ 25,709
15-120-100-101-028-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-028-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 652,070	\$ 5,900	\$ 657,970	\$ 567,241	\$ 90,729
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 117,956	\$ -	\$ 117,956	\$ 113,002	\$ 4,954
15-190-100-590-028-000-0000-000	Other Purchased Services (400-500 series)	\$ 680	\$ -	\$ 680	\$ -	\$ 680
15-190-100-610-028-000-0000-000	General Supplies	\$ 35,000	\$ -	\$ 35,000	\$ 26,962	\$ 8,038
15-190-100-800-028-000-0000-000	Other Objects	\$ 2,050	\$ -	\$ 2,050	\$ -	\$ 2,050
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,475,454</b>	<b>\$ (141,140)</b>	<b>\$ 2,334,314</b>	<b>\$ 2,200,109</b>	<b>\$ 134,205</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-101-028-000-0000-000	Salaries of Teachers	\$ 68,155	\$ (6,800)	\$ 61,355	\$ 50,094	\$ 11,261
15-201-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 52,829	\$ -	\$ 52,829	\$ 52,829	\$ -
15-201-100-610-028-000-0000-000	General Supplies	\$ 1,170	\$ -	\$ 1,170	\$ 955	\$ 215
	<b>Total Cognitive - Mild</b>	<b>\$ 122,154</b>	<b>\$ (6,800)</b>	<b>\$ 115,354</b>	<b>\$ 103,878</b>	<b>\$ 11,476</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-028-000-0000-000	Salaries of Teachers	\$ 241,320	\$ (6,200)	\$ 235,120	\$ 151,503	\$ 83,617
15-204-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 184,910	\$ 49,900	\$ 234,810	\$ 186,606	\$ 48,204
15-204-100-610-028-000-0000-000	General Supplies	\$ 4,230	\$ -	\$ 4,230	\$ 2,230	\$ 2,000
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 430,460</b>	<b>\$ 43,700</b>	<b>\$ 474,160</b>	<b>\$ 340,339</b>	<b>\$ 133,821</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-028-000-0000-000	Salaries of Teachers	\$ 226,944	\$ -	\$ 226,944	\$ 147,820	\$ 79,124
15-213-100-610-028-000-0000-000	General Supplies	\$ 900	\$ -	\$ 900	\$ 418	\$ 482
	<b>Total Resource Room/Resource Center</b>	<b>\$ 227,844</b>	<b>\$ -</b>	<b>\$ 227,844</b>	<b>\$ 148,237</b>	<b>\$ 79,607</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 780,458</b>	<b>\$ 36,900</b>	<b>\$ 817,358</b>	<b>\$ 592,454</b>	<b>\$ 224,904</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-028-000-0000-000	Salaries of Teachers	\$ 51,617	\$ -	\$ 51,617	\$ 51,616	\$ 1
15-240-100-610-028-000-0000-000	General Supplies	\$ 2,340	\$ -	\$ 2,340	\$ 1,590	\$ 750
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 53,957</b>	<b>\$ -</b>	<b>\$ 53,957</b>	<b>\$ 53,206</b>	<b>\$ 751</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-028-053-0000-000	Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-421-100-106-028-061-0000-000	Other Salaries for Instruction	\$ 2,250	\$ -	\$ 2,250	\$ 1,692	\$ 558
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 4,250</b>	<b>\$ -</b>	<b>\$ 4,250</b>	<b>\$ 1,692</b>	<b>\$ 2,558</b>
	<b>Total Before/After School Programs</b>	<b>\$ 4,250</b>	<b>\$ -</b>	<b>\$ 4,250</b>	<b>\$ 1,692</b>	<b>\$ 2,558</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,314,119</b>	<b>\$ (104,240)</b>	<b>\$ 3,209,879</b>	<b>\$ 2,847,462</b>	<b>\$ 362,417</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-028-000-0000-000	Salaries	\$ 99,667	\$ -	\$ 99,667	\$ 99,667	\$ -
15-000-213-600-028-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 100,167</b>	<b>\$ -</b>	<b>\$ 100,167</b>	<b>\$ 99,667</b>	<b>\$ 500</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-028-000-0000-000	Salaries of Other Professional Staff	\$ 59,801	\$ -	\$ 59,801	\$ 59,800	\$ 1
15-000-218-600-028-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 60,301</b>	<b>\$ -</b>	<b>\$ 60,301</b>	<b>\$ 59,800</b>	<b>\$ 501</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-028-000-0000-000	Supplies and Materials	\$ 5,150	\$ -	\$ 5,150	\$ 4,664	\$ 486
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 5,150</b>	<b>\$ -</b>	<b>\$ 5,150</b>	<b>\$ 4,664</b>	<b>\$ 486</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-028-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 256,553	\$ -	\$ 256,553	\$ 255,715	\$ 838
15-000-240-105-028-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,552	\$ -	\$ 104,552	\$ 104,336	\$ 216
15-000-240-590-028-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ 22	\$ 478
15-000-240-600-028-000-0000-000	Supplies and Materials	\$ 9,000	\$ -	\$ 9,000	\$ 5,476	\$ 3,524
15-000-240-800-028-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 371,105</b>	<b>\$ -</b>	<b>\$ 371,105</b>	<b>\$ 365,549</b>	<b>\$ 5,556</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-028-000-0000-000	Salaries	\$ 47,590	\$ 700	\$ 48,290	\$ 48,290	\$ -
15-000-262-107-028-000-0000-000	Salaries of Non-instructional Aides	\$ 7,740	\$ 23,024	\$ 30,764	\$ 30,764	\$ -
15-000-262-610-028-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 518	\$ 482
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 56,330</b>	<b>\$ 23,724</b>	<b>\$ 80,054</b>	<b>\$ 79,572</b>	<b>\$ 482</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-028-000-0000-000	Salaries	\$ 90,154	\$ 4,352	\$ 94,506	\$ 94,506	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 90,154</b>	<b>\$ 4,352</b>	<b>\$ 94,506</b>	<b>\$ 94,506</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
	<b>Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 146,484</b>	<b>\$ 28,076</b>	<b>\$ 174,560</b>	<b>\$ 174,078</b>	<b>\$ 482</b>
15-000-270-512-028-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ 594	\$ 4,406
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 594</b>	<b>\$ 4,406</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 28</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-028-000-0000-000	Social Security Contributions	\$ 63,004	\$ -	\$ 63,004	\$ 60,907	\$ 2,097
15-000-291-249-028-000-0000-000	Other Retirement Contributions - Regular	\$ 68,432	\$ 7,163	\$ 75,595	\$ 75,595	\$ -
15-000-291-270-028-000-0000-000	Health Benefits	\$ 1,251,583	\$ 11,516	\$ 1,263,099	\$ 1,263,099	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 1,383,019</u>	<u>\$ 18,679</u>	<u>\$ 1,401,698</u>	<u>\$ 1,399,601</u>	<u>\$ 2,097</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 1,383,019</u>	<u>\$ 18,679</u>	<u>\$ 1,401,698</u>	<u>\$ 1,399,601</u>	<u>\$ 2,097</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 2,071,226</u>	<u>\$ 46,755</u>	<u>\$ 2,117,981</u>	<u>\$ 2,103,954</u>	<u>\$ 14,027</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 5,385,345</u>	<u>\$ (57,485)</u>	<u>\$ 5,327,860</u>	<u>\$ 4,951,416</u>	<u>\$ 376,444</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 5,385,345</u>	<u>\$ (57,485)</u>	<u>\$ 5,327,860</u>	<u>\$ 4,951,416</u>	<u>\$ 376,444</u>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	<u>\$ 5,385,345</u>	<u>\$ (57,485)</u>	<u>\$ 5,327,860</u>	<u>\$ 4,951,416</u>	<u>\$ 376,444</u>
<b>Total Other Financing Sources</b>		<u>\$ 5,385,345</u>	<u>\$ (57,485)</u>	<u>\$ 5,327,860</u>	<u>\$ 4,951,416</u>	<u>\$ 376,444</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
	<b>(Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<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, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-029-000-0000-000	Kindergarten - Salaries of Teachers	\$ 214,355	\$ 4,904	\$ 219,259	\$ 219,259	\$ -
15-120-100-101-029-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 932,071	\$ 153,500	\$ 1,085,571	\$ 1,016,134	\$ 69,438
15-120-100-101-029-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ -	\$ 2,000	\$ 2,000	\$ 1,865	\$ 135
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-029-000-0000-000	Other Salaries for Instruction	\$ 111,048	\$ (3,300)	\$ 107,748	\$ 107,152	\$ 596
15-190-100-500-029-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,980	\$ -	\$ 5,980	\$ 2,052	\$ 3,928
15-190-100-610-029-000-0000-000	General Supplies	\$ 39,010	\$ (13,000)	\$ 26,010	\$ 9,868	\$ 16,142
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,302,464</b>	<b>\$ 144,104</b>	<b>\$ 1,446,568</b>	<b>\$ 1,356,329</b>	<b>\$ 90,239</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-029-000-0000-000	Salaries of Teachers	\$ 98,147	\$ 1,000	\$ 99,147	\$ 99,147	\$ -
15-204-100-106-029-000-0000-000	Other Salaries for Instruction	\$ 48,155	\$ -	\$ 48,155	\$ 48,155	\$ -
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 146,302</b>	<b>\$ 1,000</b>	<b>\$ 147,302</b>	<b>\$ 147,302</b>	<b>\$ -</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-029-000-0000-000	Salaries of Teachers	\$ 259,889	\$ -	\$ 259,889	\$ 259,889	\$ -
	<b>Total Resource Room/Resource Center</b>	<b>\$ 259,889</b>	<b>\$ -</b>	<b>\$ 259,889</b>	<b>\$ 259,889</b>	<b>\$ -</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 406,191</b>	<b>\$ 1,000</b>	<b>\$ 407,191</b>	<b>\$ 407,191</b>	<b>\$ -</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-029-000-0000-000	Salaries of Teachers	\$ 165,288	\$ -	\$ 165,288	\$ 165,288	\$ -
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 165,288</b>	<b>\$ -</b>	<b>\$ 165,288</b>	<b>\$ 165,288</b>	<b>\$ -</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 1,873,943</b>	<b>\$ 145,104</b>	<b>\$ 2,019,047</b>	<b>\$ 1,928,808</b>	<b>\$ 90,239</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-029-000-0000-000	Salaries	\$ 96,847	\$ 1,000	\$ 97,847	\$ 97,847	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 96,847</b>	<b>\$ 1,000</b>	<b>\$ 97,847</b>	<b>\$ 97,847</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-029-000-0000-000	Salaries of Other Professional Staff	\$ 51,425	\$ -	\$ 51,425	\$ 51,425	\$ 0
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 51,425</b>	<b>\$ -</b>	<b>\$ 51,425</b>	<b>\$ 51,425</b>	<b>\$ 0</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-029-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-580-029-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-029-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 199,879	\$ -	\$ 199,879	\$ 175,008	\$ 24,871
15-000-240-105-029-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,876	\$ -	\$ 51,876	\$ 51,876	\$ -
15-000-240-110-029-053-0000-000	Other Salaries	\$ -	\$ 7,000	\$ 7,000	\$ 3,875	\$ 3,125
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 251,755</b>	<b>\$ 7,000</b>	<b>\$ 258,755</b>	<b>\$ 230,759</b>	<b>\$ 27,996</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-029-000-0000-000	Salaries	\$ 53,590	\$ 5,900	\$ 59,490	\$ 59,153	\$ 338
15-000-262-107-029-000-0000-000	Salaries of Non-instructional Aides	\$ 45,770	\$ 5,870	\$ 51,640	\$ 51,640	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 99,360</b>	<b>\$ 11,770</b>	<b>\$ 111,130</b>	<b>\$ 110,792</b>	<b>\$ 338</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 99,360</b>	<b>\$ 11,770</b>	<b>\$ 111,130</b>	<b>\$ 110,792</b>	<b>\$ 338</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-029-000-0000-000	Social Security Contributions	\$ 34,462	\$ -	\$ 34,462	\$ 33,755	\$ 707
15-000-291-249-029-000-0000-000	Other Retirement Contributions - Regular	\$ 45,290	\$ 11,370	\$ 56,660	\$ 56,660	\$ -
15-000-291-270-029-000-0000-000	Health Benefits	\$ 672,361	\$ -	\$ 672,361	\$ 672,361	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 752,113</b>	<b>\$ 11,370</b>	<b>\$ 763,483</b>	<b>\$ 762,776</b>	<b>\$ 707</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 752,113</b>	<b>\$ 11,370</b>	<b>\$ 763,483</b>	<b>\$ 762,776</b>	<b>\$ 707</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 1,263,500</b>	<b>\$ 31,140</b>	<b>\$ 1,294,640</b>	<b>\$ 1,263,599</b>	<b>\$ 31,041</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 3,137,443</b>	<b>\$ 176,244</b>	<b>\$ 3,313,687</b>	<b>\$ 3,192,407</b>	<b>\$ 121,279</b>
	<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 3,137,443</b>	<b>\$ 176,244</b>	<b>\$ 3,313,687</b>	<b>\$ 3,192,407</b>	<b>\$ 121,279</b>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	<b>\$ 3,137,443</b>	<b>\$ 176,244</b>	<b>\$ 3,313,687</b>	<b>\$ 3,192,407</b>	<b>\$ 121,279</b>
	<b>Total Other Financing Sources</b>	<b>\$ 3,137,443</b>	<b>\$ 176,244</b>	<b>\$ 3,313,687</b>	<b>\$ 3,192,407</b>	<b>\$ 121,279</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
	<b>(Under) Expenditures and Other Financing (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Fund Balance, July 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-030-000-0000-000	Kindergarten - Salaries of Teachers	\$ 308,786	\$ (100,000)	\$ 208,786	\$ 206,134	\$ 2,652
15-120-100-101-030-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,451,689	\$ (90,000)	\$ 1,361,689	\$ 1,187,608	\$ 174,081
15-130-100-101-030-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,200,482	\$ -	\$ 1,200,482	\$ 1,009,601	\$ 190,881
15-130-100-101-030-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 201,015	\$ 1,000	\$ 202,015	\$ 185,165	\$ 16,850
15-190-100-320-030-000-0000-000	Purchased Professional-Educational Services	\$ 13,000	\$ -	\$ 13,000	\$ -	\$ 13,000
15-190-100-500-030-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ -	\$ 400
15-190-100-610-030-000-0000-000	General Supplies	\$ 49,000	\$ -	\$ 49,000	\$ 34,357	\$ 14,643
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 3,228,372</b>	<b>\$ (189,000)</b>	<b>\$ 3,039,372</b>	<b>\$ 2,622,866</b>	<b>\$ 416,506</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Behavioral Disabilities:</b>						
15-209-100-101-030-000-0000-000	Salaries of Teachers	\$ 308,400	\$ (5,800)	\$ 302,600	\$ 249,945	\$ 52,655
15-209-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 507,325	\$ 25,415	\$ 532,740	\$ 500,288	\$ 32,452
15-209-100-610-030-000-0000-000	General Supplies	\$ 7,500	\$ -	\$ 7,500	\$ 4,427	\$ 3,073
	<b>Total Behavioral Disabilities</b>	<b>\$ 823,225</b>	<b>\$ 19,615</b>	<b>\$ 842,840</b>	<b>\$ 754,660</b>	<b>\$ 88,180</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-030-000-0000-000	Salaries of Teachers	\$ 704,533	\$ 1,550	\$ 706,083	\$ 687,523	\$ 18,560
15-213-100-610-030-000-0000-000	General Supplies	\$ 5,500	\$ -	\$ 5,500	\$ 4,939	\$ 561
	<b>Total Resource Room/Resource Center</b>	<b>\$ 710,033</b>	<b>\$ 1,550</b>	<b>\$ 711,583</b>	<b>\$ 692,462</b>	<b>\$ 19,121</b>
<b>Autism:</b>						
15-214-100-101-030-000-0000-000	Salaries of Teachers	\$ 571,000	\$ 12,400	\$ 583,400	\$ 525,517	\$ 57,883
15-214-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 384,576	\$ (62,188)	\$ 322,388	\$ 322,388	\$ -
15-214-100-610-030-000-0000-000	General Supplies	\$ 7,500	\$ -	\$ 7,500	\$ 7,445	\$ 55
	<b>Total Autism</b>	<b>\$ 963,076</b>	<b>\$ (49,788)</b>	<b>\$ 913,288</b>	<b>\$ 855,350</b>	<b>\$ 57,938</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 2,496,334</b>	<b>\$ (28,623)</b>	<b>\$ 2,467,711</b>	<b>\$ 2,302,471</b>	<b>\$ 165,239</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-030-000-0000-000	Salaries of Teachers	\$ 86,655	\$ -	\$ 86,655	\$ 86,655	\$ -
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 86,655</b>	<b>\$ -</b>	<b>\$ 86,655</b>	<b>\$ 86,655</b>	<b>\$ -</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 5,811,361</b>	<b>\$ (217,623)</b>	<b>\$ 5,593,738</b>	<b>\$ 5,011,992</b>	<b>\$ 581,746</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-600-030-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ -	\$ 400
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 400</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-030-000-0000-000	Salaries	\$ 202,065	\$ 35,392	\$ 237,457	\$ 191,392	\$ 46,065
15-000-213-600-030-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 470	\$ 30
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 202,565</b>	<b>\$ 35,392</b>	<b>\$ 237,957</b>	<b>\$ 191,862</b>	<b>\$ 46,095</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-030-000-0000-000	Salaries of Other Professional Staff	\$ 337,882	\$ (61,306)	\$ 276,576	\$ 276,576	\$ -
15-000-218-600-030-000-0000-000	Supplies and Materials	\$ 750	\$ -	\$ 750	\$ -	\$ 750
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 338,632</b>	<b>\$ (61,306)</b>	<b>\$ 277,326</b>	<b>\$ 276,576</b>	<b>\$ 750</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-030-000-0000-000	Salaries of Supervisor of Instruction	\$ 22,751	\$ -	\$ 22,751	\$ 22,549	\$ 202
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 22,751</b>	<b>\$ -</b>	<b>\$ 22,751</b>	<b>\$ 22,549</b>	<b>\$ 202</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-030-000-0000-000	Supplies and Materials	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ 0
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 0</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-030-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 296,261	\$ 1,018	\$ 297,279	\$ 297,279	\$ -
15-000-240-105-030-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,952	\$ -	\$ 104,952	\$ 68,610	\$ 36,342
15-000-240-590-030-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ 1,000	\$ 453	\$ 548
15-000-240-600-030-000-0000-000	Supplies and Materials	\$ 13,350	\$ -	\$ 13,350	\$ 10,584	\$ 2,766
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 415,563</b>	<b>\$ 1,018</b>	<b>\$ 416,581</b>	<b>\$ 376,926</b>	<b>\$ 39,655</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-030-000-0000-000	Salaries	\$ 65,230	\$ -	\$ 65,230	\$ 65,230	\$ -
15-000-262-107-030-000-0000-000	Salaries of Non-instructional Aides	\$ 30,290	\$ 8,686	\$ 38,976	\$ 38,976	\$ -
15-000-262-610-030-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 951	\$ 49
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 96,520</b>	<b>\$ 8,686</b>	<b>\$ 105,206</b>	<b>\$ 105,156</b>	<b>\$ 49</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-030-000-0000-000	Salaries	\$ 110,074	\$ 500	\$ 110,574	\$ 110,574	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 110,074</b>	<b>\$ 500</b>	<b>\$ 110,574</b>	<b>\$ 110,574</b>	<b>\$ -</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 206,594</b>	<b>\$ 9,186</b>	<b>\$ 215,780</b>	<b>\$ 215,730</b>	<b>\$ 49</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-030-000-0000-000	Social Security Contributions	\$ 126,950	\$ (12,000)	\$ 114,950	\$ 114,319	\$ 631
15-000-291-249-030-000-0000-000	Other Retirement Contributions - Regular	\$ 81,502	\$ 11,190	\$ 92,692	\$ 92,692	\$ -
15-000-291-270-030-000-0000-000	Health Benefits	\$ 2,571,989	\$ 12,979	\$ 2,584,968	\$ 2,584,968	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 2,780,441</b>	<b>\$ 12,169</b>	<b>\$ 2,792,610</b>	<b>\$ 2,791,979</b>	<b>\$ 631</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 2,780,441</b>	<b>\$ 12,169</b>	<b>\$ 2,792,610</b>	<b>\$ 2,791,979</b>	<b>\$ 631</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 3,968,196</b>	<b>\$ (3,541)</b>	<b>\$ 3,964,655</b>	<b>\$ 3,876,872</b>	<b>\$ 87,783</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 9,779,557</b>	<b>\$ (221,164)</b>	<b>\$ 9,558,393</b>	<b>\$ 8,888,864</b>	<b>\$ 669,529</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Program - Instruction:					
15-130-100-730-030-000-0000-000					
Grades 6-8	\$ -	\$ 10,495	\$ 10,495	\$ 10,495	\$ -
<b>Total Equipment</b>	<u>\$ -</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ 10,495</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 9,779,557</u>	<u>\$ (210,669)</u>	<u>\$ 9,568,888</u>	<u>\$ 8,899,359</u>	<u>\$ 669,529</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	<u>\$ 9,779,557</u>	<u>\$ (210,669)</u>	<u>\$ 9,568,888</u>	<u>\$ 8,899,359</u>	<u>\$ 669,529</u>
<b>Total Other Financing Sources</b>	<u>\$ 9,779,557</u>	<u>\$ (210,669)</u>	<u>\$ 9,568,888</u>	<u>\$ 8,899,359</u>	<u>\$ 669,529</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 33 EWK</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-033-000-0000-000	Kindergarten - Salaries of Teachers	\$ 248,702	\$ -	\$ 248,702	\$ 248,702	\$ -
15-120-100-101-033-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,092,218	\$ 250	\$ 1,092,468	\$ 933,473	\$ 158,995
15-120-100-101-033-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ -	\$ 2,000	\$ 2,000	\$ 1,854	\$ 146
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 128,041	\$ -	\$ 128,041	\$ 127,860	\$ 181
15-190-100-610-033-000-0000-000	General Supplies	\$ 20,000	\$ 24,800	\$ 44,800	\$ 16,285	\$ 28,515
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 1,488,961</b>	<b>\$ 27,050</b>	<b>\$ 1,516,011</b>	<b>\$ 1,328,175</b>	<b>\$ 187,836</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Moderate:</b>						
15-202-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 33,326	\$ -	\$ 33,326	\$ 33,326	\$ -
15-202-100-610-033-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 300	\$ 700
<b>Total Cognitive - Moderate</b>		<b>\$ 34,326</b>	<b>\$ -</b>	<b>\$ 34,326</b>	<b>\$ 33,626</b>	<b>\$ 700</b>
<b>Multiple Disabilities:</b>						
15-212-100-101-033-000-0000-000	Salaries of Teachers	\$ 163,922	\$ -	\$ 163,922	\$ 163,922	\$ -
15-212-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 96,603	\$ -	\$ 96,603	\$ 92,706	\$ 3,897
15-212-100-610-033-000-0000-000	General Supplies	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700
<b>Total Multiple Disabilities</b>		<b>\$ 262,225</b>	<b>\$ -</b>	<b>\$ 262,225</b>	<b>\$ 256,628</b>	<b>\$ 5,597</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-033-000-0000-000	Salaries of Teachers	\$ 130,810	\$ -	\$ 130,810	\$ 130,810	\$ -
<b>Total Resource Room/Resource Center</b>		<b>\$ 130,810</b>	<b>\$ -</b>	<b>\$ 130,810</b>	<b>\$ 130,810</b>	<b>\$ -</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 427,361</b>	<b>\$ -</b>	<b>\$ 427,361</b>	<b>\$ 421,064</b>	<b>\$ 6,297</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-033-000-0000-000	Salaries of Teachers	\$ 146,010	\$ 4,335	\$ 150,345	\$ 150,345	\$ -
15-240-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 54,869	\$ (26,200)	\$ 28,669	\$ -	\$ 28,669
15-240-100-610-033-000-0000-000	General Supplies	\$ 1,950	\$ -	\$ 1,950	\$ 300	\$ 1,650
<b>Total Bilingual Education - Instruction</b>		<b>\$ 202,829</b>	<b>\$ (21,865)</b>	<b>\$ 180,964</b>	<b>\$ 150,645</b>	<b>\$ 30,319</b>
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 2,119,151</b>	<b>\$ 5,185</b>	<b>\$ 2,124,336</b>	<b>\$ 1,899,884</b>	<b>\$ 224,452</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-173-033-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ -	\$ 7,735	\$ 7,735	\$ 5,660	\$ 2,075
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>		<b>\$ -</b>	<b>\$ 7,735</b>	<b>\$ 7,735</b>	<b>\$ 5,660</b>	<b>\$ 2,075</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-033-000-0000-000	Salaries	\$ 65,455	\$ -	\$ 65,455	\$ 64,800	\$ 655
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 65,455</b>	<b>\$ -</b>	<b>\$ 65,455</b>	<b>\$ 64,800</b>	<b>\$ 655</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-033-000-0000-000	Salaries of Other Professional Staff	\$ 53,448	\$ 1,414	\$ 54,862	\$ 54,862	\$ -
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 53,448</b>	<b>\$ 1,414</b>	<b>\$ 54,862</b>	<b>\$ 54,862</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-033-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 205,129	\$ 3,010	\$ 208,139	\$ 207,647	\$ 492
15-000-240-105-033-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 53,076	\$ -	\$ 53,076	\$ 52,676	\$ 400
15-000-240-600-033-000-0000-000	Supplies and Materials	\$ 5,200	\$ -	\$ 5,200	\$ 4,169	\$ 1,031
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 263,405</b>	<b>\$ 3,010</b>	<b>\$ 266,415</b>	<b>\$ 264,492</b>	<b>\$ 1,923</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-033-000-0000-000	Salaries	\$ 63,680	\$ -	\$ 63,680	\$ 63,680	\$ -
15-000-262-107-033-000-0000-000	Salaries of Non-instructional Aides	\$ 45,770	\$ 14,300	\$ 60,070	\$ 36,152	\$ 23,918
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 109,450</b>	<b>\$ 14,300</b>	<b>\$ 123,750</b>	<b>\$ 99,832</b>	<b>\$ 23,918</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-033-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 53,112	\$ -
<b>Total Undist. Expend. - Security</b>		<b>\$ 53,112</b>	<b>\$ -</b>	<b>\$ 53,112</b>	<b>\$ 53,112</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 162,562</b>	<b>\$ 14,300</b>	<b>\$ 176,862</b>	<b>\$ 152,944</b>	<b>\$ 23,918</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-033-000-0000-000	Social Security Contributions	\$ 50,658	\$ (5,867)	\$ 44,791	\$ 44,777	\$ 14
15-000-291-249-033-000-0000-000	Other Retirement Contributions - Regular	\$ 43,243	\$ 11,594	\$ 54,837	\$ 54,837	\$ -
15-000-291-270-033-000-0000-000	Health Benefits	\$ 1,183,343	\$ 991	\$ 1,184,334	\$ 1,184,334	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 1,277,244</b>	<b>\$ 6,718</b>	<b>\$ 1,283,962</b>	<b>\$ 1,283,948</b>	<b>\$ 14</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 1,277,244</b>	<b>\$ 6,718</b>	<b>\$ 1,283,962</b>	<b>\$ 1,283,948</b>	<b>\$ 14</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 1,822,114</b>	<b>\$ 33,177</b>	<b>\$ 1,855,291</b>	<b>\$ 1,826,706</b>	<b>\$ 28,585</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 3,941,265</b>	<b>\$ 38,362</b>	<b>\$ 3,979,627</b>	<b>\$ 3,726,590</b>	<b>\$ 253,037</b>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-120-100-730-033-000-0000-000	Grades 1-5	\$ 26,800	\$ (26,800)	\$ -	\$ -	\$ -
<b>Total Equipment</b>		<b>\$ 26,800</b>	<b>\$ (26,800)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 26,800</b>	<b>\$ (26,800)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<b>\$ 3,968,065</b>	<b>\$ 11,562</b>	<b>\$ 3,979,627</b>	<b>\$ 3,726,590</b>	<b>\$ 253,037</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
Other Financing Sources:					
Operating Transfer In	\$ 3,968,065	\$ 11,562	\$ 3,979,627	\$ 3,726,590	\$ 253,037
<b>Total Other Financing Sources</b>	<u>\$ 3,968,065</u>	<u>\$ 11,562</u>	<u>\$ 3,979,627</u>	<u>\$ 3,726,590</u>	<u>\$ 253,037</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	<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, 2022**

<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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-034-000-0000-000	\$ 166,622	\$ -	\$ 166,622	\$ 166,622	\$ -
15-120-100-101-034-000-0000-000	\$ 814,870	\$ 390	\$ 815,260	\$ 726,072	\$ 89,188
15-120-100-101-034-056-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ 1,881	\$ 119
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-034-000-0000-000	\$ 46,405	\$ -	\$ 46,405	\$ 46,405	\$ -
15-190-100-610-034-000-0000-000	\$ 9,720	\$ 22,900	\$ 32,620	\$ 24,705	\$ 7,915
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,039,617</b>	<b>\$ 23,290</b>	<b>\$ 1,062,907</b>	<b>\$ 965,685</b>	<b>\$ 97,222</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-034-000-0000-000	\$ 97,247	\$ 1,000	\$ 98,247	\$ 98,247	\$ -
15-204-100-106-034-000-0000-000	\$ 47,746	\$ -	\$ 47,746	\$ 28,085	\$ 19,661
15-204-100-610-034-000-0000-000	\$ 1,500	\$ -	\$ 1,500	\$ 779	\$ 721
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 146,493</b>	<b>\$ 1,000</b>	<b>\$ 147,493</b>	<b>\$ 127,112</b>	<b>\$ 20,381</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-034-000-0000-000	\$ 156,907	\$ -	\$ 156,907	\$ 147,681	\$ 9,226
15-213-100-610-034-000-0000-000	\$ 500	\$ 1,000	\$ 1,500	\$ 1,428	\$ 72
<b>Total Resource Room/Resource Center</b>	<b>\$ 157,407</b>	<b>\$ 1,000</b>	<b>\$ 158,407</b>	<b>\$ 149,108</b>	<b>\$ 9,299</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-034-000-0000-000	\$ 412,427	\$ 113,100	\$ 525,527	\$ 438,633	\$ 86,894
15-240-100-610-034-000-0000-000	\$ 4,650	\$ -	\$ 4,650	\$ 2,323	\$ 2,327
<b>Total Bilingual Education - Instruction</b>	<b>\$ 417,077</b>	<b>\$ 113,100</b>	<b>\$ 530,177</b>	<b>\$ 440,956</b>	<b>\$ 89,221</b>
<b>Total Instruction and At-Risk Programs</b>					
	<b>\$ 1,760,594</b>	<b>\$ 138,390</b>	<b>\$ 1,898,984</b>	<b>\$ 1,682,861</b>	<b>\$ 216,123</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-034-000-0000-000	\$ 96,625	\$ -	\$ 96,625	\$ 96,625	\$ -
15-000-213-600-034-000-0000-000	\$ 100	\$ -	\$ 100	\$ -	\$ 100
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 96,725</b>	<b>\$ -</b>	<b>\$ 96,725</b>	<b>\$ 96,625</b>	<b>\$ 100</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-034-000-0000-000	\$ 41,694	\$ -	\$ 41,694	\$ 41,293	\$ 401
15-000-218-600-034-000-0000-000	\$ 100	\$ -	\$ 100	\$ -	\$ 100
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 41,794</b>	<b>\$ -</b>	<b>\$ 41,794</b>	<b>\$ 41,293</b>	<b>\$ 501</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
15-000-222-100-034-000-0000-000	\$ 100,752	\$ -	\$ 100,752	\$ 100,752	\$ -
15-000-222-600-034-000-0000-000	\$ 100	\$ 1,000	\$ 1,100	\$ 484	\$ 616
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 100,852</b>	<b>\$ 1,000</b>	<b>\$ 101,852</b>	<b>\$ 101,236</b>	<b>\$ 616</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
15-000-223-580-034-000-0000-000	\$ 500	\$ -	\$ 500	\$ -	\$ 500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-034-000-0000-000	\$ 185,162	\$ 25,400	\$ 210,562	\$ 189,092	\$ 21,470
15-000-240-105-034-000-0000-000	\$ 52,676	\$ -	\$ 52,676	\$ 52,676	\$ -
15-000-240-590-034-000-0000-000	\$ 100	\$ -	\$ 100	\$ 100	\$ -
15-000-240-600-034-000-0000-000	\$ 1,500	\$ 5,000	\$ 6,500	\$ 5,900	\$ 600
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 239,438</b>	<b>\$ 30,400</b>	<b>\$ 269,838</b>	<b>\$ 247,768</b>	<b>\$ 22,070</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-034-000-0000-000	\$ 119,570	\$ (3,600)	\$ 115,970	\$ 115,920	\$ 50
15-000-262-107-034-000-0000-000	\$ 22,550	\$ 11,450	\$ 34,000	\$ 29,305	\$ 4,695
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 142,120</b>	<b>\$ 7,850</b>	<b>\$ 149,970</b>	<b>\$ 145,225</b>	<b>\$ 4,745</b>
<b>Undist. Expend. - Security</b>					
15-000-266-100-034-000-0000-000	\$ 53,812	\$ -	\$ 53,812	\$ 53,812	\$ -
<b>Total Undist. Expend. - Security</b>	<b>\$ 53,812</b>	<b>\$ -</b>	<b>\$ 53,812</b>	<b>\$ 53,812</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>					
	<b>\$ 195,932</b>	<b>\$ 7,850</b>	<b>\$ 203,782</b>	<b>\$ 199,037</b>	<b>\$ 4,745</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
15-000-270-512-034-000-0000-000	\$ 2,500	\$ 2,500	\$ 5,000	\$ 1,089	\$ 3,911
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 5,000</b>	<b>\$ 1,089</b>	<b>\$ 3,911</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-034-000-0000-000	\$ 36,885	\$ (1,210)	\$ 35,675	\$ 34,197	\$ 1,478
15-000-291-249-034-000-0000-000	\$ 44,434	\$ 10,723	\$ 55,157	\$ 55,157	\$ -
15-000-291-270-034-000-0000-000	\$ 688,721	\$ 819	\$ 689,540	\$ 689,540	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 770,040</b>	<b>\$ 10,332</b>	<b>\$ 780,372</b>	<b>\$ 778,894</b>	<b>\$ 1,478</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
	<b>\$ 770,040</b>	<b>\$ 10,332</b>	<b>\$ 780,372</b>	<b>\$ 778,894</b>	<b>\$ 1,478</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>					
	<b>\$ 1,447,781</b>	<b>\$ 52,082</b>	<b>\$ 1,499,863</b>	<b>\$ 1,465,942</b>	<b>\$ 33,920</b>
<b>TOTAL CURRENT EXPENDITURES</b>					
	<b>\$ 3,208,375</b>	<b>\$ 190,472</b>	<b>\$ 3,398,847</b>	<b>\$ 3,148,803</b>	<b>\$ 250,043</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Program - Instruction:					
15-120-100-730-034-000-0000-000	\$ 32,400	\$ (32,400)	\$ -	\$ -	\$ -
Grades 1-5					
Total Equipment	<u>\$ 32,400</u>	<u>\$ (32,400)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 32,400</u>	<u>\$ (32,400)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 3,240,775</u>	<u>\$ 158,072</u>	<u>\$ 3,398,847</u>	<u>\$ 3,148,803</u>	<u>\$ 250,043</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	<u>\$ 3,240,775</u>	<u>\$ 158,072</u>	<u>\$ 3,398,847</u>	<u>\$ 3,148,803</u>	<u>\$ 250,043</u>
<b>Total Other Financing Sources</b>	<u>\$ 3,240,775</u>	<u>\$ 158,072</u>	<u>\$ 3,398,847</u>	<u>\$ 3,148,803</u>	<u>\$ 250,043</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>					
(Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 36 Alexander Hamilton Acad.</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-036-000-0000-000	Kindergarten - Salaries of Teachers	\$ 221,543	\$ -	\$ 221,543	\$ 221,543	\$ -
15-120-100-101-036-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,104,686	\$ (45,000)	\$ 1,059,686	\$ 920,655	\$ 139,031
15-120-100-101-036-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 515	\$ 4,515	\$ 2,065	\$ 2,450
15-130-100-101-036-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 651,189	\$ (100,000)	\$ 551,189	\$ 530,287	\$ 20,902
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 251,968	\$ -	\$ 251,968	\$ 251,968	\$ -
15-190-100-340-036-000-0000-000	Purchased Technical Services	\$ 15,000	\$ -	\$ 15,000	\$ 1,151	\$ 13,849
15-190-100-590-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-190-100-610-036-000-0000-000	General Supplies	\$ 28,640	\$ -	\$ 28,640	\$ 26,060	\$ 2,580
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,277,526</b>	<b>\$ (144,485)</b>	<b>\$ 2,133,041</b>	<b>\$ 1,953,730</b>	<b>\$ 179,311</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-036-000-0000-000	Salaries of Teachers	\$ 67,455	\$ -	\$ 67,455	\$ 55,325	\$ 12,130
15-204-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 30,226	\$ -	\$ 30,226	\$ 28,945	\$ 1,281
15-204-100-610-036-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 98,681</b>	<b>\$ -</b>	<b>\$ 98,681</b>	<b>\$ 84,270</b>	<b>\$ 14,411</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-036-000-0000-000	Salaries of Teachers	\$ 521,752	\$ -	\$ 521,752	\$ 454,943	\$ 66,809
15-213-100-610-036-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ 1,748	\$ 1,252
	<b>Total Resource Room/Resource Center</b>	<b>\$ 524,752</b>	<b>\$ -</b>	<b>\$ 524,752</b>	<b>\$ 456,691</b>	<b>\$ 68,061</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 623,433</b>	<b>\$ -</b>	<b>\$ 623,433</b>	<b>\$ 540,961</b>	<b>\$ 82,472</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-036-000-0000-000	Salaries of Teachers	\$ 59,455	\$ -	\$ 59,455	\$ 44,591	\$ 14,864
15-240-100-610-036-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 1,829	\$ 671
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 61,955</b>	<b>\$ -</b>	<b>\$ 61,955</b>	<b>\$ 46,420</b>	<b>\$ 15,535</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-036-053-0000-000	Salaries of Teachers	\$ 2,100	\$ -	\$ 2,100	\$ 1,540	\$ 560
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ 2,100</b>	<b>\$ 1,540</b>	<b>\$ 560</b>
	<b>Total Before/After School Programs</b>	<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ 2,100</b>	<b>\$ 1,540</b>	<b>\$ 560</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,965,014</b>	<b>\$ (144,485)</b>	<b>\$ 2,820,529</b>	<b>\$ 2,542,652</b>	<b>\$ 277,878</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-173-036-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 12,500</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-036-000-0000-000	Salaries	\$ 99,725	\$ -	\$ 99,725	\$ 99,725	\$ -
15-000-213-600-036-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 417	\$ 83
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 100,225</b>	<b>\$ -</b>	<b>\$ 100,225</b>	<b>\$ 100,142</b>	<b>\$ 83</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-036-000-0000-000	Salaries of Other Professional Staff	\$ 58,955	\$ -	\$ 58,955	\$ 57,186	\$ 1,769
15-000-218-600-036-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 59,455</b>	<b>\$ -</b>	<b>\$ 59,455</b>	<b>\$ 57,186</b>	<b>\$ 2,269</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-036-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 226,917	\$ 59,613	\$ 286,530	\$ 286,530	\$ -
15-000-240-105-036-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 60,574	\$ -	\$ 60,574	\$ 60,571	\$ 3
15-000-240-600-036-000-0000-000	Supplies and Materials	\$ 2,500	\$ -	\$ 2,500	\$ 2,454	\$ 46
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 289,991</b>	<b>\$ 59,613</b>	<b>\$ 349,604</b>	<b>\$ 349,555</b>	<b>\$ 49</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-036-000-0000-000	Salaries	\$ 65,230	\$ -	\$ 65,230	\$ 65,230	\$ -
15-000-262-107-036-000-0000-000	Salaries of Non-instructional Aides	\$ 45,770	\$ 1,885	\$ 47,655	\$ 36,890	\$ 10,765
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 111,000</b>	<b>\$ 1,885</b>	<b>\$ 112,885</b>	<b>\$ 102,120</b>	<b>\$ 10,765</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 111,000</b>	<b>\$ 1,885</b>	<b>\$ 112,885</b>	<b>\$ 102,120</b>	<b>\$ 10,765</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-036-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,600	\$ -	\$ 3,600	\$ -	\$ 3,600
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,600</b>	<b>\$ -</b>	<b>\$ 3,600</b>	<b>\$ -</b>	<b>\$ 3,600</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-036-000-0000-000	Social Security Contributions	\$ 52,264	\$ -	\$ 52,264	\$ 47,789	\$ 4,475
15-000-291-249-036-000-0000-000	Other Retirement Contributions - Regular	\$ 68,179	\$ 14,036	\$ 82,215	\$ 82,215	\$ -
15-000-291-270-036-000-0000-000	Health Benefits	\$ 1,330,901	\$ 2,741	\$ 1,333,642	\$ 1,333,642	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,451,344</b>	<b>\$ 16,777</b>	<b>\$ 1,468,121</b>	<b>\$ 1,463,646</b>	<b>\$ 4,475</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,451,344</b>	<b>\$ 16,777</b>	<b>\$ 1,468,121</b>	<b>\$ 1,463,646</b>	<b>\$ 4,475</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,028,115</b>	<b>\$ 78,275</b>	<b>\$ 2,106,390</b>	<b>\$ 2,072,649</b>	<b>\$ 33,741</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 4,993,129</b>	<b>\$ (66,210)</b>	<b>\$ 4,926,919</b>	<b>\$ 4,615,301</b>	<b>\$ 311,618</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 36 Alexander Hamilton Acad.</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-120-100-730-036-000-0000-000	Grades 1-5	\$ 24,500	\$ -	\$ 24,500	\$ -	\$ 24,500
15-130-100-730-036-000-0000-000	Grades 6-8	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
<b>Total Equipment</b>		<u>\$ 31,500</u>	<u>\$ -</u>	<u>\$ 31,500</u>	<u>\$ -</u>	<u>\$ 31,500</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ 31,500</u>	<u>\$ -</u>	<u>\$ 31,500</u>	<u>\$ -</u>	<u>\$ 31,500</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 5,024,629</u>	<u>\$ (66,210)</u>	<u>\$ 4,958,419</u>	<u>\$ 4,615,301</u>	<u>\$ 343,118</u>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	<u>\$ 5,024,629</u>	<u>\$ (66,210)</u>	<u>\$ 4,958,419</u>	<u>\$ 4,615,301</u>	<u>\$ 343,118</u>
<b>Total Other Financing Sources</b>		<u>\$ 5,024,629</u>	<u>\$ (66,210)</u>	<u>\$ 4,958,419</u>	<u>\$ 4,615,301</u>	<u>\$ 343,118</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>	<b>(Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<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, 2022**

<u>School: No. 41 Dale Avenue</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-041-000-0000-000	Kindergarten - Salaries of Teachers	\$ 827,484	\$ (85,000)	\$ 742,484	\$ 740,829	\$ 1,655
15-120-100-101-041-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 134,010	\$ -	\$ 134,010	\$ 134,010	\$ -
15-120-100-101-041-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,050	\$ -	\$ 6,050	\$ 5,595	\$ 455
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 409,702	\$ (16,800)	\$ 392,902	\$ 392,045	\$ 857
15-190-100-610-041-000-0000-000	General Supplies	\$ 7,815	\$ -	\$ 7,815	\$ 7,796	\$ 19
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,385,061</b>	<b>\$ (101,800)</b>	<b>\$ 1,283,261</b>	<b>\$ 1,280,274</b>	<b>\$ 2,987</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-041-000-0000-000	Salaries of Teachers	\$ 235,320	\$ -	\$ 235,320	\$ 235,320	\$ -
15-204-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 169,605	\$ -	\$ 169,605	\$ 165,642	\$ 3,963
15-204-100-610-041-000-0000-000	General Supplies	\$ 2,005	\$ -	\$ 2,005	\$ 1,389	\$ 616
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 406,930</b>	<b>\$ -</b>	<b>\$ 406,930</b>	<b>\$ 402,351</b>	<b>\$ 4,579</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-041-000-0000-000	Salaries of Teachers	\$ 235,325	\$ 30	\$ 235,355	\$ 235,355	\$ -
	<b>Total Resource Room/Resource Center</b>	<b>\$ 235,325</b>	<b>\$ 30</b>	<b>\$ 235,355</b>	<b>\$ 235,355</b>	<b>\$ -</b>
<b>Autism:</b>						
15-214-100-101-041-000-0000-000	Salaries of Teachers	\$ 308,275	\$ (1,400)	\$ 306,875	\$ 306,314	\$ 561
15-214-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 242,900	\$ 47,600	\$ 290,500	\$ 242,556	\$ 47,944
15-214-100-610-041-000-0000-000	General Supplies	\$ 1,100	\$ -	\$ 1,100	\$ 1,088	\$ 12
	<b>Total Autism</b>	<b>\$ 552,275</b>	<b>\$ 46,200</b>	<b>\$ 598,475</b>	<b>\$ 549,958</b>	<b>\$ 48,517</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 1,194,530</b>	<b>\$ 46,230</b>	<b>\$ 1,240,760</b>	<b>\$ 1,187,664</b>	<b>\$ 53,096</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-041-000-0000-000	Salaries of Teachers	\$ 172,088	\$ -	\$ 172,088	\$ 172,088	\$ -
15-240-100-610-041-000-0000-000	General Supplies	\$ 905	\$ -	\$ 905	\$ 903	\$ 2
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 172,993</b>	<b>\$ -</b>	<b>\$ 172,993</b>	<b>\$ 172,991</b>	<b>\$ 2</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-106-041-061-0000-000	Other Salaries for Instruction	\$ 6,595	\$ -	\$ 6,595	\$ 3,138	\$ 3,458
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 6,595</b>	<b>\$ -</b>	<b>\$ 6,595</b>	<b>\$ 3,138</b>	<b>\$ 3,458</b>
	<b>Total Before/After School Programs</b>	<b>\$ 6,595</b>	<b>\$ -</b>	<b>\$ 6,595</b>	<b>\$ 3,138</b>	<b>\$ 3,458</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,759,179</b>	<b>\$ (55,570)</b>	<b>\$ 2,703,609</b>	<b>\$ 2,644,067</b>	<b>\$ 59,542</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-041-000-0000-000	Salaries	\$ 96,625	\$ 41,745	\$ 138,370	\$ 6,760	\$ 131,610
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 96,625</b>	<b>\$ 41,745</b>	<b>\$ 138,370</b>	<b>\$ 6,760</b>	<b>\$ 131,610</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-041-000-0000-000	Salaries of Other Professional Staff	\$ 39,867	\$ -	\$ 39,867	\$ 39,867	\$ 0
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 39,867</b>	<b>\$ -</b>	<b>\$ 39,867</b>	<b>\$ 39,867</b>	<b>\$ 0</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-600-041-000-0000-000	Supplies and Materials	\$ 2,250	\$ -	\$ 2,250	\$ 2,245	\$ 5
	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 2,250</b>	<b>\$ -</b>	<b>\$ 2,250</b>	<b>\$ 2,245</b>	<b>\$ 5</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-041-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 245,249	\$ 51,290	\$ 296,539	\$ 296,539	\$ -
15-000-240-105-041-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 139,890	\$ -	\$ 139,890	\$ 139,890	\$ -
15-000-240-600-041-000-0000-000	Supplies and Materials	\$ 2,130	\$ -	\$ 2,130	\$ 2,041	\$ 89
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 387,269</b>	<b>\$ 51,290</b>	<b>\$ 438,559</b>	<b>\$ 438,470</b>	<b>\$ 89</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-041-000-0000-000	Salaries	\$ 64,430	\$ -	\$ 64,430	\$ 64,430	\$ -
15-000-262-107-041-000-0000-000	Salaries of Non-instructional Aides	\$ 7,740	\$ 21,336	\$ 29,076	\$ 29,076	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 72,170</b>	<b>\$ 21,336</b>	<b>\$ 93,506</b>	<b>\$ 93,506</b>	<b>\$ -</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-041-000-0000-000	Salaries	\$ 56,762	\$ 500	\$ 57,262	\$ 39,266	\$ 17,996
	<b>Total Undist. Expend. - Security</b>	<b>\$ 56,762</b>	<b>\$ 500</b>	<b>\$ 57,262</b>	<b>\$ 39,266</b>	<b>\$ 17,996</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 128,932</b>	<b>\$ 21,836</b>	<b>\$ 150,768</b>	<b>\$ 132,773</b>	<b>\$ 17,996</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-041-000-0000-000	Social Security Contributions	\$ 91,944	\$ -	\$ 91,944	\$ 89,565	\$ 2,379
15-000-291-249-041-000-0000-000	Other Retirement Contributions - Regular	\$ 31,756	\$ 11,895	\$ 43,651	\$ 43,651	\$ -
15-000-291-270-041-000-0000-000	Health Benefits	\$ 1,516,475	\$ 5,975	\$ 1,522,450	\$ 1,522,450	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,640,175</b>	<b>\$ 17,870</b>	<b>\$ 1,658,045</b>	<b>\$ 1,655,666</b>	<b>\$ 2,379</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,640,175</b>	<b>\$ 17,870</b>	<b>\$ 1,658,045</b>	<b>\$ 1,655,666</b>	<b>\$ 2,379</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,295,118</b>	<b>\$ 132,742</b>	<b>\$ 2,427,860</b>	<b>\$ 2,275,780</b>	<b>\$ 152,079</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 5,054,297</b>	<b>\$ 77,172</b>	<b>\$ 5,131,469</b>	<b>\$ 4,919,847</b>	<b>\$ 211,621</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 41 Dale Avenue</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-110-100-730-041-000-0000-000	Kindergarten	\$ 7,200	\$ -	\$ 7,200	\$ 6,144	\$ 1,056
<b>Total Equipment</b>		<u>\$ 7,200</u>	<u>\$ -</u>	<u>\$ 7,200</u>	<u>\$ 6,144</u>	<u>\$ 1,056</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ 7,200</u>	<u>\$ -</u>	<u>\$ 7,200</u>	<u>\$ 6,144</u>	<u>\$ 1,056</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 5,061,497</u>	<u>\$ 77,172</u>	<u>\$ 5,138,669</u>	<u>\$ 4,925,991</u>	<u>\$ 212,678</u>
<b>Other Financing Sources:</b>						
<b>Operating Transfer In</b>		<u>\$ 5,061,497</u>	<u>\$ 77,172</u>	<u>\$ 5,138,669</u>	<u>\$ 4,925,991</u>	<u>\$ 212,678</u>
<b>Total Other Financing Sources</b>		<u>\$ 5,061,497</u>	<u>\$ 77,172</u>	<u>\$ 5,138,669</u>	<u>\$ 4,925,991</u>	<u>\$ 212,678</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>						
		<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, 2022**

<u>School: No. 051 Operations</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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-140-100-101-051-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 8,841,478	\$ (864,350)	\$ 7,977,128	\$ 7,864,929	\$ 112,199
15-140-100-101-051-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 6,000	\$ 5,697	\$ 11,697	\$ 5,697	\$ 6,000
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-051-000-0000-000	Other Salaries for Instruction	\$ 132,377	\$ -	\$ 132,377	\$ 132,377	\$ -
15-190-100-340-051-000-0000-000	Purchased Technical Services	\$ -	\$ 3,500	\$ 3,500	\$ 2,580	\$ 920
15-190-100-500-051-000-0000-000	Other Purchased Services (400-500 series)	\$ 48,577	\$ (4,933)	\$ 43,644	\$ 27,638	\$ 16,006
15-190-100-610-051-000-0000-000	General Supplies	\$ 89,194	\$ -	\$ 89,194	\$ 79,959	\$ 9,234
15-190-100-640-051-000-0000-000	Textbooks	\$ 2,500	\$ -	\$ 2,500	\$ 600	\$ 1,900
15-190-100-800-051-000-0000-000	Other Objects	\$ 3,500	\$ -	\$ 3,500	\$ 2,200	\$ 1,300
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 9,123,626</b>	<b>\$ (860,086)</b>	<b>\$ 8,263,540</b>	<b>\$ 8,115,980</b>	<b>\$ 147,560</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-101-051-000-0000-000	Salaries of Teachers	\$ 166,680	\$ -	\$ 166,680	\$ 117,642	\$ 49,039
15-201-100-106-051-000-0000-000	Other Salaries for Instruction	\$ 99,075	\$ -	\$ 99,075	\$ 98,844	\$ 231
15-201-100-610-051-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 1,193	\$ 807
15-201-100-640-051-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Cognitive - Mild</b>	<b>\$ 268,255</b>	<b>\$ -</b>	<b>\$ 268,255</b>	<b>\$ 217,678</b>	<b>\$ 50,577</b>
<b>Cognitive - Moderate:</b>						
15-202-100-610-051-000-0000-000	General Supplies	\$ 1,200	\$ -	\$ 1,200	\$ 1,171	\$ 29
	<b>Total Cognitive - Moderate</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ 1,171</b>	<b>\$ 29</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-051-000-0000-000	Salaries of Teachers	\$ 481,147	\$ (4,700)	\$ 476,447	\$ 424,019	\$ 52,428
15-204-100-106-051-000-0000-000	Other Salaries for Instruction	\$ 255,656	\$ -	\$ 255,656	\$ 252,882	\$ 2,774
15-204-100-610-051-000-0000-000	General Supplies	\$ 9,140	\$ -	\$ 9,140	\$ 5,248	\$ 3,892
15-204-100-640-051-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 746,443</b>	<b>\$ (4,700)</b>	<b>\$ 741,743</b>	<b>\$ 682,149</b>	<b>\$ 59,594</b>
<b>Behavioral Disabilities:</b>						
15-209-100-101-051-000-0000-000	Salaries of Teachers	\$ 100,725	\$ -	\$ 100,725	\$ 100,725	\$ -
15-209-100-106-051-000-0000-000	Other Salaries for Instruction	\$ 89,905	\$ -	\$ 89,905	\$ 89,905	\$ -
15-209-100-610-051-000-0000-000	General Supplies	\$ 2,420	\$ -	\$ 2,420	\$ 400	\$ 2,020
15-209-100-640-051-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Behavioral Disabilities</b>	<b>\$ 193,550</b>	<b>\$ -</b>	<b>\$ 193,550</b>	<b>\$ 191,030</b>	<b>\$ 2,520</b>
<b>Multiple Disabilities:</b>						
15-212-100-101-051-000-0000-000	Salaries of Teachers	\$ 164,480	\$ (2,300)	\$ 162,180	\$ 106,837	\$ 55,343
15-212-100-106-051-000-0000-000	Other Salaries for Instruction	\$ 108,398	\$ 500	\$ 108,898	\$ 108,898	\$ -
15-212-100-610-051-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-212-100-640-051-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Multiple Disabilities</b>	<b>\$ 275,378</b>	<b>\$ (1,800)</b>	<b>\$ 273,578</b>	<b>\$ 215,735</b>	<b>\$ 57,843</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-051-000-0000-000	Salaries of Teachers	\$ 1,685,858	\$ (98,400)	\$ 1,587,458	\$ 1,424,685	\$ 162,773
15-213-100-106-051-000-0000-000	Other Salaries for Instruction	\$ 99,575	\$ 500	\$ 100,075	\$ 100,075	\$ -
15-213-100-610-051-000-0000-000	General Supplies	\$ 1,098	\$ -	\$ 1,098	\$ -	\$ 1,098
	<b>Total Resource Room/Resource Center</b>	<b>\$ 1,786,531</b>	<b>\$ (97,900)</b>	<b>\$ 1,688,631</b>	<b>\$ 1,524,760</b>	<b>\$ 163,871</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 3,271,357</b>	<b>\$ (104,400)</b>	<b>\$ 3,166,957</b>	<b>\$ 2,832,522</b>	<b>\$ 334,435</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-051-000-0000-000	Salaries of Teachers	\$ 1,415,369	\$ (119,500)	\$ 1,295,869	\$ 1,220,479	\$ 75,390
15-240-100-610-051-000-0000-000	General Supplies	\$ 20,200	\$ -	\$ 20,200	\$ 2,490	\$ 17,710
15-240-100-640-051-000-0000-000	Textbooks	\$ 18,736	\$ -	\$ 18,736	\$ 459	\$ 18,277
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 1,454,305</b>	<b>\$ (119,500)</b>	<b>\$ 1,334,805</b>	<b>\$ 1,223,429</b>	<b>\$ 111,376</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-100-051-053-0000-000	Salaries	\$ 49,510	\$ 3,385	\$ 52,895	\$ 52,895	\$ -
15-401-100-500-051-000-0000-000	Purchased Services (300-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
15-401-100-800-051-000-0000-000	Other Objects	\$ 11,000	\$ -	\$ 11,000	\$ 9,280	\$ 1,720
	<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 60,710</b>	<b>\$ 3,385</b>	<b>\$ 64,095</b>	<b>\$ 62,175</b>	<b>\$ 1,920</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>						
15-402-100-100-051-053-0000-000	Salaries	\$ 564,720	\$ 1,707	\$ 566,427	\$ 532,473	\$ 33,954
15-402-100-500-051-000-0000-000	Purchased Services (300-500 series)	\$ 180,126	\$ (20,000)	\$ 160,126	\$ 129,665	\$ 30,461
15-402-100-600-051-000-0000-000	Supplies and Materials	\$ 62,604	\$ 20,000	\$ 82,604	\$ 76,650	\$ 5,954
	<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>\$ 807,450</b>	<b>\$ 1,707</b>	<b>\$ 809,157</b>	<b>\$ 738,788</b>	<b>\$ 70,369</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-051-053-0000-000	Salaries of Teachers	\$ -	\$ 9,100	\$ 9,100	\$ -	\$ 9,100
15-421-100-106-051-053-0000-000	Other Salaries for Instruction	\$ -	\$ 6,250	\$ 6,250	\$ -	\$ 6,250
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ -</b>	<b>\$ 15,350</b>	<b>\$ 15,350</b>	<b>\$ -</b>	<b>\$ 15,350</b>
	<b>Total Before/After School Programs</b>	<b>\$ -</b>	<b>\$ 15,350</b>	<b>\$ 15,350</b>	<b>\$ -</b>	<b>\$ 15,350</b>
<b>Summer School - Instruction</b>						
15-422-100-101-051-053-0000-000	Salaries of Teachers	\$ 4,225	\$ -	\$ 4,225	\$ 2,700	\$ 1,525
15-422-100-106-051-053-0000-000	Other Salaries for Instruction	\$ 500	\$ -	\$ 500	\$ 125	\$ 375
	<b>Total Summer School - Instruction</b>	<b>\$ 4,725</b>	<b>\$ -</b>	<b>\$ 4,725</b>	<b>\$ 2,825</b>	<b>\$ 1,900</b>
	<b>Total Summer School</b>	<b>\$ 4,725</b>	<b>\$ -</b>	<b>\$ 4,725</b>	<b>\$ 2,825</b>	<b>\$ 1,900</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 14,722,173</b>	<b>\$ (1,063,545)</b>	<b>\$ 13,658,628</b>	<b>\$ 12,975,719</b>	<b>\$ 682,909</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-105-051-000-0000-000	Salaries	\$ 263,380	\$ (219)	\$ 263,161	\$ 263,161	\$ -
15-000-211-100-051-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,900	\$ 5,943	\$ 18,843	\$ 18,843	\$ -
15-000-211-172-051-000-0000-000	Salaries of Family Support Teams	\$ -	\$ -	\$ -	\$ -	\$ -
15-000-211-173-051-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 25,400	\$ (5,165)	\$ 20,235	\$ 3,937	\$ 16,298
15-000-211-174-051-000-0000-000	Salaries of Community/School Coordinators	\$ 105,654	\$ (2,304)	\$ 103,350	\$ 103,350	\$ -
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 407,334</b>	<b>\$ (1,745)</b>	<b>\$ 405,589</b>	<b>\$ 389,291</b>	<b>\$ 16,298</b>
<b>Undistributed Expenditures - Health Services</b>						

**PATERSON PUBLIC SCHOOLS  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 051 Operations</u>		Original	Budget	Final	Variance	
		Budget	Adjustments	Budget	Actual	Final to Actual
15-000-213-100-051-000-0000-000	Salaries	\$ 162,181	\$ -	\$ 162,181	\$ 158,217	\$ 3,964
15-000-213-600-051-000-0000-000	Supplies and Materials	\$ 710	\$ -	\$ 710	\$ 394	\$ 316
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 162,891</b>	<b>\$ -</b>	<b>\$ 162,891</b>	<b>\$ 158,611</b>	<b>\$ 4,280</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-051-000-0000-000	Salaries of Other Professional Staff	\$ 1,103,621	\$ (104,056)	\$ 999,566	\$ 992,424	\$ 7,142
15-000-218-105-051-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 60,042	\$ 9,010	\$ 69,052	\$ 60,042	\$ 9,010
15-000-218-110-051-000-0000-000	Other Salaries	\$ 17,850	\$ (823)	\$ 17,028	\$ 17,028	\$ -
15-000-218-600-051-000-0000-000	Supplies and Materials	\$ 9,059	\$ -	\$ 9,059	\$ 8,768	\$ 291
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 1,190,572</b>	<b>\$ (95,868)</b>	<b>\$ 1,094,704</b>	<b>\$ 1,078,261</b>	<b>\$ 16,443</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-051-000-0000-000	Salaries of Supervisor of Instruction	\$ 205,776	\$ 166	\$ 205,942	\$ 205,942	\$ -
15-000-221-176-051-000-0000-000	Instructional Coaches	\$ 61,454	\$ 24,502	\$ 85,956	\$ 85,956	\$ -
15-000-221-320-051-000-0000-000	Purchased Prof- Educational Services	\$ 27,112	\$ 10,000	\$ 37,112	\$ 21,181	\$ 15,931
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<b>\$ 294,342</b>	<b>\$ 34,668</b>	<b>\$ 329,010</b>	<b>\$ 313,079</b>	<b>\$ 15,931</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-051-000-0000-000	Salaries	\$ 102,654	\$ -	\$ 102,654	\$ 102,652	\$ 2
15-000-222-300-051-000-0000-000	Purchased Professional and Technical Services	\$ 1,156	\$ -	\$ 1,156	\$ -	\$ 1,156
15-000-222-600-051-000-0000-000	Supplies and Materials	\$ 2,750	\$ -	\$ 2,750	\$ 2,729	\$ 21
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>		<b>\$ 106,560</b>	<b>\$ -</b>	<b>\$ 106,560</b>	<b>\$ 105,381</b>	<b>\$ 1,179</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-051-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 996,953	\$ (150,000)	\$ 846,953	\$ 713,372	\$ 133,581
15-000-240-105-051-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 296,056	\$ 37,312	\$ 333,368	\$ 296,056	\$ 37,312
15-000-240-590-051-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ -	\$ 250	\$ -	\$ 250
15-000-240-600-051-000-0000-000	Supplies and Materials	\$ 104,725	\$ (13,917)	\$ 90,809	\$ 85,347	\$ 5,462
15-000-240-800-051-000-0000-000	Other Objects	\$ 9,535	\$ -	\$ 9,535	\$ 1,970	\$ 7,566
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 1,407,519</b>	<b>\$ (126,604)</b>	<b>\$ 1,280,915</b>	<b>\$ 1,096,744</b>	<b>\$ 184,171</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-051-000-0000-000	Salaries	\$ 132,110	\$ 81,000	\$ 213,110	\$ 188,599	\$ 24,511
15-000-262-107-051-000-0000-000	Salaries of Non-instructional Aides	\$ 14,810	\$ 3,237	\$ 18,047	\$ 18,047	\$ -
15-000-262-610-051-000-0000-000	General Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 953	\$ 547
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 148,420</b>	<b>\$ 84,237</b>	<b>\$ 232,657</b>	<b>\$ 207,599</b>	<b>\$ 25,058</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-051-000-0000-000	Salaries	\$ 267,422	\$ -	\$ 267,422	\$ 267,422	\$ -
15-000-266-610-051-000-0000-000	General Supplies	\$ 8,000	\$ -	\$ 8,000	\$ 6,791	\$ 1,209
<b>Total Undist. Expend. - Security</b>		<b>\$ 275,422</b>	<b>\$ -</b>	<b>\$ 275,422</b>	<b>\$ 274,213</b>	<b>\$ 1,209</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 423,842</b>	<b>\$ 84,237</b>	<b>\$ 508,079</b>	<b>\$ 481,813</b>	<b>\$ 26,267</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-051-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 157,600	\$ -	\$ 157,600	\$ 141,657	\$ 15,944
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 157,600</b>	<b>\$ -</b>	<b>\$ 157,600</b>	<b>\$ 141,657</b>	<b>\$ 15,944</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-051-000-0000-000	Social Security Contributions	\$ 269,104	\$ (11,000)	\$ 258,104	\$ 257,222	\$ 882
15-000-291-249-051-000-0000-000	Other Retirement Contributions - Regular	\$ 301,378	\$ 42,991	\$ 344,369	\$ 344,369	\$ -
15-000-291-270-051-000-0000-000	Health Benefits	\$ 5,995,880	\$ 943	\$ 5,996,823	\$ 5,996,823	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 6,566,362</b>	<b>\$ 32,934</b>	<b>\$ 6,599,296</b>	<b>\$ 6,598,414</b>	<b>\$ 882</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 6,566,362</b>	<b>\$ 32,934</b>	<b>\$ 6,599,296</b>	<b>\$ 6,598,414</b>	<b>\$ 882</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 10,717,022</b>	<b>\$ (72,379)</b>	<b>\$ 10,644,644</b>	<b>\$ 10,363,250</b>	<b>\$ 281,393</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 25,439,195</b>	<b>\$ (1,135,923)</b>	<b>\$ 24,303,272</b>	<b>\$ 23,338,969</b>	<b>\$ 964,303</b>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-140-100-730-051-000-0000-000	Grades 9-12	\$ 38,500	\$ (10,000)	\$ 28,500	\$ 28,271	\$ 229
15-402-100-730-051-000-0000-000	School-Sponsored Co-Curricular and Extra-Curricular Activity	\$ 15,500	\$ -	\$ 15,500	\$ 7,598	\$ 7,902
<b>Total Equipment</b>		<b>\$ 54,000</b>	<b>\$ (10,000)</b>	<b>\$ 44,000</b>	<b>\$ 35,869</b>	<b>\$ 8,131</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 54,000</b>	<b>\$ (10,000)</b>	<b>\$ 44,000</b>	<b>\$ 35,869</b>	<b>\$ 8,131</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<b>\$ 25,493,195</b>	<b>\$ (1,145,923)</b>	<b>\$ 24,347,272</b>	<b>\$ 23,374,838</b>	<b>\$ 972,434</b>
<b>Other Financing Sources:</b>						
<b>Operating Transfer In</b>		<b>\$ 25,493,195</b>	<b>\$ (1,145,923)</b>	<b>\$ 24,347,272</b>	<b>\$ 23,374,838</b>	<b>\$ 972,434</b>
<b>Total Other Financing Sources</b>		<b>\$ 25,493,195</b>	<b>\$ (1,145,923)</b>	<b>\$ 24,347,272</b>	<b>\$ 23,374,838</b>	<b>\$ 972,434</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, July 1</b>						
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, June 30</b>						
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-140-100-101-052-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,035,955	\$ (78,000)	\$ 1,957,955	\$ 1,873,133	\$ 84,822
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-320-052-000-0000-000	Purchased Professional-Educational Services	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
15-190-100-500-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-190-100-610-052-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 187	\$ 3,813
15-190-100-800-052-000-0000-000	Other Objects	\$ 700	\$ -	\$ 700	\$ -	\$ 700
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,048,155</b>	<b>\$ (78,000)</b>	<b>\$ 1,970,155</b>	<b>\$ 1,873,320</b>	<b>\$ 96,835</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-610-052-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
	<b>Total Cognitive - Mild</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>
<b>Cognitive - Moderate:</b>						
15-202-100-106-052-000-0000-000	Other Salaries for Instruction	\$ 53,369	\$ 500	\$ 53,869	\$ 53,869	\$ -
	<b>Total Cognitive - Moderate</b>	<b>\$ 53,369</b>	<b>\$ 500</b>	<b>\$ 53,869</b>	<b>\$ 53,869</b>	<b>\$ -</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-106-052-000-0000-000	Other Salaries for Instruction	\$ 54,869	\$ -	\$ 54,869	\$ 12,208	\$ 42,661
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 54,869</b>	<b>\$ -</b>	<b>\$ 54,869</b>	<b>\$ 12,208</b>	<b>\$ 42,661</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-052-000-0000-000	Salaries of Teachers	\$ 534,157	\$ (106,000)	\$ 428,157	\$ 374,777	\$ 53,380
	<b>Total Resource Room/Resource Center</b>	<b>\$ 534,157</b>	<b>\$ (106,000)</b>	<b>\$ 428,157</b>	<b>\$ 374,777</b>	<b>\$ 53,380</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-052-053-0000-000	Salaries of Teachers	\$ 2,500	\$ 40,000	\$ 42,500	\$ 24,882	\$ 17,618
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 2,500</b>	<b>\$ 40,000</b>	<b>\$ 42,500</b>	<b>\$ 24,882</b>	<b>\$ 17,618</b>
	<b>Total Before/After School Programs</b>	<b>\$ 2,500</b>	<b>\$ 40,000</b>	<b>\$ 42,500</b>	<b>\$ 24,882</b>	<b>\$ 17,618</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,696,050</b>	<b>\$ (143,500)</b>	<b>\$ 2,552,550</b>	<b>\$ 2,339,057</b>	<b>\$ 213,493</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-052-000-0000-000	Salaries	\$ 12,900	\$ 1,461	\$ 14,361	\$ 14,361	\$ -
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 12,900</b>	<b>\$ 1,461</b>	<b>\$ 14,361</b>	<b>\$ 14,361</b>	<b>\$ -</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-052-000-0000-000	Salaries	\$ 78,055	\$ -	\$ 78,055	\$ 78,055	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 78,055</b>	<b>\$ -</b>	<b>\$ 78,055</b>	<b>\$ 78,055</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-052-000-0000-000	Salaries of Other Professional Staff	\$ 92,853	\$ -	\$ 92,853	\$ 90,298	\$ 2,555
15-000-218-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 110,874	\$ 4,030	\$ 114,904	\$ 98,781	\$ 16,123
15-000-218-600-052-000-0000-000	Supplies and Materials	\$ 700	\$ -	\$ 700	\$ 696	\$ 4
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 204,427</b>	<b>\$ 4,030</b>	<b>\$ 208,457</b>	<b>\$ 189,775</b>	<b>\$ 18,682</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-052-000-0000-000	Salaries of Supervisor of Instruction	\$ 20,540	\$ 16,127	\$ 36,667	\$ 36,667	\$ -
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 20,540</b>	<b>\$ 16,127</b>	<b>\$ 36,667</b>	<b>\$ 36,667</b>	<b>\$ -</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-052-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ -	\$ 300
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-580-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 100	\$ -	\$ 100	\$ -	\$ 100
	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-052-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 209,525	\$ (27,000)	\$ 182,525	\$ 180,133	\$ 2,392
15-000-240-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,876	\$ -	\$ 51,876	\$ 43,341	\$ 8,535
15-000-240-590-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 600	\$ -	\$ 600	\$ -	\$ 600
15-000-240-600-052-000-0000-000	Supplies and Materials	\$ 20,940	\$ -	\$ 20,940	\$ 16,859	\$ 4,081
15-000-240-800-052-000-0000-000	Other Objects	\$ 700	\$ -	\$ 700	\$ 385	\$ 315
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 283,641</b>	<b>\$ (27,000)</b>	<b>\$ 256,641</b>	<b>\$ 240,719</b>	<b>\$ 15,922</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-052-000-0000-000	Salaries	\$ 63,680	\$ -	\$ 63,680	\$ 63,680	\$ -
15-000-262-107-052-000-0000-000	Salaries of Non-instructional Aides	\$ 14,810	\$ 11,900	\$ 26,710	\$ 23,804	\$ 2,906
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 78,490</b>	<b>\$ 11,900</b>	<b>\$ 90,390</b>	<b>\$ 87,484</b>	<b>\$ 2,906</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-052-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 53,112	\$ -
15-000-266-600-052-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undist. Expend. - Security</b>	<b>\$ 53,612</b>	<b>\$ -</b>	<b>\$ 53,612</b>	<b>\$ 53,112</b>	<b>\$ 500</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 132,102</b>	<b>\$ 11,900</b>	<b>\$ 144,002</b>	<b>\$ 140,596</b>	<b>\$ 3,406</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-052-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ 1,683	\$ 3,317
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 1,683</b>	<b>\$ 3,317</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-052-000-0000-000	Social Security Contributions	\$ 40,006	\$ -	\$ 40,006	\$ 35,354	\$ 4,652
15-000-291-249-052-000-0000-000	Other Retirement Contributions - Regular	\$ 32,327	\$ 6,791	\$ 39,118	\$ 39,118	\$ -
15-000-291-270-052-000-0000-000	Health Benefits	\$ 966,001	\$ 2,278	\$ 968,279	\$ 968,279	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,038,334</b>	<b>\$ 9,069</b>	<b>\$ 1,047,403</b>	<b>\$ 1,042,751</b>	<b>\$ 4,652</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 52 Rosa Parks High School</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Final to Actual</u>	
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,038,334	9,069	1,047,403	1,042,751	4,652
TOTAL UNDISTRIBUTED EXPENDITURES		1,775,399	15,588	1,790,987	1,744,608	46,379
TOTAL CURRENT EXPENDITURES		4,471,449	(127,912)	4,343,537	4,083,665	259,872
TOTAL SCHOOL BASED EXPENDITURES		4,471,449	(127,912)	4,343,537	4,083,665	259,872
Other Financing Sources:						
	Operating Transfer In	4,471,449	(127,912)	4,343,537	4,083,665	259,872
Total Other Financing Sources		4,471,449	(127,912)	4,343,537	4,083,665	259,872
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1		-	-	-	-	-
Fund Balance, June 30		-	-	-	-	-

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 53 HARP Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-140-100-101-053-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,711,596	\$ (16,750)	\$ 1,694,846	\$ 1,654,368	\$ 40,478
15-140-100-101-053-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 8,000	\$ 207	\$ 8,207	\$ 8,071	\$ 135
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-610-053-000-0000-000	General Supplies	\$ 21,176	\$ -	\$ 21,176	\$ 8,753	\$ 12,424
15-190-100-640-053-000-0000-000	Textbooks	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
15-190-100-800-053-000-0000-000	Other Objects	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,747,172</b>	<b>\$ (16,543)</b>	<b>\$ 1,730,629</b>	<b>\$ 1,671,192</b>	<b>\$ 59,437</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-053-000-0000-000	Salaries of Teachers	\$ 61,455	\$ 57,110	\$ 118,565	\$ 80,752	\$ 37,813
15-204-100-106-053-000-0000-000	Other Salaries for Instruction	\$ 50,757	\$ 43,900	\$ 94,657	\$ 94,403	\$ 254
15-204-100-610-053-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ 736	\$ 2,264
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 115,212</b>	<b>\$ 101,010</b>	<b>\$ 216,222</b>	<b>\$ 175,892</b>	<b>\$ 40,330</b>
<b>Behavioral Disabilities:</b>						
15-209-100-101-053-000-0000-000	Salaries of Teachers	\$ -	\$ 55,310	\$ 55,310	\$ -	\$ 55,310
15-209-100-106-053-000-0000-000	Other Salaries for Instruction	\$ -	\$ 70,082	\$ 70,082	\$ 15,910	\$ 54,172
	<b>Total Behavioral Disabilities</b>	<b>\$ -</b>	<b>\$ 125,392</b>	<b>\$ 125,392</b>	<b>\$ 15,910</b>	<b>\$ 109,482</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-053-000-0000-000	Salaries of Teachers	\$ 389,830	\$ (72,000)	\$ 317,830	\$ 262,335	\$ 55,495
	<b>Total Resource Room/Resource Center</b>	<b>\$ 389,830</b>	<b>\$ (72,000)</b>	<b>\$ 317,830</b>	<b>\$ 262,335</b>	<b>\$ 55,495</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 505,042</b>	<b>\$ 154,402</b>	<b>\$ 659,444</b>	<b>\$ 454,138</b>	<b>\$ 205,306</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-053-000-0000-000	Salaries of Teachers	\$ 85,734	\$ -	\$ 85,734	\$ 85,734	\$ 0
15-240-100-610-053-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 52	\$ 948
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 86,734</b>	<b>\$ -</b>	<b>\$ 86,734</b>	<b>\$ 85,786</b>	<b>\$ 948</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-053-053-0000-000	Salaries of Teachers	\$ 7,105	\$ -	\$ 7,105	\$ 3,780	\$ 3,325
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 7,105</b>	<b>\$ -</b>	<b>\$ 7,105</b>	<b>\$ 3,780</b>	<b>\$ 3,325</b>
	<b>Total Before/After School Programs</b>	<b>\$ 7,105</b>	<b>\$ -</b>	<b>\$ 7,105</b>	<b>\$ 3,780</b>	<b>\$ 3,325</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,346,053</b>	<b>\$ 137,859</b>	<b>\$ 2,483,912</b>	<b>\$ 2,214,896</b>	<b>\$ 269,016</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-053-000-0000-000	Salaries	\$ 97,325	\$ -	\$ 97,325	\$ 93,796	\$ 3,529
15-000-213-102-053-000-0000-000	Salaries of Social Services Coordinators	\$ 74,645	\$ -	\$ 74,645	\$ 74,644	\$ 1
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 171,970</b>	<b>\$ -</b>	<b>\$ 171,970</b>	<b>\$ 168,440</b>	<b>\$ 3,530</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-053-000-0000-000	Salaries of Other Professional Staff	\$ 166,143	\$ (24,727)	\$ 141,416	\$ 141,416	\$ -
15-000-218-104-053-053-0000-000	Other Salaries	\$ 4,200	\$ -	\$ 4,200	\$ 3,591	\$ 609
15-000-218-600-053-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 890	\$ 110
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 171,343</b>	<b>\$ (24,727)</b>	<b>\$ 146,616</b>	<b>\$ 145,898</b>	<b>\$ 719</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-053-000-0000-000	Salaries of Supervisor of Instruction	\$ 25,644	\$ 18,616	\$ 44,260	\$ 44,260	\$ -
15-000-221-580-053-000-0000-000	Other Purch Services (400-500)	\$ 750	\$ -	\$ 750	\$ -	\$ 750
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 26,394</b>	<b>\$ 18,616</b>	<b>\$ 45,010</b>	<b>\$ 44,260</b>	<b>\$ 750</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-053-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 209,172	\$ 13,299	\$ 222,471	\$ 222,471	\$ -
15-000-240-105-053-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 75,524	\$ -	\$ 75,524	\$ 75,524	\$ -
15-000-240-590-053-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,369	\$ -	\$ 1,369	\$ 560	\$ 809
15-000-240-600-053-000-0000-000	Supplies and Materials	\$ 5,100	\$ -	\$ 5,100	\$ 3,361	\$ 1,739
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 291,165</b>	<b>\$ 13,299</b>	<b>\$ 304,464</b>	<b>\$ 301,915</b>	<b>\$ 2,548</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-053-000-0000-000	Salaries	\$ 63,680	\$ -	\$ 63,680	\$ 60,957	\$ 2,723
15-000-262-107-053-000-0000-000	Salaries of Non-instructional Aides	\$ 14,810	\$ -	\$ 14,810	\$ 6,538	\$ 8,272
15-000-262-610-053-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 79,490</b>	<b>\$ -</b>	<b>\$ 79,490</b>	<b>\$ 67,495</b>	<b>\$ 11,995</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-053-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 52,669	\$ 443
15-000-266-610-053-000-0000-000	General Supplies	\$ 1,250	\$ -	\$ 1,250	\$ 1,129	\$ 121
	<b>Total Undist. Expend. - Security</b>	<b>\$ 54,362</b>	<b>\$ -</b>	<b>\$ 54,362</b>	<b>\$ 53,799</b>	<b>\$ 563</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-053-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,160	\$ -	\$ 3,160	\$ 2,295	\$ 865
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,160</b>	<b>\$ -</b>	<b>\$ 3,160</b>	<b>\$ 2,295</b>	<b>\$ 865</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-053-000-0000-000	Social Security Contributions	\$ 31,304	\$ 1,597	\$ 32,901	\$ 32,901	\$ -
15-000-291-249-053-000-0000-000	Other Retirement Contributions - Regular	\$ 42,691	\$ 10,280	\$ 52,971	\$ 52,971	\$ -
15-000-291-270-053-000-0000-000	Health Benefits	\$ 828,006	\$ 11,866	\$ 839,872	\$ 839,872	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 902,001</b>	<b>\$ 23,743</b>	<b>\$ 925,744</b>	<b>\$ 925,744</b>	<b>\$ -</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 902,001</b>	<b>\$ 23,743</b>	<b>\$ 925,744</b>	<b>\$ 925,744</b>	<b>\$ -</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 53 HARP Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
TOTAL UNDISTRIBUTED EXPENDITURES		1,699,885	30,932	1,730,817	1,709,846
TOTAL CURRENT EXPENDITURES		4,045,938	168,791	4,214,729	3,924,742
TOTAL SCHOOL BASED EXPENDITURES		4,045,938	168,791	4,214,729	3,924,742
Other Financing Sources:					
	Operating Transfer In	4,045,938	168,791	4,214,729	3,924,742
Total Other Financing Sources		4,045,938	168,791	4,214,729	3,924,742
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	-	-	-	-
Fund Balance, July 1		-	-	-	-
Fund Balance, June 30		-	-	-	-

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 54 Panther Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,204,528	\$ (109,313)	\$ 1,095,215	\$ 947,512	\$ 147,703
15-140-100-101-054-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ 7,697	\$ 303
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-610-054-000-0000-000	General Supplies	\$ 8,440	\$ -	\$ 8,440	\$ 8,117	\$ 323
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 1,220,968</b>	<b>\$ (109,313)</b>	<b>\$ 1,111,655</b>	<b>\$ 963,326</b>	<b>\$ 148,329</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-054-000-0000-000	Salaries of Teachers	\$ 130,087	\$ -	\$ 130,087	\$ 102,635	\$ 27,452
15-204-100-610-054-000-0000-000	General Supplies	\$ 6,160	\$ -	\$ 6,160	\$ 2,330	\$ 3,830
<b>Total Learning and/or Language Disabilities</b>		<b>\$ 136,247</b>	<b>\$ -</b>	<b>\$ 136,247</b>	<b>\$ 104,965</b>	<b>\$ 31,282</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-054-000-0000-000	Salaries of Teachers	\$ 409,828	\$ 4,000	\$ 413,828	\$ 395,109	\$ 18,719
<b>Total Resource Room/Resource Center</b>		<b>\$ 409,828</b>	<b>\$ 4,000</b>	<b>\$ 413,828</b>	<b>\$ 395,109</b>	<b>\$ 18,719</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 546,075</b>	<b>\$ 4,000</b>	<b>\$ 550,075</b>	<b>\$ 500,074</b>	<b>\$ 50,001</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-054-000-0000-000	Salaries of Teachers	\$ 35,673	\$ -	\$ 35,673	\$ 35,673	\$ -
15-240-100-610-054-000-0000-000	General Supplies	\$ 4,180	\$ -	\$ 4,180	\$ -	\$ 4,180
<b>Total Bilingual Education - Instruction</b>		<b>\$ 39,853</b>	<b>\$ -</b>	<b>\$ 39,853</b>	<b>\$ 35,673</b>	<b>\$ 4,180</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-054-053-0000-000	Salaries of Teachers	\$ 13,400	\$ (400)	\$ 13,000	\$ 823	\$ 12,178
<b>Total Before/After School Programs - Instruction</b>		<b>\$ 13,400</b>	<b>\$ (400)</b>	<b>\$ 13,000</b>	<b>\$ 823</b>	<b>\$ 12,178</b>
<b>Total Before/After School Programs</b>		<b>\$ 13,400</b>	<b>\$ (400)</b>	<b>\$ 13,000</b>	<b>\$ 823</b>	<b>\$ 12,178</b>
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 1,820,296</b>	<b>\$ (105,713)</b>	<b>\$ 1,714,583</b>	<b>\$ 1,499,895</b>	<b>\$ 214,688</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-054-000-0000-000	Salaries	\$ 12,900	\$ 26,700	\$ 39,600	\$ -	\$ 39,600
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>		<b>\$ 12,900</b>	<b>\$ 26,700</b>	<b>\$ 39,600</b>	<b>\$ -</b>	<b>\$ 39,600</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-054-000-0000-000	Salaries	\$ 70,055	\$ -	\$ 70,055	\$ 64,100	\$ 5,955
15-000-213-610-054-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 443	\$ 57
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 70,555</b>	<b>\$ -</b>	<b>\$ 70,555</b>	<b>\$ 64,544</b>	<b>\$ 6,011</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-054-000-0000-000	Salaries of Other Professional Staff	\$ 156,180	\$ 8,000	\$ 164,180	\$ 164,180	\$ -
15-000-218-104-054-053-0000-000	Other Salaries	\$ 3,780	\$ -	\$ 3,780	\$ 3,030	\$ 750
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 159,960</b>	<b>\$ 8,000</b>	<b>\$ 167,960</b>	<b>\$ 167,210</b>	<b>\$ 750</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-054-000-0000-000	Salaries of Supervisor of Instruction	\$ 193,997	\$ 33,200	\$ 227,197	\$ 197,422	\$ 29,775
15-000-221-110-054-000-0000-000	Other Salaries	\$ 112,475	\$ -	\$ 112,475	\$ 112,006	\$ 469
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<b>\$ 306,472</b>	<b>\$ 33,200</b>	<b>\$ 339,672</b>	<b>\$ 309,428</b>	<b>\$ 30,244</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-580-054-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ 400	\$ 650	\$ 350	\$ 300
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>		<b>\$ 250</b>	<b>\$ 400</b>	<b>\$ 650</b>	<b>\$ 350</b>	<b>\$ 300</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-054-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 117,252	\$ 900	\$ 118,152	\$ 118,151	\$ 1
15-000-240-105-054-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 45,176	\$ -	\$ 45,176	\$ 45,176	\$ -
15-000-240-590-054-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ 224	\$ 276
15-000-240-600-054-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ 233	\$ 17
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 163,178</b>	<b>\$ 900</b>	<b>\$ 164,078</b>	<b>\$ 163,785</b>	<b>\$ 293</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-054-000-0000-000	Salaries	\$ 62,880	\$ -	\$ 62,880	\$ 62,880	\$ -
15-000-262-107-054-000-0000-000	Salaries of Non-instructional Aides	\$ 22,550	\$ 4,550	\$ 27,100	\$ 25,268	\$ 1,832
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 85,430</b>	<b>\$ 4,550</b>	<b>\$ 89,980</b>	<b>\$ 88,148</b>	<b>\$ 1,832</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-054-000-0000-000	Salaries	\$ 124,857	\$ -	\$ 124,857	\$ 115,889	\$ 8,968
15-000-266-610-054-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 991	\$ 9
<b>Total Undist. Expend. - Security</b>		<b>\$ 125,857</b>	<b>\$ -</b>	<b>\$ 125,857</b>	<b>\$ 116,880</b>	<b>\$ 8,977</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 211,287</b>	<b>\$ 4,550</b>	<b>\$ 215,837</b>	<b>\$ 205,029</b>	<b>\$ 10,808</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-054-000-0000-000	Social Security Contributions	\$ 38,080	\$ -	\$ 38,080	\$ 33,620	\$ 4,460
15-000-291-249-054-000-0000-000	Other Retirement Contributions - Regular	\$ 29,681	\$ 4,201	\$ 33,882	\$ 33,882	\$ -
15-000-291-270-054-000-0000-000	Health Benefits	\$ 829,955	\$ 7,532	\$ 837,487	\$ 837,487	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 897,716</b>	<b>\$ 11,733</b>	<b>\$ 909,449</b>	<b>\$ 904,989</b>	<b>\$ 4,460</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 897,716</b>	<b>\$ 11,733</b>	<b>\$ 909,449</b>	<b>\$ 904,989</b>	<b>\$ 4,460</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 1,822,318</b>	<b>\$ 85,483</b>	<b>\$ 1,907,801</b>	<b>\$ 1,815,334</b>	<b>\$ 92,467</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 3,642,614</b>	<b>\$ (20,230)</b>	<b>\$ 3,622,384</b>	<b>\$ 3,315,230</b>	<b>\$ 307,155</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<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>
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,642,614	\$ (20,230)	\$ 3,622,384	\$ 3,315,230	\$ 307,155
Other Financing Sources:						
	Operating Transfer In	\$ 3,642,614	\$ (20,230)	\$ 3,622,384	\$ 3,315,230	\$ 307,155
Total Other Financing Sources		\$ 3,642,614	\$ (20,230)	\$ 3,622,384	\$ 3,315,230	\$ 307,155
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 55 International High School and 57 Garrett Morga</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-140-100-101-055-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 3,512,619	\$ (124,000)	\$ 3,388,619	\$ 3,301,014	\$ 87,605
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-610-055-000-0000-000	General Supplies	\$ 45,250	\$ -	\$ 45,250	\$ 44,742	\$ 508
15-190-100-640-055-000-0000-000	Textbooks	\$ 10,725	\$ -	\$ 10,725	\$ 9,681	\$ 1,044
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 3,568,594</b>	<b>\$ (124,000)</b>	<b>\$ 3,444,594</b>	<b>\$ 3,355,437</b>	<b>\$ 89,157</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Moderate:</b>						
15-202-100-101-055-000-0000-000	Salaries of Teachers	\$ 67,455	\$ -	\$ 67,455	\$ 67,455	\$ -
15-202-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 49,557	\$ -	\$ 49,557	\$ 49,557	\$ -
15-202-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,300	\$ -	\$ 1,300	\$ 503	\$ 797
	<b>Total Cognitive - Moderate</b>	<b>\$ 118,312</b>	<b>\$ -</b>	<b>\$ 118,312</b>	<b>\$ 117,515</b>	<b>\$ 797</b>
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-055-000-0000-000	Salaries of Teachers	\$ 58,455	\$ 42,300	\$ 100,755	\$ 89,410	\$ 11,345
15-204-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 52,829	\$ -	\$ 52,829	\$ 52,829	\$ -
15-204-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 112,484</b>	<b>\$ 42,300</b>	<b>\$ 154,784</b>	<b>\$ 142,239</b>	<b>\$ 12,545</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-055-000-0000-000	Salaries of Teachers	\$ 620,008	\$ (108,110)	\$ 511,898	\$ 480,861	\$ 31,037
15-213-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,490	\$ -	\$ 4,490	\$ 4,439	\$ 51
	<b>Total Resource Room/Resource Center</b>	<b>\$ 624,498</b>	<b>\$ (108,110)</b>	<b>\$ 516,388</b>	<b>\$ 485,300</b>	<b>\$ 31,088</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 855,294</b>	<b>\$ (65,810)</b>	<b>\$ 789,484</b>	<b>\$ 745,055</b>	<b>\$ 44,429</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-055-000-0000-000	Salaries of Teachers	\$ 78,907	\$ -	\$ 78,907	\$ 78,907	\$ -
15-240-100-340-055-000-0000-000	Purchased Technical Services	\$ 1,718	\$ -	\$ 1,718	\$ 1,718	\$ -
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 80,625</b>	<b>\$ -</b>	<b>\$ 80,625</b>	<b>\$ 80,625</b>	<b>\$ -</b>
<b>School-Spon. Cocurricular Actvs. - Inst.</b>						
15-401-100-100-055-053-0000-000	Salaries	\$ 7,829	\$ -	\$ 7,829	\$ 7,829	\$ -
	<b>Total School-Spon. Cocurricular Actvs. - Inst.</b>	<b>\$ 7,829</b>	<b>\$ -</b>	<b>\$ 7,829</b>	<b>\$ 7,829</b>	<b>\$ -</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,512,342</b>	<b>\$ (189,810)</b>	<b>\$ 4,322,532</b>	<b>\$ 4,188,945</b>	<b>\$ 133,587</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-104-055-000-0000-000	Salaries	\$ 112,197	\$ -	\$ 112,197	\$ 100,306	\$ 11,891
15-000-211-100-055-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 124,697</b>	<b>\$ -</b>	<b>\$ 124,697</b>	<b>\$ 100,306</b>	<b>\$ 24,391</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-055-000-0000-000	Salaries	\$ 102,668	\$ (0)	\$ 102,668	\$ 102,667	\$ 1
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 102,668</b>	<b>\$ (0)</b>	<b>\$ 102,668</b>	<b>\$ 102,667</b>	<b>\$ 1</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-055-000-0000-000	Salaries of Other Professional Staff	\$ 295,413	\$ 1,200	\$ 296,613	\$ 265,939	\$ 30,674
15-000-218-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 112,324	\$ 9,070	\$ 121,394	\$ 87,137	\$ 34,257
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 407,737</b>	<b>\$ 10,270</b>	<b>\$ 418,007</b>	<b>\$ 353,076</b>	<b>\$ 64,930</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-055-000-0000-000	Salaries of Supervisor of Instruction	\$ 32,029	\$ (1,917)	\$ 30,112	\$ 30,082	\$ 29
15-000-221-600-055-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 32,529</b>	<b>\$ (1,917)</b>	<b>\$ 30,612</b>	<b>\$ 30,082</b>	<b>\$ 529</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-055-000-0000-000	Salaries	\$ 58,456	\$ -	\$ 58,456	\$ 58,455	\$ 1
15-000-222-600-055-000-0000-000	Supplies and Materials	\$ 17,748	\$ 2,200	\$ 19,948	\$ 16,483	\$ 3,466
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 76,204</b>	<b>\$ 2,200</b>	<b>\$ 78,404</b>	<b>\$ 74,938</b>	<b>\$ 3,467</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-055-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 425,143	\$ 90,850	\$ 515,993	\$ 287,272	\$ 228,721
15-000-240-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 158,178	\$ -	\$ 158,178	\$ 139,015	\$ 19,163
15-000-240-590-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 8,000	\$ (7,393)	\$ 607	\$ 607	\$ -
15-000-240-600-055-000-0000-000	Supplies and Materials	\$ 19,200	\$ -	\$ 19,200	\$ 18,733	\$ 467
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 610,521</b>	<b>\$ 83,457</b>	<b>\$ 693,978</b>	<b>\$ 445,627</b>	<b>\$ 248,351</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-055-000-0000-000	Salaries	\$ 88,530	\$ (10,417)	\$ 78,113	\$ 78,113	\$ -
15-000-262-600-055-000-0000-000	General Supplies	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 90,030</b>	<b>\$ (10,417)</b>	<b>\$ 79,613</b>	<b>\$ 78,113</b>	<b>\$ 1,500</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-055-000-0000-000	Salaries	\$ 71,745	\$ -	\$ 71,745	\$ 71,745	\$ -
15-000-266-600-055-000-0000-000	General Supplies	\$ 300	\$ -	\$ 300	\$ 300	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 72,045</b>	<b>\$ -</b>	<b>\$ 72,045</b>	<b>\$ 72,045</b>	<b>\$ -</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
		<b>\$ 162,075</b>	<b>\$ (10,417)</b>	<b>\$ 151,658</b>	<b>\$ 150,158</b>	<b>\$ 1,500</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-055-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,473	\$ (3,400)	\$ 73	\$ -	\$ 73
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 3,473</b>	<b>\$ (3,400)</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ 73</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 55 International High School and 57 Garrett Morga</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-055-000-0000-000	Social Security Contributions	\$ 66,305	\$ (6,818)	\$ 59,487	\$ 57,154	\$ 2,333
15-000-291-249-055-000-0000-000	Other Retirement Contributions - Regular	\$ 94,846	\$ 23,791	\$ 118,637	\$ 118,637	\$ -
15-000-291-270-055-000-0000-000	Health Benefits	\$ 1,766,504	\$ 6,899	\$ 1,773,403	\$ 1,773,403	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 1,927,655</u>	<u>\$ 23,872</u>	<u>\$ 1,951,527</u>	<u>\$ 1,949,195</u>	<u>\$ 2,333</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 1,927,655</u>	<u>\$ 23,872</u>	<u>\$ 1,951,527</u>	<u>\$ 1,949,195</u>	<u>\$ 2,333</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 3,447,558</u>	<u>\$ 104,065</u>	<u>\$ 3,551,623</u>	<u>\$ 3,206,050</u>	<u>\$ 345,574</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 7,959,900</u>	<u>\$ (85,745)</u>	<u>\$ 7,874,155</u>	<u>\$ 7,394,995</u>	<u>\$ 479,161</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 7,959,900</u>	<u>\$ (85,745)</u>	<u>\$ 7,874,155</u>	<u>\$ 7,394,995</u>	<u>\$ 479,161</u>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	<u>\$ 7,959,900</u>	<u>\$ (85,745)</u>	<u>\$ 7,874,155</u>	<u>\$ 7,394,995</u>	<u>\$ 479,161</u>
<b>Total Other Financing Sources</b>		<u>\$ 7,959,900</u>	<u>\$ (85,745)</u>	<u>\$ 7,874,155</u>	<u>\$ 7,394,995</u>	<u>\$ 479,161</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
	<b>(Under) Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<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, 2022**

<u>School: No. 60 Stars Academy</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-101-060-000-0000-000	Salaries of Teachers	\$ 93,447	\$ -	\$ 93,447	\$ -	\$ 93,447
15-201-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 89,905	\$ -	\$ 89,905	\$ 89,905	\$ -
15-201-100-320-060-000-0000-000	Purchased Professional-Educational Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-201-100-610-060-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 641	\$ 1,860
15-201-100-640-060-000-0000-000	Textbooks	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400
<b>Total Cognitive - Mild</b>		<u>\$ 188,252</u>	<u>\$ -</u>	<u>\$ 188,252</u>	<u>\$ 90,546</u>	<u>\$ 97,707</u>
<b>Cognitive - Moderate:</b>						
15-202-100-101-060-000-0000-000	Salaries of Teachers	\$ 223,943	\$ 149,200	\$ 373,143	\$ 373,082	\$ 61
15-202-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 52,829	\$ 127,510	\$ 180,339	\$ 170,550	\$ 9,789
15-202-100-610-060-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ 1,718	\$ 1,282
<b>Total Cognitive - Moderate</b>		<u>\$ 279,772</u>	<u>\$ 276,710</u>	<u>\$ 556,482</u>	<u>\$ 545,350</u>	<u>\$ 11,132</u>
<b>Autism:</b>						
15-214-100-101-060-000-0000-000	Salaries of Teachers	\$ 461,582	\$ (67,800)	\$ 393,782	\$ 324,547	\$ 69,235
15-214-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 457,168	\$ (79,400)	\$ 377,768	\$ 303,751	\$ 74,018
15-214-100-610-060-000-0000-000	General Supplies	\$ 3,430	\$ -	\$ 3,430	\$ -	\$ 3,430
<b>Total Autism</b>		<u>\$ 922,180</u>	<u>\$ (147,200)</u>	<u>\$ 774,980</u>	<u>\$ 628,298</u>	<u>\$ 146,682</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<u>\$ 1,390,204</u>	<u>\$ 129,510</u>	<u>\$ 1,519,714</u>	<u>\$ 1,264,193</u>	<u>\$ 255,521</u>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-060-000-0000-000	Salaries of Teachers	\$ 23,782	\$ -	\$ 23,782	\$ 23,782	\$ -
<b>Total Bilingual Education - Instruction</b>		<u>\$ 23,782</u>	<u>\$ -</u>	<u>\$ 23,782</u>	<u>\$ 23,782</u>	<u>\$ -</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-100-060-038-0000-000	Salaries	\$ 4,300	\$ -	\$ 4,300	\$ -	\$ 4,300
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>		<u>\$ 4,300</u>	<u>\$ -</u>	<u>\$ 4,300</u>	<u>\$ -</u>	<u>\$ 4,300</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>						
15-424-100-101-060-000-0000-000	Salaries of Teachers	\$ 267,545	\$ 500	\$ 268,045	\$ 236,926	\$ 31,120
15-424-100-590-060-000-0000-000	Other Purchased Services (400-500 series)	\$ 300	\$ -	\$ 300	\$ -	\$ 300
15-424-100-800-060-000-0000-000	Other Objects	\$ 400	\$ -	\$ 400	\$ -	\$ 400
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>		<u>\$ 268,245</u>	<u>\$ 500</u>	<u>\$ 268,745</u>	<u>\$ 236,926</u>	<u>\$ 31,820</u>
<b>Other Supplemental/At-Risk Programs - Support</b>						
15-424-240-103-060-000-0000-000	Salaries	\$ 195,155	\$ -	\$ 195,155	\$ 195,155	\$ -
15-424-240-610-060-000-0000-000	Supplies and Materials	\$ 4,300	\$ 174	\$ 4,474	\$ 2,412	\$ 2,062
15-424-240-800-060-000-0000-000	Other Objects	\$ 600	\$ -	\$ 600	\$ -	\$ 600
<b>Total Other Supplemental/At-Risk Programs - Support</b>		<u>\$ 200,055</u>	<u>\$ 174</u>	<u>\$ 200,229</u>	<u>\$ 197,567</u>	<u>\$ 2,662</u>
<b>Total Other Supplemental/At-Risk Programs</b>		<u>\$ 468,300</u>	<u>\$ 674</u>	<u>\$ 468,974</u>	<u>\$ 434,492</u>	<u>\$ 34,482</u>
<b>Total Instruction and At-Risk Programs</b>		<u>\$ 1,886,586</u>	<u>\$ 130,184</u>	<u>\$ 2,016,770</u>	<u>\$ 1,722,467</u>	<u>\$ 294,303</u>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-060-000-0000-000	Salaries	\$ 103,467	\$ -	\$ 103,467	\$ 103,467	\$ -
<b>Total Undistributed Expenditures - Health Services</b>		<u>\$ 103,467</u>	<u>\$ -</u>	<u>\$ 103,467</u>	<u>\$ 103,467</u>	<u>\$ -</u>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-060-000-0000-000	Salaries of Other Professional Staff	\$ 17,411	\$ -	\$ 17,411	\$ 17,411	\$ -
15-000-218-600-060-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ -	\$ 250
<b>Total Undist. Expend. - Guidance Services</b>		<u>\$ 17,661</u>	<u>\$ -</u>	<u>\$ 17,661</u>	<u>\$ 17,411</u>	<u>\$ 250</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-060-000-0000-000	Salaries of Supervisor of Instruction	\$ 10,208	\$ 58	\$ 10,266	\$ 10,266	\$ -
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<u>\$ 10,208</u>	<u>\$ 58</u>	<u>\$ 10,266</u>	<u>\$ 10,266</u>	<u>\$ -</u>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-060-000-0000-000	Salaries	\$ 164,960	\$ (20,250)	\$ 144,710	\$ 68,020	\$ 76,690
<b>Total Undist. Expend. - Custodial Services</b>		<u>\$ 164,960</u>	<u>\$ (20,250)</u>	<u>\$ 144,710</u>	<u>\$ 68,020</u>	<u>\$ 76,690</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-060-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,500	\$ -	\$ 2,500	\$ 594	\$ 1,906
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 594</u>	<u>\$ 1,906</u>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-060-000-0000-000	Social Security Contributions	\$ 65,222	\$ (10,933)	\$ 54,289	\$ 54,289	\$ -
15-000-291-249-060-000-0000-000	Other Retirement Contributions - Regular	\$ 9,820	\$ 1,268	\$ 11,088	\$ 11,088	\$ -
15-000-291-270-060-000-0000-000	Health Benefits	\$ 787,535	\$ 5,996	\$ 793,531	\$ 793,531	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 862,577</u>	<u>\$ (3,669)</u>	<u>\$ 858,908</u>	<u>\$ 858,908</u>	<u>\$ -</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 862,577</u>	<u>\$ (3,669)</u>	<u>\$ 858,908</u>	<u>\$ 858,908</u>	<u>\$ -</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 1,161,373</u>	<u>\$ (23,860)</u>	<u>\$ 1,137,513</u>	<u>\$ 1,058,666</u>	<u>\$ 78,846</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 3,047,959</u>	<u>\$ 106,324</u>	<u>\$ 3,154,283</u>	<u>\$ 2,781,134</u>	<u>\$ 373,149</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 3,047,959</u>	<u>\$ 106,324</u>	<u>\$ 3,154,283</u>	<u>\$ 2,781,134</u>	<u>\$ 373,149</u>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	\$ 3,047,959	\$ 106,324	\$ 3,154,283	\$ 2,781,134	\$ 373,149
<b>Total Other Financing Sources</b>	<u>\$ 3,047,959</u>	<u>\$ 106,324</u>	<u>\$ 3,154,283</u>	<u>\$ 2,781,134</u>	<u>\$ 373,149</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	<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, 2022**

<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>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-120-100-101-068-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 103,598	\$ -	\$ 103,598	\$ 103,597	\$ 1
15-130-100-101-068-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,804,449	\$ (30,000)	\$ 2,774,449	\$ 2,672,051	\$ 102,398
15-130-100-101-068-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ 6,217	\$ 10,217	\$ 3,580	\$ 6,638
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-610-068-000-0000-000	General Supplies	\$ 62,000	\$ -	\$ 62,000	\$ 20,522	\$ 41,478
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 2,974,047</b>	<b>\$ (23,783)</b>	<b>\$ 2,950,264</b>	<b>\$ 2,799,749</b>	<b>\$ 150,516</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-068-000-0000-000	Salaries of Teachers	\$ 57,955	\$ 162,658	\$ 220,613	\$ 220,613	\$ -
15-204-100-106-068-000-0000-000	Other Salaries for Instruction	\$ 97,503	\$ 63,100	\$ 160,603	\$ 160,544	\$ 59
15-204-100-610-068-000-0000-000	General Supplies	\$ 4,750	\$ -	\$ 4,750	\$ 1,357	\$ 3,393
	<b>Total Learning and/or Language Disabilities</b>	<b>\$ 160,208</b>	<b>\$ 225,758</b>	<b>\$ 385,966</b>	<b>\$ 382,514</b>	<b>\$ 3,452</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-068-000-0000-000	Salaries of Teachers	\$ 518,526	\$ -	\$ 518,526	\$ 518,369	\$ 158
15-213-100-610-068-000-0000-000	General Supplies	\$ 5,510	\$ -	\$ 5,510	\$ 1,045	\$ 4,465
	<b>Total Resource Room/Resource Center</b>	<b>\$ 524,036</b>	<b>\$ -</b>	<b>\$ 524,036</b>	<b>\$ 519,413</b>	<b>\$ 4,623</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 684,244</b>	<b>\$ 225,758</b>	<b>\$ 910,002</b>	<b>\$ 901,928</b>	<b>\$ 8,075</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-068-000-0000-000	Salaries of Teachers	\$ 508,640	\$ (61,400)	\$ 447,240	\$ 386,991	\$ 60,249
15-240-100-610-068-000-0000-000	General Supplies	\$ 19,760	\$ -	\$ 19,760	\$ -	\$ 19,760
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 528,400</b>	<b>\$ (61,400)</b>	<b>\$ 467,000</b>	<b>\$ 386,991</b>	<b>\$ 80,009</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,186,691</b>	<b>\$ 140,576</b>	<b>\$ 4,327,267</b>	<b>\$ 4,088,668</b>	<b>\$ 238,599</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-068-000-0000-000	Salaries	\$ 70,055	\$ -	\$ 70,055	\$ 70,055	\$ -
15-000-213-600-068-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 143	\$ 57
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 70,255</b>	<b>\$ -</b>	<b>\$ 70,255</b>	<b>\$ 70,198</b>	<b>\$ 57</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-068-000-0000-000	Salaries of Other Professional Staff	\$ 142,658	\$ 40,077	\$ 182,735	\$ 182,735	\$ -
15-000-218-104-068-053-0000-000	Other Salaries	\$ 1,750	\$ -	\$ 1,750	\$ 1,400	\$ 350
15-000-218-600-068-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ -	\$ 200
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 144,608</b>	<b>\$ 40,077</b>	<b>\$ 184,685</b>	<b>\$ 184,135</b>	<b>\$ 550</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-320-068-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-068-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 395,849	\$ -	\$ 395,849	\$ 343,388	\$ 52,461
15-000-240-105-068-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 105,752	\$ -	\$ 105,752	\$ 90,986	\$ 14,766
15-000-240-600-068-000-0000-000	Supplies and Materials	\$ 35,150	\$ (800)	\$ 34,350	\$ 21,215	\$ 13,135
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 536,751</b>	<b>\$ (800)</b>	<b>\$ 535,951</b>	<b>\$ 455,588</b>	<b>\$ 80,363</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-068-000-0000-000	Salaries	\$ 66,780	\$ 9,800	\$ 76,580	\$ 76,572	\$ 8
15-000-262-107-068-000-0000-000	Salaries of Non-instructional Aides	\$ 38,030	\$ 2,550	\$ 40,580	\$ 19,184	\$ 21,396
15-000-262-610-068-000-0000-000	General Supplies	\$ 200	\$ -	\$ 200	\$ 178	\$ 22
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 105,010</b>	<b>\$ 12,350</b>	<b>\$ 117,360</b>	<b>\$ 95,934</b>	<b>\$ 21,426</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-068-000-0000-000	Salaries	\$ 106,224	\$ -	\$ 106,224	\$ 106,224	\$ -
15-000-266-610-068-000-0000-000	General Supplies	\$ 3,000	\$ 800	\$ 3,800	\$ 1,151	\$ 2,649
	<b>Total Undist. Expend. - Security</b>	<b>\$ 109,224</b>	<b>\$ 800</b>	<b>\$ 110,024</b>	<b>\$ 107,375</b>	<b>\$ 2,649</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 214,234</b>	<b>\$ 13,150</b>	<b>\$ 227,384</b>	<b>\$ 203,309</b>	<b>\$ 24,075</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-068-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-068-000-0000-000	Social Security Contributions	\$ 55,077	\$ 4,409	\$ 59,486	\$ 59,422	\$ 64
15-000-291-249-068-000-0000-000	Other Retirement Contributions - Regular	\$ 96,993	\$ 50,053	\$ 147,046	\$ 147,046	\$ -
15-000-291-270-068-000-0000-000	Health Benefits	\$ 1,766,092	\$ 1,662	\$ 1,767,754	\$ 1,767,754	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,918,162</b>	<b>\$ 56,124</b>	<b>\$ 1,974,286</b>	<b>\$ 1,974,222</b>	<b>\$ 64</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 1,918,162</b>	<b>\$ 56,124</b>	<b>\$ 1,974,286</b>	<b>\$ 1,974,222</b>	<b>\$ 64</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 2,899,010</b>	<b>\$ 108,551</b>	<b>\$ 3,007,561</b>	<b>\$ 2,897,451</b>	<b>\$ 110,109</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 7,085,701</b>	<b>\$ 249,126</b>	<b>\$ 7,334,827</b>	<b>\$ 6,986,119</b>	<b>\$ 348,708</b>
	<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 7,085,701</b>	<b>\$ 249,126</b>	<b>\$ 7,334,827</b>	<b>\$ 6,986,119</b>	<b>\$ 348,708</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	\$ 7,085,701	\$ 249,126	\$ 7,334,827	\$ 6,986,119	\$ 348,708
<b>Total Other Financing Sources</b>	<u>\$ 7,085,701</u>	<u>\$ 249,126</u>	<u>\$ 7,334,827</u>	<u>\$ 6,986,119</u>	<u>\$ 348,708</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>					
<b>(Under) Expenditures and Other Financing (Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>	<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, 2022**

<u>School: No. 75 NSW</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-075-000-0000-000	Kindergarten - Salaries of Teachers	\$ 59,455	\$ 54,300	\$ 113,755	\$ 75,699	\$ 38,056
15-120-100-101-075-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 731,375	\$ (12,188)	\$ 719,187	\$ 695,905	\$ 23,282
15-120-100-101-075-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 4,119	\$ 6,119	\$ 6,119	\$ -
15-130-100-101-075-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 483,510	\$ 800	\$ 484,310	\$ 484,258	\$ 52
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 51,079	\$ 35,300	\$ 86,379	\$ 83,705	\$ 2,674
15-190-100-610-075-000-0000-000	General Supplies	\$ 11,000	\$ -	\$ 11,000	\$ 9,371	\$ 1,629
15-190-100-640-075-000-0000-000	Textbooks	\$ 515	\$ -	\$ 515	\$ -	\$ 515
15-190-100-800-075-000-0000-000	Other Objects	\$ 1,000	\$ 782	\$ 1,782	\$ 1,660	\$ 122
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,339,934</b>	<b>\$ 83,113</b>	<b>\$ 1,423,047</b>	<b>\$ 1,356,717</b>	<b>\$ 66,330</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Cognitive - Mild:</b>						
15-201-100-101-075-000-0000-000	Salaries of Teachers	\$ 545,680	\$ 42,750	\$ 588,430	\$ 537,244	\$ 51,186
15-201-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 351,837	\$ (6,650)	\$ 345,187	\$ 333,502	\$ 11,685
15-201-100-610-075-000-0000-000	General Supplies	\$ 3,590	\$ -	\$ 3,590	\$ 3,077	\$ 513
15-201-100-800-075-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ 377	\$ 123
	<b>Total Cognitive - Mild</b>	<b>\$ 901,607</b>	<b>\$ 36,100</b>	<b>\$ 937,707</b>	<b>\$ 874,199</b>	<b>\$ 63,508</b>
<b>Cognitive - Moderate:</b>						
15-202-100-610-075-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 381	\$ 619
	<b>Total Cognitive - Moderate</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 381</b>	<b>\$ 619</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-075-000-0000-000	Salaries of Teachers	\$ 159,122	\$ (48,500)	\$ 110,622	\$ 98,874	\$ 11,749
15-213-100-610-075-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 2,400	\$ 100
	<b>Total Resource Room/Resource Center</b>	<b>\$ 161,622</b>	<b>\$ (48,500)</b>	<b>\$ 113,122</b>	<b>\$ 101,274</b>	<b>\$ 11,848</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 1,064,229</b>	<b>\$ (12,400)</b>	<b>\$ 1,051,829</b>	<b>\$ 975,854</b>	<b>\$ 75,975</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-075-000-0000-000	Salaries of Teachers	\$ 12,291	\$ 1,200	\$ 13,491	\$ 13,491	\$ -
	<b>Total Bilingual Education - Instruction</b>	<b>\$ 12,291</b>	<b>\$ 1,200</b>	<b>\$ 13,491</b>	<b>\$ 13,491</b>	<b>\$ -</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-075-053-0000-000	Salaries of Teachers	\$ 11,060	\$ -	\$ 11,060	\$ 4,104	\$ 6,956
	<b>Total Before/After School Programs - Instruction</b>	<b>\$ 11,060</b>	<b>\$ -</b>	<b>\$ 11,060</b>	<b>\$ 4,104</b>	<b>\$ 6,956</b>
	<b>Total Before/After School Programs</b>	<b>\$ 11,060</b>	<b>\$ -</b>	<b>\$ 11,060</b>	<b>\$ 4,104</b>	<b>\$ 6,956</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 2,427,514</b>	<b>\$ 71,913</b>	<b>\$ 2,499,427</b>	<b>\$ 2,350,166</b>	<b>\$ 149,261</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-075-000-0000-000	Salaries	\$ 104,967	\$ -	\$ 104,967	\$ 104,967	\$ -
15-000-213-600-075-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 105,967</b>	<b>\$ -</b>	<b>\$ 105,967</b>	<b>\$ 105,967</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-075-000-0000-000	Salaries of Other Professional Staff	\$ -	\$ 29,812	\$ 29,812	\$ 29,379	\$ 434
15-000-218-600-075-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 907	\$ 93
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 1,000</b>	<b>\$ 29,812</b>	<b>\$ 30,812</b>	<b>\$ 30,285</b>	<b>\$ 527</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-600-075-000-0000-000	Supplies and Materials	\$ 100	\$ -	\$ 100	\$ -	\$ 100
	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-600-075-000-0000-000	Supplies and Materials	\$ 1,500	\$ -	\$ 1,500	\$ 605	\$ 895
	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 605</b>	<b>\$ 895</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-075-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 184,279	\$ 116,790	\$ 301,069	\$ 291,269	\$ 9,800
15-000-240-105-075-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 51,876	\$ -	\$ 51,876	\$ 51,876	\$ -
15-000-240-590-075-000-0000-000	Other Purchased Services (400-500 series)	\$ 200	\$ -	\$ 200	\$ 99	\$ 102
15-000-240-600-075-000-0000-000	Supplies and Materials	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
15-000-240-800-075-000-0000-000	Other Objects	\$ 385	\$ -	\$ 385	\$ -	\$ 385
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 238,240</b>	<b>\$ 116,790</b>	<b>\$ 355,030</b>	<b>\$ 344,744</b>	<b>\$ 10,287</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-075-000-0000-000	Salaries	\$ 65,230	\$ 11,928	\$ 77,158	\$ 65,230	\$ 11,928
15-000-262-107-075-000-0000-000	Salaries of Non-instructional Aides	\$ 30,290	\$ 15,225	\$ 45,515	\$ 45,515	\$ -
15-000-262-610-075-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 1,814	\$ 186
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 97,520</b>	<b>\$ 27,153</b>	<b>\$ 124,673</b>	<b>\$ 112,558</b>	<b>\$ 12,114</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-075-000-0000-000	Salaries	\$ 53,812	\$ -	\$ 53,812	\$ 53,812	\$ -
	<b>Total Undist. Expend. - Security</b>	<b>\$ 53,812</b>	<b>\$ -</b>	<b>\$ 53,812</b>	<b>\$ 53,812</b>	<b>\$ -</b>
	<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 151,332</b>	<b>\$ 27,153</b>	<b>\$ 178,485</b>	<b>\$ 166,370</b>	<b>\$ 12,114</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-075-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ (2,782)	\$ 3,218	\$ 3,218	\$ 1
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 6,000</b>	<b>\$ (2,782)</b>	<b>\$ 3,218</b>	<b>\$ 3,218</b>	<b>\$ 1</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-075-000-0000-000	Social Security Contributions	\$ 54,927	\$ 505	\$ 55,432	\$ 55,382	\$ 50
15-000-291-249-075-000-0000-000	Other Retirement Contributions - Regular	\$ 32,601	\$ 7,773	\$ 40,374	\$ 40,374	\$ -
15-000-291-270-075-000-0000-000	Health Benefits	\$ 1,084,478	\$ 8,057	\$ 1,092,535	\$ 1,092,535	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 1,172,006</u>	<u>\$ 16,336</u>	<u>\$ 1,188,342</u>	<u>\$ 1,188,292</u>	<u>\$ 50</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 1,172,006</u>	<u>\$ 16,336</u>	<u>\$ 1,188,342</u>	<u>\$ 1,188,292</u>	<u>\$ 50</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 1,676,145</u>	<u>\$ 187,309</u>	<u>\$ 1,863,454</u>	<u>\$ 1,839,481</u>	<u>\$ 23,973</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 4,103,659</u>	<u>\$ 259,222</u>	<u>\$ 4,362,881</u>	<u>\$ 4,189,647</u>	<u>\$ 173,234</u>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-120-100-730-075-000-0000-000	Grades 1-5	\$ 6,700	\$ -	\$ 6,700	\$ -	\$ 6,700
<b>Total Equipment</b>		<u>\$ 6,700</u>	<u>\$ -</u>	<u>\$ 6,700</u>	<u>\$ -</u>	<u>\$ 6,700</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ 6,700</u>	<u>\$ -</u>	<u>\$ 6,700</u>	<u>\$ -</u>	<u>\$ 6,700</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 4,110,359</u>	<u>\$ 259,222</u>	<u>\$ 4,369,581</u>	<u>\$ 4,189,647</u>	<u>\$ 179,934</u>
<b>Other Financing Sources:</b>						
<b>Total Other Financing Sources</b>		<u>\$ 4,110,359</u>	<u>\$ 259,222</u>	<u>\$ 4,369,581</u>	<u>\$ 4,189,647</u>	<u>\$ 179,934</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<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, 2022**

<u>School: No. 77</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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-140-100-101-077-056-0000-000					
Grades 9-12 - Salaries of Teachers	\$ -	\$ 4,204	\$ 4,204	\$ 947	\$ 3,258
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ -</b>	<b>\$ 4,204</b>	<b>\$ 4,204</b>	<b>\$ 947</b>	<b>\$ 3,258</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
15-209-100-101-077-000-0000-000					
Salaries of Teachers	\$ 48,155	\$ (17,000)	\$ 31,155	\$ 14,447	\$ 16,709
15-209-100-106-077-000-0000-000					
Other Salaries for Instruction	\$ -	\$ 17,000	\$ 17,000	\$ 13,770	\$ 3,230
<b>Total Behavioral Disabilities</b>	<b>\$ 48,155</b>	<b>\$ -</b>	<b>\$ 48,155</b>	<b>\$ 28,217</b>	<b>\$ 19,939</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-077-000-0000-000					
Salaries of Teachers	\$ 583,453	\$ 12,524	\$ 595,977	\$ 556,133	\$ 39,844
15-213-100-106-077-000-0000-000					
Other Salaries for Instruction	\$ 43,284	\$ -	\$ 43,284	\$ 43,284	\$ -
15-213-100-610-077-000-0000-000					
General Supplies	\$ 3,960	\$ (1,000)	\$ 2,960	\$ 1,827	\$ 1,133
<b>Total Resource Room/Resource Center</b>	<b>\$ 630,697</b>	<b>\$ 11,524</b>	<b>\$ 642,221</b>	<b>\$ 601,244</b>	<b>\$ 40,977</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 678,852</b>	<b>\$ 11,524</b>	<b>\$ 690,376</b>	<b>\$ 629,461</b>	<b>\$ 60,915</b>
<b>Alternative Education Program - Instruction</b>					
15-423-100-101-077-000-0000-000					
Salaries of Teachers	\$ 2,055,878	\$ 101,268	\$ 2,157,146	\$ 2,079,240	\$ 77,906
15-423-100-106-077-000-0000-000					
Other Salaries for Instruction	\$ 166,475	\$ 2,000	\$ 168,475	\$ 168,203	\$ 272
15-423-100-610-077-000-0000-000					
General Supplies	\$ 8,000	\$ (2,000)	\$ 6,000	\$ 4,451	\$ 1,549
<b>Total Alternative Education Program - Instruction</b>	<b>\$ 2,230,353</b>	<b>\$ 101,268</b>	<b>\$ 2,331,621</b>	<b>\$ 2,251,894</b>	<b>\$ 79,727</b>
<b>Alternative Education Program - Support</b>					
15-423-200-100-077-000-0000-000					
Salaries	\$ 907,461	\$ (34,600)	\$ 872,861	\$ 776,520	\$ 96,341
15-423-200-610-077-000-0000-000					
Supplies and Materials	\$ 11,010	\$ (257)	\$ 10,753	\$ 9,282	\$ 1,471
<b>Total Alternative Education Program - Support</b>	<b>\$ 918,471</b>	<b>\$ (34,857)</b>	<b>\$ 883,614</b>	<b>\$ 785,802</b>	<b>\$ 97,812</b>
<b>Total Alternative Education Program</b>	<b>\$ 3,148,824</b>	<b>\$ 66,411</b>	<b>\$ 3,215,235</b>	<b>\$ 3,037,696</b>	<b>\$ 177,539</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 3,827,676</b>	<b>\$ 82,139</b>	<b>\$ 3,909,815</b>	<b>\$ 3,668,104</b>	<b>\$ 241,712</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
15-000-211-100-077-000-0000-000					
Salaries	\$ 69,712	\$ -	\$ 69,712	\$ 64,832	\$ 4,880
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 69,712</b>	<b>\$ -</b>	<b>\$ 69,712</b>	<b>\$ 64,832</b>	<b>\$ 4,880</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-077-000-0000-000					
Salaries of Other Professional Staff	\$ -	\$ 11,611	\$ 11,611	\$ 11,610	\$ 1
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ -</b>	<b>\$ 11,611</b>	<b>\$ 11,611</b>	<b>\$ 11,610</b>	<b>\$ 1</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
15-000-221-102-077-000-0000-000					
Salaries of Supervisor of Instruction	\$ 20,664	\$ 20,175	\$ 40,839	\$ 19,047	\$ 21,792
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 20,664</b>	<b>\$ 20,175</b>	<b>\$ 40,839</b>	<b>\$ 19,047</b>	<b>\$ 21,792</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-077-000-0000-000					
Salaries of Principals/Assistant Principals/Program Directors	\$ 187,044	\$ -	\$ 187,044	\$ 182,506	\$ 4,538
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 187,044</b>	<b>\$ -</b>	<b>\$ 187,044</b>	<b>\$ 182,506</b>	<b>\$ 4,538</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-077-000-0000-000					
Salaries	\$ 126,560	\$ 1,300	\$ 127,860	\$ 127,834	\$ 26
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 126,560</b>	<b>\$ 1,300</b>	<b>\$ 127,860</b>	<b>\$ 127,834</b>	<b>\$ 26</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>\$ 126,560</b>	<b>\$ 1,300</b>	<b>\$ 127,860</b>	<b>\$ 127,834</b>	<b>\$ 26</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-077-000-0000-000					
Social Security Contributions	\$ 66,452	\$ (8,000)	\$ 58,452	\$ 57,305	\$ 1,147
15-000-291-249-077-000-0000-000					
Other Retirement Contributions - Regular	\$ 18,041	\$ 3,601	\$ 21,642	\$ 21,498	\$ 144
15-000-291-270-077-000-0000-000					
Health Benefits	\$ 1,130,289	\$ 1,974	\$ 1,132,263	\$ 1,132,263	\$ 0
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 1,214,782</b>	<b>\$ (2,425)</b>	<b>\$ 1,212,357</b>	<b>\$ 1,211,066</b>	<b>\$ 1,292</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
	<b>\$ 1,214,782</b>	<b>\$ (2,425)</b>	<b>\$ 1,212,357</b>	<b>\$ 1,211,066</b>	<b>\$ 1,292</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 1,618,762</b>	<b>\$ 30,661</b>	<b>\$ 1,649,423</b>	<b>\$ 1,616,895</b>	<b>\$ 32,528</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 5,446,438</b>	<b>\$ 112,801</b>	<b>\$ 5,559,239</b>	<b>\$ 5,284,999</b>	<b>\$ 274,240</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 5,446,438</b>	<b>\$ 112,801</b>	<b>\$ 5,559,239</b>	<b>\$ 5,284,999</b>	<b>\$ 274,240</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	\$ 5,446,438	\$ 112,801	\$ 5,559,239	\$ 5,284,999	\$ 274,240
<b>Total Other Financing Sources</b>	<b>\$ 5,446,438</b>	<b>\$ 112,801</b>	<b>\$ 5,559,239</b>	<b>\$ 5,284,999</b>	<b>\$ 274,240</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 302 Single Gender</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-120-100-101-302-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 289,807	\$ -	\$ 289,807	\$ 182,724	\$ 107,083
15-130-100-101-302-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 261,235	\$ (371)	\$ 260,864	\$ 260,864	\$ -
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-500-302-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ 1,000	\$ 250	\$ 750
15-190-100-610-302-000-0000-000	General Supplies	\$ 8,220	\$ -	\$ 8,220	\$ 6,803	\$ 1,417
	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 560,262</b>	<b>\$ (371)</b>	<b>\$ 559,891</b>	<b>\$ 450,642</b>	<b>\$ 109,250</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Resource Room/Resource Center:</b>						
15-213-100-101-302-000-0000-000	Salaries of Teachers	\$ 63,455	\$ -	\$ 63,455	\$ 63,455	\$ -
	<b>Total Resource Room/Resource Center</b>	<b>\$ 63,455</b>	<b>\$ -</b>	<b>\$ 63,455</b>	<b>\$ 63,455</b>	<b>\$ -</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 63,455</b>	<b>\$ -</b>	<b>\$ 63,455</b>	<b>\$ 63,455</b>	<b>\$ -</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>\$ 623,717</b>	<b>\$ (371)</b>	<b>\$ 623,346</b>	<b>\$ 514,097</b>	<b>\$ 109,250</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-100-302-000-0000-000	Salaries	\$ 101,347	\$ 1,000	\$ 102,347	\$ 102,347	\$ -
	<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 101,347</b>	<b>\$ 1,000</b>	<b>\$ 102,347</b>	<b>\$ 102,347</b>	<b>\$ -</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-302-000-0000-000	Salaries of Other Professional Staff	\$ 102,284	\$ 2,694	\$ 104,978	\$ 104,978	\$ -
	<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 102,284</b>	<b>\$ 2,694</b>	<b>\$ 104,978</b>	<b>\$ 104,978</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-302-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 127,862	\$ 7,789	\$ 135,651	\$ 135,651	\$ -
15-000-240-105-302-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 47,351	\$ -	\$ 47,351	\$ 46,226	\$ 1,125
15-000-240-600-302-000-0000-000	Supplies and Materials	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 177,213</b>	<b>\$ 7,789</b>	<b>\$ 185,002</b>	<b>\$ 181,877</b>	<b>\$ 3,125</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-302-000-0000-000	Salaries	\$ -	\$ 50,560	\$ 50,560	\$ 50,560	\$ -
15-000-262-107-302-000-0000-000	Salaries of Non-instructional Aides	\$ 7,740	\$ 2,151	\$ 9,891	\$ 9,891	\$ -
	<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 7,740</b>	<b>\$ 52,710</b>	<b>\$ 60,450</b>	<b>\$ 60,450</b>	<b>\$ -</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-302-000-0000-000	Salaries	\$ 58,437	\$ (2,000)	\$ 56,437	\$ 37,739	\$ 18,698
	<b>Total Undist. Expend. - Security</b>	<b>\$ 58,437</b>	<b>\$ (2,000)</b>	<b>\$ 56,437</b>	<b>\$ 37,739</b>	<b>\$ 18,698</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
	<b>Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 66,177</b>	<b>\$ 50,710</b>	<b>\$ 116,887</b>	<b>\$ 98,189</b>	<b>\$ 18,698</b>
15-000-270-512-302-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ -	\$ 2,000	\$ 480	\$ 1,520
	<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 480</b>	<b>\$ 1,520</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-302-000-0000-000	Social Security Contributions	\$ 10,306	\$ 2,257	\$ 12,563	\$ 12,563	\$ -
15-000-291-249-302-000-0000-000	Other Retirement Contributions - Regular	\$ 6,853	\$ 2,153	\$ 9,006	\$ 9,006	\$ -
15-000-291-270-302-000-0000-000	Health Benefits	\$ 254,815	\$ -	\$ 254,815	\$ 254,815	\$ -
	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 271,974</b>	<b>\$ 4,410</b>	<b>\$ 276,384</b>	<b>\$ 276,384</b>	<b>\$ -</b>
	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 271,974</b>	<b>\$ 4,410</b>	<b>\$ 276,384</b>	<b>\$ 276,384</b>	<b>\$ -</b>
	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 720,995</b>	<b>\$ 66,603</b>	<b>\$ 787,598</b>	<b>\$ 764,255</b>	<b>\$ 23,343</b>
	<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 1,344,712</b>	<b>\$ 66,232</b>	<b>\$ 1,410,944</b>	<b>\$ 1,278,351</b>	<b>\$ 132,593</b>
	<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 1,344,712</b>	<b>\$ 66,232</b>	<b>\$ 1,410,944</b>	<b>\$ 1,278,351</b>	<b>\$ 132,593</b>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	<b>\$ 1,344,712</b>	<b>\$ 66,232</b>	<b>\$ 1,410,944</b>	<b>\$ 1,278,351</b>	<b>\$ 132,593</b>
	<b>Total Other Financing Sources</b>	<b>\$ 1,344,712</b>	<b>\$ 66,232</b>	<b>\$ 1,410,944</b>	<b>\$ 1,278,351</b>	<b>\$ 132,593</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
	<b>(Under) Expenditures and Other Financing (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Fund Balance, July 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-140-100-101-307-000-0000-000	\$ 11,208,669	\$ (500,043)	\$ 10,708,626	\$ 10,673,314	\$ 35,312
15-140-100-101-307-056-0000-000	\$ 6,500	\$ 12,098	\$ 18,598	\$ 12,914	\$ 5,684
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-320-307-000-0000-000	\$ 3,000	\$ -	\$ 3,000	\$ 1,888	\$ 1,112
15-190-100-500-307-000-0000-000	\$ 22,000	\$ (2,025)	\$ 19,975	\$ 18,115	\$ 1,860
15-190-100-610-307-000-0000-000	\$ 110,401	\$ 95,925	\$ 206,326	\$ 199,460	\$ 6,866
15-190-100-800-307-000-0000-000	\$ 800	\$ -	\$ 800	\$ -	\$ 800
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 11,351,370</b>	<b>\$ (394,046)</b>	<b>\$ 10,957,324</b>	<b>\$ 10,905,691</b>	<b>\$ 51,633</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
15-201-100-101-307-000-0000-000	\$ 194,599	\$ 1,000	\$ 195,599	\$ 195,599	\$ -
15-201-100-106-307-000-0000-000	\$ 152,171	\$ (5,500)	\$ 146,671	\$ 101,814	\$ 44,857
15-201-100-610-307-000-0000-000	\$ 7,000	\$ -	\$ 7,000	\$ 6,819	\$ 181
<b>Total Cognitive - Mild</b>	<b>\$ 353,770</b>	<b>\$ (4,500)</b>	<b>\$ 349,270</b>	<b>\$ 304,232</b>	<b>\$ 45,038</b>
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-307-000-0000-000	\$ 582,699	\$ 100	\$ 582,799	\$ 545,554	\$ 37,245
15-204-100-106-307-000-0000-000	\$ 281,166	\$ 90,500	\$ 371,666	\$ 327,642	\$ 44,024
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 863,865</b>	<b>\$ 90,600</b>	<b>\$ 954,465</b>	<b>\$ 873,197</b>	<b>\$ 81,269</b>
<b>Behavioral Disabilities:</b>					
15-209-100-101-307-000-0000-000	\$ -	\$ 52,160	\$ 52,160	\$ -	\$ 52,160
15-209-100-106-307-000-0000-000	\$ 52,829	\$ -	\$ 52,829	\$ 52,829	\$ -
<b>Total Behavioral Disabilities</b>	<b>\$ 52,829</b>	<b>\$ 52,160</b>	<b>\$ 104,989</b>	<b>\$ 52,829</b>	<b>\$ 52,160</b>
<b>Multiple Disabilities:</b>					
15-212-100-101-307-000-0000-000	\$ 100,725	\$ -	\$ 100,725	\$ 100,725	\$ -
15-212-100-106-307-000-0000-000	\$ 94,301	\$ -	\$ 94,301	\$ 42,483	\$ 51,818
<b>Total Multiple Disabilities</b>	<b>\$ 195,026</b>	<b>\$ -</b>	<b>\$ 195,026</b>	<b>\$ 143,208</b>	<b>\$ 51,818</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-307-000-0000-000	\$ 2,191,412	\$ (222,465)	\$ 1,968,947	\$ 1,861,777	\$ 107,170
15-213-100-106-307-000-0000-000	\$ 76,026	\$ (32,126)	\$ 43,900	\$ 43,900	\$ -
15-213-100-610-307-000-0000-000	\$ 10,846	\$ -	\$ 10,846	\$ 4,659	\$ 6,187
<b>Total Resource Room/Resource Center</b>	<b>\$ 2,278,284</b>	<b>\$ (254,591)</b>	<b>\$ 2,023,693</b>	<b>\$ 1,910,336</b>	<b>\$ 113,357</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 3,743,774</b>	<b>\$ (116,331)</b>	<b>\$ 3,627,443</b>	<b>\$ 3,283,802</b>	<b>\$ 343,641</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-307-000-0000-000	\$ 739,565	\$ -	\$ 739,565	\$ 691,827	\$ 47,738
15-240-100-500-307-000-0000-000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
15-240-100-610-307-000-0000-000	\$ 27,753	\$ -	\$ 27,753	\$ 23,888	\$ 3,865
<b>Total Bilingual Education - Instruction</b>	<b>\$ 770,318</b>	<b>\$ -</b>	<b>\$ 770,318</b>	<b>\$ 715,715</b>	<b>\$ 54,603</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
15-401-100-100-307-053-0000-000	\$ 28,084	\$ (11,969)	\$ 16,115	\$ 7,910	\$ 8,206
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>\$ 28,084</b>	<b>\$ (11,969)</b>	<b>\$ 16,115</b>	<b>\$ 7,910</b>	<b>\$ 8,206</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
15-402-100-100-307-000-0000-000	\$ 723,457	\$ 47,186	\$ 770,643	\$ 723,591	\$ 47,053
15-402-100-500-307-000-0000-000	\$ 161,276	\$ (5,000)	\$ 156,276	\$ 126,291	\$ 29,985
15-402-100-600-307-000-0000-000	\$ 75,211	\$ 18,335	\$ 93,546	\$ 88,310	\$ 5,236
15-402-100-800-307-000-0000-000	\$ 11,000	\$ (6,000)	\$ 5,000	\$ -	\$ 5,000
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>\$ 970,944</b>	<b>\$ 54,521</b>	<b>\$ 1,025,465</b>	<b>\$ 938,192</b>	<b>\$ 87,273</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-101-307-053-0000-000	\$ 36,160	\$ (10,968)	\$ 25,193	\$ 5,110	\$ 20,083
<b>Total Before/After School Programs - Instruction</b>	<b>\$ 36,160</b>	<b>\$ (10,968)</b>	<b>\$ 25,193</b>	<b>\$ 5,110</b>	<b>\$ 20,083</b>
<b>Total Before/After School Programs</b>	<b>\$ 36,160</b>	<b>\$ (10,968)</b>	<b>\$ 25,193</b>	<b>\$ 5,110</b>	<b>\$ 20,083</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 16,900,650</b>	<b>\$ (478,792)</b>	<b>\$ 16,421,858</b>	<b>\$ 15,856,418</b>	<b>\$ 565,440</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
15-000-211-105-307-000-0000-000	\$ 80,376	\$ 7,372	\$ 87,748	\$ 87,748	\$ -
15-000-211-100-307-000-0000-000	\$ 45,176	\$ (12,872)	\$ 32,304	\$ 22,142	\$ 10,162
15-000-211-173-307-000-0000-000	\$ 101,817	\$ -	\$ 101,817	\$ 101,816	\$ 1
15-000-211-174-307-000-0000-000	\$ 206,194	\$ -	\$ 206,194	\$ 206,194	\$ -
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>\$ 433,563</b>	<b>\$ (5,500)</b>	<b>\$ 428,063</b>	<b>\$ 417,900</b>	<b>\$ 10,163</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-307-000-0000-000	\$ 246,290	\$ -	\$ 246,290	\$ 178,185	\$ 68,105
15-000-213-600-307-000-0000-000	\$ 1,770	\$ -	\$ 1,770	\$ 1,736	\$ 34
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 248,060</b>	<b>\$ -</b>	<b>\$ 248,060</b>	<b>\$ 179,921</b>	<b>\$ 68,139</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-307-000-0000-000	\$ 1,158,987	\$ (27,308)	\$ 1,131,680	\$ 1,089,678	\$ 42,002
15-000-218-105-307-000-0000-000	\$ 57,748	\$ 8,700	\$ 66,448	\$ 57,748	\$ 8,700
15-000-218-104-307-053-0000-000	\$ 10,860	\$ 2,240	\$ 13,100	\$ 9,756	\$ 3,344
15-000-218-600-307-000-0000-000	\$ 4,270	\$ -	\$ 4,270	\$ 4,260	\$ 10
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 1,231,865</b>	<b>\$ (16,368)</b>	<b>\$ 1,215,498</b>	<b>\$ 1,161,442</b>	<b>\$ 54,056</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 307 ACT</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>						
15-000-221-102-307-000-0000-000	Salaries of Supervisor of Instruction	\$ 399,603	\$ 2,500	\$ 402,103	\$ 395,096	\$ 7,007
15-000-221-104-307-000-0000-000	Salaries of Other Professional Staff	\$ 78,180	\$ -	\$ 78,180	\$ 78,180	\$ -
15-000-221-105-307-000-0000-000	Salaries of Secr and Clerical Assist.	\$ 57,873	\$ -	\$ 57,873	\$ 16,880	\$ 40,993
15-000-221-102-307-053-0000-000	Other Salaries	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
15-000-221-320-307-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>		<b>\$ 548,156</b>	<b>\$ -</b>	<b>\$ 548,156</b>	<b>\$ 500,156</b>	<b>\$ 48,000</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>						
15-000-223-320-307-000-0000-000	Purchased Professional - Educational Service	\$ 10,000	\$ -	\$ 10,000	\$ 8,858	\$ 1,142
15-000-223-580-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 26,000	\$ (26,000)	\$ -	\$ -	\$ -
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>		<b>\$ 36,000</b>	<b>\$ (26,000)</b>	<b>\$ 10,000</b>	<b>\$ 8,858</b>	<b>\$ 1,142</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-307-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 1,274,475	\$ (445,155)	\$ 829,321	\$ 761,502	\$ 67,819
15-000-240-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 368,246	\$ 26,819	\$ 395,065	\$ 395,065	\$ -
15-000-240-580-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,400	\$ -	\$ 6,400	\$ 3,178	\$ 3,222
15-000-240-600-307-000-0000-000	Supplies and Materials	\$ 68,381	\$ -	\$ 68,381	\$ 66,509	\$ 1,872
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 1,717,502</b>	<b>\$ (418,336)</b>	<b>\$ 1,299,166</b>	<b>\$ 1,226,253</b>	<b>\$ 72,913</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-307-000-0000-000	Salaries	\$ 131,260	\$ (3,649)	\$ 127,611	\$ 115,870	\$ 11,741
15-000-262-610-307-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 993	\$ 7
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 132,260</b>	<b>\$ (3,649)</b>	<b>\$ 128,611</b>	<b>\$ 116,863</b>	<b>\$ 11,748</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-307-000-0000-000	Salaries	\$ 216,098	\$ 4,000	\$ 220,098	\$ 220,098	\$ -
15-000-266-610-307-000-0000-000	General Supplies	\$ 3,250	\$ 3,500	\$ 6,750	\$ 6,473	\$ 277
<b>Total Undist. Expend. - Security</b>		<b>\$ 219,348</b>	<b>\$ 7,500</b>	<b>\$ 226,848</b>	<b>\$ 226,571</b>	<b>\$ 277</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>						
<b>Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 351,608</b>	<b>\$ 3,851</b>	<b>\$ 355,459</b>	<b>\$ 343,433</b>	<b>\$ 12,026</b>
15-000-270-512-307-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 164,785	\$ (35,000)	\$ 129,785	\$ 125,946	\$ 3,840
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 164,785</b>	<b>\$ (35,000)</b>	<b>\$ 129,785</b>	<b>\$ 125,946</b>	<b>\$ 3,840</b>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-307-000-0000-000	Social Security Contributions	\$ 291,551	\$ (34,234)	\$ 257,317	\$ 251,425	\$ 5,892
15-000-291-249-307-000-0000-000	Other Retirement Contributions - Regular	\$ 346,773	\$ -	\$ 346,773	\$ 339,475	\$ 7,298
15-000-291-270-307-000-0000-000	Health Benefits	\$ 6,511,119	\$ 5,326	\$ 6,516,445	\$ 6,516,445	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 7,149,443</b>	<b>\$ (28,908)</b>	<b>\$ 7,120,535</b>	<b>\$ 7,107,345</b>	<b>\$ 13,190</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 7,149,443</b>	<b>\$ (28,908)</b>	<b>\$ 7,120,535</b>	<b>\$ 7,107,345</b>	<b>\$ 13,190</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 11,880,982</b>	<b>\$ (526,260)</b>	<b>\$ 11,354,722</b>	<b>\$ 11,071,253</b>	<b>\$ 283,469</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 28,781,632</b>	<b>\$ (1,005,052)</b>	<b>\$ 27,776,580</b>	<b>\$ 26,927,671</b>	<b>\$ 848,909</b>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Regular Program - Instruction:</b>						
15-140-100-730-307-000-0000-000	Grades 9-12	\$ 83,700	\$ (36,400)	\$ 47,300	\$ 45,088	\$ 2,212
15-201-100-730-307-000-0000-000	Cognitive - Mild	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
15-402-100-730-307-000-0000-000	School-Sponsored Co-Curricular and Extra-Curricular Activity	\$ 18,000	\$ 4,925	\$ 22,925	\$ 15,470	\$ 7,455
<b>Total Equipment</b>		<b>\$ 110,700</b>	<b>\$ (31,475)</b>	<b>\$ 79,225</b>	<b>\$ 69,558</b>	<b>\$ 9,667</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 110,700</b>	<b>\$ (31,475)</b>	<b>\$ 79,225</b>	<b>\$ 69,558</b>	<b>\$ 9,667</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<b>\$ 28,892,332</b>	<b>\$ (1,036,527)</b>	<b>\$ 27,855,805</b>	<b>\$ 26,997,229</b>	<b>\$ 858,576</b>
<b>Other Financing Sources:</b>						
<b>Operating Transfer In</b>		<b>\$ 28,892,332</b>	<b>\$ (1,036,527)</b>	<b>\$ 27,855,805</b>	<b>\$ 26,997,229</b>	<b>\$ 858,576</b>
<b>Total Other Financing Sources</b>		<b>\$ 28,892,332</b>	<b>\$ (1,036,527)</b>	<b>\$ 27,855,805</b>	<b>\$ 26,997,229</b>	<b>\$ 858,576</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 309 SCHOOL #16</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-110-100-101-309-000-0000-000	Kindergarten - Salaries of Teachers	\$ 156,580	\$ -	\$ 156,580	\$ 156,580 \$ -
15-120-100-101-309-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,022,341	\$ 14,099	\$ 1,036,440	\$ 1,036,440 \$ -
15-120-100-101-309-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 10,000	\$ 544	\$ 10,544	\$ 544 \$ 10,000
15-130-100-101-309-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 840,940	\$ 80,200	\$ 921,140	\$ 875,250 \$ 45,890
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 122,072	\$ (2,300)	\$ 119,772	\$ 119,713 \$ 60
15-190-100-610-309-000-0000-000	General Supplies	\$ 33,246	\$ 27,400	\$ 60,646	\$ 59,187 \$ 1,459
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 2,185,179</b>	<b>\$ 119,942</b>	<b>\$ 2,305,121</b>	<b>\$ 2,247,713 \$ 57,408</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
15-201-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 55,529	\$ -	\$ 55,529	\$ 55,529 \$ -
<b>Total Cognitive - Mild</b>		<b>\$ 55,529</b>	<b>\$ -</b>	<b>\$ 55,529</b>	<b>\$ 55,529 0 \$ -</b>
<b>Cognitive - Moderate:</b>					
15-202-100-101-309-000-0000-000	Salaries of Teachers	\$ 355,752	\$ 1,050	\$ 356,802	\$ 307,655 \$ 49,147
15-202-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 98,503	\$ 500	\$ 99,003	\$ 58,419 \$ 40,584
15-202-100-610-309-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 1,993 \$ 7
<b>Total Cognitive - Moderate</b>		<b>\$ 456,255</b>	<b>\$ 1,550</b>	<b>\$ 457,805</b>	<b>\$ 368,067 0 \$ 89,738</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-309-000-0000-000	Salaries of Teachers	\$ 758,307	\$ (40,380)	\$ 717,927	\$ 717,908 \$ 19
15-213-100-610-309-000-0000-000	General Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 5,621 \$ 379
<b>Total Resource Room/Resource Center</b>		<b>\$ 764,307</b>	<b>\$ (40,380)</b>	<b>\$ 723,927</b>	<b>\$ 723,529 \$ 398</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 1,276,091</b>	<b>\$ (38,830)</b>	<b>\$ 1,237,261</b>	<b>\$ 1,147,124 \$ 90,137</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-309-000-0000-000	Salaries of Teachers	\$ 783,895	\$ (9,400)	\$ 774,495	\$ 708,468 \$ 66,028
15-240-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 32,426	\$ -	\$ 32,426	\$ 32,426 \$ -
15-240-100-610-309-000-0000-000	General Supplies	\$ 10,000	\$ 4,800	\$ 14,800	\$ 14,761 \$ 39
<b>Total Bilingual Education - Instruction</b>		<b>\$ 826,321</b>	<b>\$ (4,600)</b>	<b>\$ 821,721</b>	<b>\$ 755,654 \$ 66,067</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-101-309-053-0000-000	Salaries of Teachers	\$ 50,894	\$ (10,000)	\$ 40,894	\$ 10,045 \$ 30,849
<b>Total Before/After School Programs - Instruction</b>		<b>\$ 50,894</b>	<b>\$ (10,000)</b>	<b>\$ 40,894</b>	<b>\$ 10,045 \$ 30,849</b>
<b>Total Before/After School Programs</b>		<b>\$ 50,894</b>	<b>\$ (10,000)</b>	<b>\$ 40,894</b>	<b>\$ 10,045 \$ 30,849</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-309-000-0000-000	Salaries	\$ 82,555	\$ -	\$ 82,555	\$ 82,555 \$ -
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 82,555</b>	<b>\$ -</b>	<b>\$ 82,555</b>	<b>\$ 82,555 \$ -</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-309-000-0000-000	Salaries of Other Professional Staff	\$ 108,004	\$ 53,300	\$ 161,304	\$ 126,075 \$ 35,229
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 108,004</b>	<b>\$ 53,300</b>	<b>\$ 161,304</b>	<b>\$ 126,075 \$ 35,229</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
15-000-223-320-309-000-0000-000	Purchased Professional - Educational Service	\$ 9,800	\$ (9,800)	\$ -	\$ - \$ -
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>		<b>\$ 9,800</b>	<b>\$ (9,800)</b>	<b>\$ -</b>	<b>\$ - \$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-309-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 350,967	\$ 2,938	\$ 353,905	\$ 353,905 \$ -
15-000-240-105-309-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 109,949	\$ -	\$ 109,949	\$ 109,949 \$ -
15-000-240-500-309-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,000	\$ -	\$ 3,000	\$ 3,000 \$ -
15-000-240-600-309-000-0000-000	Supplies and Materials	\$ 6,200	\$ -	\$ 6,200	\$ 6,032 \$ 168
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 470,116</b>	<b>\$ 2,938</b>	<b>\$ 473,054</b>	<b>\$ 472,886 \$ 168</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-309-000-0000-000	Salaries	\$ 65,230	\$ -	\$ 65,230	\$ 65,230 \$ -
15-000-262-107-309-000-0000-000	Salaries of Non-instructional Aides	\$ 15,480	\$ 23,730	\$ 39,210	\$ 39,210 \$ -
15-000-262-610-309-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 2,000 \$ -
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 82,710</b>	<b>\$ 23,730</b>	<b>\$ 106,440</b>	<b>\$ 106,440 \$ -</b>
<b>Undist. Expend. - Security</b>					
15-000-266-100-309-000-0000-000	Salaries	\$ 53,112	\$ -	\$ 53,112	\$ 53,112 \$ -
<b>Total Undist. Expend. - Security</b>		<b>\$ 53,112</b>	<b>\$ -</b>	<b>\$ 53,112</b>	<b>\$ 53,112 \$ -</b>
<b>Undist. Expend. - Oper. &amp; Maint. Of Plant</b>					
<b>Undist. Expend. - Student Transportation Serv.</b>					
15-000-270-512-309-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 12,400	\$ (10,086)	\$ 2,314	\$ 2,091 \$ 223
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 12,400</b>	<b>\$ (10,086)</b>	<b>\$ 2,314</b>	<b>\$ 2,091 \$ 223</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-309-000-0000-000	Social Security Contributions	\$ 72,256	\$ -	\$ 72,256	\$ 66,250 \$ 6,006
15-000-291-249-309-000-0000-000	Other Retirement Contributions - Regular	\$ 107,152	\$ 39,715	\$ 146,867	\$ 146,867 \$ -
15-000-291-270-309-000-0000-000	Health Benefits	\$ 2,001,142	\$ 1,125	\$ 2,002,267	\$ 2,002,267 \$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<b>\$ 2,180,550</b>	<b>\$ 40,840</b>	<b>\$ 2,221,390</b>	<b>\$ 2,215,384 \$ 6,006</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>\$ 2,180,550</b>	<b>\$ 40,840</b>	<b>\$ 2,221,390</b>	<b>\$ 2,215,384 \$ 6,006</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 2,999,247</b>	<b>\$ 100,922</b>	<b>\$ 3,100,169</b>	<b>\$ 3,058,544 \$ 41,626</b>
<b>TOTAL CURRENT EXPENDITURES</b>		<b>\$ 7,337,732</b>	<b>\$ 167,434</b>	<b>\$ 7,505,166</b>	<b>\$ 7,219,080 \$ 286,086</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>School: No. 309 SCHOOL #16</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Program - Instruction:					
15-120-100-730-309-000-0000-000	\$ 2,500	\$ (2,314)	\$ 186	\$ -	\$ 186
Grades 1-5	\$ 2,500	\$ (2,314)	\$ 186	\$ -	\$ 186
Total Equipment	<u>\$ 2,500</u>	<u>\$ (2,314)</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ 186</u>
TOTAL CAPITAL OUTLAY	<u>\$ 2,500</u>	<u>\$ (2,314)</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ 186</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 7,340,232</u>	<u>\$ 165,120</u>	<u>\$ 7,505,352</u>	<u>\$ 7,219,080</u>	<u>\$ 286,272</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	<u>\$ 7,340,232</u>	<u>\$ 165,120</u>	<u>\$ 7,505,352</u>	<u>\$ 7,219,080</u>	<u>\$ 286,272</u>
Total Other Financing Sources	<u>\$ 7,340,232</u>	<u>\$ 165,120</u>	<u>\$ 7,505,352</u>	<u>\$ 7,219,080</u>	<u>\$ 286,272</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, July 1	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022**

<u>School: No. 313 DR. HANI AWADALLAH</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
<b>Regular Programs - Instruction:</b>						
15-110-100-101-313-000-0000-000	Kindergarten - Salaries of Teachers	\$ 239,268	\$ -	\$ 239,268	\$ 226,415	\$ 12,853
15-120-100-101-313-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,484,075	\$ (55,000)	\$ 1,429,075	\$ 1,426,247	\$ 2,828
15-120-100-101-313-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ 7,411	\$ 589
15-130-100-101-313-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 685,964	\$ (59,000)	\$ 626,964	\$ 626,658	\$ 306
<b>Regular Programs - Undistributed Instruction</b>						
15-190-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 138,988	\$ 500	\$ 139,488	\$ 139,488	\$ -
15-190-100-610-313-000-0000-000	General Supplies	\$ 24,165	\$ -	\$ 24,165	\$ 16,343	\$ 7,822
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		<b>\$ 2,580,460</b>	<b>\$ (113,500)</b>	<b>\$ 2,466,960</b>	<b>\$ 2,442,562</b>	<b>\$ 24,398</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
<b>Learning and/or Language Disabilities:</b>						
15-204-100-101-313-000-0000-000	Salaries of Teachers	\$ 172,633	\$ 43,750	\$ 216,383	\$ 207,975	\$ 8,408
15-204-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 145,996	\$ 21,000	\$ 166,996	\$ 157,929	\$ 9,067
15-204-100-610-313-000-0000-000	General Supplies	\$ 8,930	\$ -	\$ 8,930	\$ 4,674	\$ 4,256
<b>Total Learning and/or Language Disabilities</b>		<b>\$ 327,559</b>	<b>\$ 64,750</b>	<b>\$ 392,309</b>	<b>\$ 370,578</b>	<b>\$ 21,731</b>
<b>Resource Room/Resource Center:</b>						
15-213-100-101-313-000-0000-000	Salaries of Teachers	\$ 508,815	\$ (104,527)	\$ 404,288	\$ 404,288	\$ -
15-213-100-610-313-000-0000-000	General Supplies	\$ 3,420	\$ -	\$ 3,420	\$ 2,207	\$ 1,213
<b>Total Resource Room/Resource Center</b>		<b>\$ 512,235</b>	<b>\$ (104,527)</b>	<b>\$ 407,708</b>	<b>\$ 406,495</b>	<b>\$ 1,213</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>\$ 839,794</b>	<b>\$ (39,777)</b>	<b>\$ 800,017</b>	<b>\$ 777,073</b>	<b>\$ 22,944</b>
<b>Bilingual Education - Instruction</b>						
15-240-100-101-313-000-0000-000	Salaries of Teachers	\$ 783,825	\$ 53,400	\$ 837,225	\$ 791,863	\$ 45,362
15-240-100-610-313-000-0000-000	General Supplies	\$ 22,270	\$ -	\$ 22,270	\$ 16,374	\$ 5,896
<b>Total Bilingual Education - Instruction</b>		<b>\$ 806,095</b>	<b>\$ 53,400</b>	<b>\$ 859,495</b>	<b>\$ 808,237</b>	<b>\$ 51,258</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>						
15-401-100-100-313-053-0000-000	Salaries	\$ 1,750	\$ -	\$ 1,750	\$ 1,295	\$ 455
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>		<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ 1,750</b>	<b>\$ 1,295</b>	<b>\$ 455</b>
<b>Before/After School Programs - Instruction</b>						
15-421-100-101-313-053-0000-000	Salaries of Teachers	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
15-421-100-106-313-061-0000-000	Other Salaries for Instruction	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300
<b>Total Before/After School Programs - Instruction</b>		<b>\$ 13,300</b>	<b>\$ -</b>	<b>\$ 13,300</b>	<b>\$ -</b>	<b>\$ 13,300</b>
<b>Total Before/After School Programs</b>		<b>\$ 13,300</b>	<b>\$ -</b>	<b>\$ 13,300</b>	<b>\$ -</b>	<b>\$ 13,300</b>
<b>Total Instruction and At-Risk Programs</b>		<b>\$ 4,241,399</b>	<b>\$ (99,877)</b>	<b>\$ 4,141,522</b>	<b>\$ 4,029,167</b>	<b>\$ 112,355</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>						
15-000-211-100-313-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,900	\$ -	\$ 12,900	\$ -	\$ 12,900
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>		<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 12,900</b>
<b>Undistributed Expenditures - Health Services</b>						
15-000-213-600-313-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 167	\$ 33
<b>Total Undistributed Expenditures - Health Services</b>		<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 167</b>	<b>\$ 33</b>
<b>Undist. Expend. - Guidance Services</b>						
15-000-218-104-313-000-0000-000	Salaries of Other Professional Staff	\$ 124,083	\$ (12,742)	\$ 111,341	\$ 81,108	\$ 30,233
15-000-218-600-313-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
<b>Total Undist. Expend. - Guidance Services</b>		<b>\$ 124,583</b>	<b>\$ (12,742)</b>	<b>\$ 111,841</b>	<b>\$ 81,108</b>	<b>\$ 30,733</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>						
15-000-222-100-313-000-0000-000	Salaries	\$ 103,467	\$ -	\$ 103,467	\$ 103,467	\$ -
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>		<b>\$ 103,467</b>	<b>\$ -</b>	<b>\$ 103,467</b>	<b>\$ 103,467</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>						
15-000-240-103-313-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 321,134	\$ -	\$ 321,134	\$ 226,980	\$ 94,154
15-000-240-105-313-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,002	\$ -	\$ 103,002	\$ 103,002	\$ -
15-000-240-590-313-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ -	\$ 250	\$ 29	\$ 221
15-000-240-600-313-000-0000-000	Supplies and Materials	\$ 3,500	\$ -	\$ 3,500	\$ 1,304	\$ 2,196
15-000-240-800-313-000-0000-000	Other Objects	\$ 675	\$ -	\$ 675	\$ 501	\$ 174
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>		<b>\$ 428,561</b>	<b>\$ -</b>	<b>\$ 428,561</b>	<b>\$ 331,816</b>	<b>\$ 96,745</b>
<b>Undist. Expend. - Custodial Services</b>						
15-000-262-100-313-000-0000-000	Salaries	\$ 65,230	\$ -	\$ 65,230	\$ 65,230	\$ -
15-000-262-107-313-000-0000-000	Salaries of Non-instructional Aides	\$ 23,220	\$ 6,462	\$ 29,682	\$ 29,682	\$ -
15-000-262-610-313-000-0000-000	General Supplies	\$ 500	\$ 5,500	\$ 6,000	\$ 5,892	\$ 108
<b>Total Undist. Expend. - Custodial Services</b>		<b>\$ 88,950</b>	<b>\$ 11,962</b>	<b>\$ 100,912</b>	<b>\$ 100,804</b>	<b>\$ 108</b>
<b>Undist. Expend. - Security</b>						
15-000-266-100-313-000-0000-000	Salaries	\$ 57,262	\$ -	\$ 57,262	\$ 57,262	\$ -
15-000-266-610-313-000-0000-000	General Supplies	\$ 15,540	\$ (13,635)	\$ 1,905	\$ 906	\$ 999
<b>Total Undist. Expend. - Security</b>		<b>\$ 72,802</b>	<b>\$ (13,635)</b>	<b>\$ 59,167</b>	<b>\$ 58,168</b>	<b>\$ 999</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>		<b>\$ 161,752</b>	<b>\$ (1,673)</b>	<b>\$ 160,079</b>	<b>\$ 158,972</b>	<b>\$ 1,107</b>
<b>Undist. Expend. - Student Transportation Serv.</b>						
15-000-270-512-313-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 8,135	\$ 13,135	\$ 5,544	\$ 7,591
<b>Total Undist. Expend. - Student Transportation Serv.</b>		<b>\$ 5,000</b>	<b>\$ 8,135</b>	<b>\$ 13,135</b>	<b>\$ 5,544</b>	<b>\$ 7,591</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>School: No. 313 DR. HANI AWADALLAH</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>						
15-000-291-220-313-000-0000-000	Social Security Contributions	\$ 64,095	\$ -	\$ 64,095	\$ 60,574	\$ 3,521
15-000-291-249-313-000-0000-000	Other Retirement Contributions - Regular	\$ 86,734	\$ 21,446	\$ 108,180	\$ 108,180	\$ -
15-000-291-270-313-000-0000-000	Health Benefits	\$ 2,045,212	\$ -	\$ 2,045,212	\$ 2,045,212	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>		<u>\$ 2,196,041</u>	<u>\$ 21,446</u>	<u>\$ 2,217,487</u>	<u>\$ 2,213,966</u>	<u>\$ 3,521</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<u>\$ 2,196,041</u>	<u>\$ 21,446</u>	<u>\$ 2,217,487</u>	<u>\$ 2,213,966</u>	<u>\$ 3,521</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<u>\$ 3,032,504</u>	<u>\$ 15,166</u>	<u>\$ 3,047,670</u>	<u>\$ 2,895,040</u>	<u>\$ 152,630</u>
<b>TOTAL CURRENT EXPENDITURES</b>		<u>\$ 7,273,903</u>	<u>\$ (84,711)</u>	<u>\$ 7,189,192</u>	<u>\$ 6,924,207</u>	<u>\$ 264,985</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>		<u>\$ 7,273,903</u>	<u>\$ (84,711)</u>	<u>\$ 7,189,192</u>	<u>\$ 6,924,207</u>	<u>\$ 264,985</u>
<b>Other Financing Sources:</b>						
<b>Operating Transfer In</b>		<u>\$ 7,273,903</u>	<u>\$ (84,711)</u>	<u>\$ 7,189,192</u>	<u>\$ 6,924,207</u>	<u>\$ 264,985</u>
<b>Total Other Financing Sources</b>		<u>\$ 7,273,903</u>	<u>\$ (84,711)</u>	<u>\$ 7,189,192</u>	<u>\$ 6,924,207</u>	<u>\$ 264,985</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, July 1</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance, June 30</b>		<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, 2022**

<u>School: No. 316 New Roberto Clemente</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	<u></u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
15-120-100-101-316-056-1100-000	\$ 4,000	\$ 239	\$ 4,239	\$ 1,953	\$ 2,286
15-130-100-101-316-000-0000-000	\$ 1,919,797	\$ -	\$ 1,919,797	\$ 1,793,471	\$ 126,326
15-130-100-101-316-056-0000-000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 3,568	\$ 432
<b>Regular Programs - Undistributed Instruction</b>					
15-190-100-610-316-000-0000-000	\$ 28,030	\$ -	\$ 28,030	\$ 26,709	\$ 1,321
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>\$ 1,953,827</b>	<b>\$ 2,239</b>	<b>\$ 1,956,066</b>	<b>\$ 1,825,701</b>	<b>\$ 130,365</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
15-204-100-101-316-000-0000-000	\$ 282,517	\$ (35,646)	\$ 246,871	\$ 237,831	\$ 9,040
15-204-100-106-316-000-0000-000	\$ 174,475	\$ 660	\$ 175,135	\$ 164,847	\$ 10,288
15-204-100-610-316-000-0000-000	\$ 10,000	\$ -	\$ 10,000	\$ 6,323	\$ 3,677
<b>Total Learning and/or Language Disabilities</b>	<b>\$ 466,992</b>	<b>\$ (34,986)</b>	<b>\$ 432,006</b>	<b>\$ 409,000</b>	<b>\$ 23,006</b>
<b>Multiple Disabilities:</b>					
15-212-100-101-316-000-0000-000	\$ -	\$ 82,555	\$ 82,555	\$ 82,555	\$ -
15-212-100-106-316-000-0000-000	\$ -	\$ 45,746	\$ 45,746	\$ 45,746	\$ -
<b>Total Multiple Disabilities</b>	<b>\$ -</b>	<b>\$ 128,301</b>	<b>\$ 128,301</b>	<b>\$ 128,301</b>	<b>\$ -</b>
<b>Resource Room/Resource Center:</b>					
15-213-100-101-316-000-0000-000	\$ 414,470	\$ (42,212)	\$ 372,258	\$ 294,056	\$ 78,203
15-213-100-610-316-000-1100-000	\$ 540	\$ -	\$ 540	\$ -	\$ 540
<b>Total Resource Room/Resource Center</b>	<b>\$ 415,010</b>	<b>\$ (42,212)</b>	<b>\$ 372,798</b>	<b>\$ 294,056</b>	<b>\$ 78,743</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>\$ 882,002</b>	<b>\$ 51,103</b>	<b>\$ 933,105</b>	<b>\$ 831,357</b>	<b>\$ 101,748</b>
<b>Bilingual Education - Instruction</b>					
15-240-100-101-316-000-0000-000	\$ 1,537,787	\$ (21,600)	\$ 1,516,187	\$ 1,297,819	\$ 218,368
15-240-100-610-316-000-0000-000	\$ 15,020	\$ (360)	\$ 14,660	\$ 9,523	\$ 5,137
<b>Total Bilingual Education - Instruction</b>	<b>\$ 1,552,807</b>	<b>\$ (21,960)</b>	<b>\$ 1,530,847</b>	<b>\$ 1,307,342</b>	<b>\$ 223,505</b>
<b>Before/After School Programs - Instruction</b>					
15-421-100-101-316-053-0000-000	\$ 9,900	\$ (2,000)	\$ 7,900	\$ 1,750	\$ 6,150
<b>Total Before/After School Programs - Instruction</b>	<b>\$ 9,900</b>	<b>\$ (2,000)</b>	<b>\$ 7,900</b>	<b>\$ 1,750</b>	<b>\$ 6,150</b>
<b>Total Before/After School Programs</b>	<b>\$ 9,900</b>	<b>\$ (2,000)</b>	<b>\$ 7,900</b>	<b>\$ 1,750</b>	<b>\$ 6,150</b>
<b>Total Instruction and At-Risk Programs</b>	<b>\$ 4,398,536</b>	<b>\$ 29,382</b>	<b>\$ 4,427,918</b>	<b>\$ 3,966,150</b>	<b>\$ 461,768</b>
<b>Undistributed Expenditures - Health Services</b>					
15-000-213-100-316-000-0000-000	\$ 98,567	\$ -	\$ 98,567	\$ 79,538	\$ 19,029
<b>Total Undistributed Expenditures - Health Services</b>	<b>\$ 98,567</b>	<b>\$ -</b>	<b>\$ 98,567</b>	<b>\$ 79,538</b>	<b>\$ 19,029</b>
<b>Undist. Expend. - Guidance Services</b>					
15-000-218-104-316-000-0000-000	\$ 258,734	\$ (83,930)	\$ 174,804	\$ 153,368	\$ 21,436
15-000-218-104-316-053-0000-000	\$ 2,450	\$ -	\$ 2,450	\$ 2,214	\$ 236
15-000-218-600-316-000-1100-000	\$ 500	\$ -	\$ 500	\$ 215	\$ 285
<b>Total Undist. Expend. - Guidance Services</b>	<b>\$ 261,684</b>	<b>\$ (83,930)</b>	<b>\$ 177,754</b>	<b>\$ 155,797</b>	<b>\$ 21,957</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
15-000-221-320-316-000-0000-000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
15-000-240-103-316-000-0000-000	\$ 551,043	\$ (70,400)	\$ 480,643	\$ 408,363	\$ 72,280
15-000-240-105-316-000-0000-000	\$ 157,228	\$ 800	\$ 158,028	\$ 157,577	\$ 451
15-000-240-580-316-000-0000-000	\$ 2,000	\$ 2,400	\$ 4,400	\$ 3,187	\$ 1,213
15-000-240-600-316-000-0000-000	\$ 10,000	\$ 360	\$ 10,360	\$ 7,228	\$ 3,132
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>\$ 720,271</b>	<b>\$ (66,840)</b>	<b>\$ 653,431</b>	<b>\$ 576,354</b>	<b>\$ 77,077</b>
<b>Undist. Expend. - Custodial Services</b>					
15-000-262-100-316-000-0000-000	\$ 130,460	\$ (23,233)	\$ 107,228	\$ 94,838	\$ 12,389
15-000-262-107-316-000-0000-000	\$ 38,030	\$ 34,496	\$ 72,526	\$ 72,526	\$ -
<b>Total Undist. Expend. - Custodial Services</b>	<b>\$ 168,490</b>	<b>\$ 11,263</b>	<b>\$ 179,753</b>	<b>\$ 167,364</b>	<b>\$ 12,389</b>
<b>Undist. Expend. - Security</b>					
15-000-266-100-316-000-0000-000	\$ 45,387	\$ -	\$ 45,387	\$ 45,387	\$ -
15-000-266-610-316-000-0000-000	\$ 300	\$ -	\$ 300	\$ 100	\$ 200
<b>Total Undist. Expend. - Security</b>	<b>\$ 45,687</b>	<b>\$ -</b>	<b>\$ 45,687</b>	<b>\$ 45,487</b>	<b>\$ 200</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>					
<b>Undist. Expend. - Student Transportation Serv.</b>					
15-000-270-512-316-000-0000-000	\$ 7,400	\$ (2,400)	\$ 5,000	\$ 1,634	\$ 3,367
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>\$ 7,400</b>	<b>\$ (2,400)</b>	<b>\$ 5,000</b>	<b>\$ 1,634</b>	<b>\$ 3,367</b>
<b>UNALLOCATED BENEFITS</b>					
15-000-291-220-316-000-0000-000	\$ 72,368	\$ -	\$ 72,368	\$ 67,915	\$ 4,453
15-000-291-249-316-000-0000-000	\$ 123,590	\$ 15,364	\$ 138,954	\$ 138,954	\$ -
15-000-291-270-316-000-0000-000	\$ 1,989,217	\$ 5,455	\$ 1,994,672	\$ 1,994,672	\$ -
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>\$ 2,185,175</b>	<b>\$ 20,819</b>	<b>\$ 2,205,994</b>	<b>\$ 2,201,541</b>	<b>\$ 4,453</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>\$ 2,185,175</b>	<b>\$ 20,819</b>	<b>\$ 2,205,994</b>	<b>\$ 2,201,541</b>	<b>\$ 4,453</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>\$ 3,507,274</b>	<b>\$ (121,088)</b>	<b>\$ 3,386,186</b>	<b>\$ 3,247,714</b>	<b>\$ 138,472</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 7,905,810</b>	<b>\$ (91,705)</b>	<b>\$ 7,814,105</b>	<b>\$ 7,213,864</b>	<b>\$ 600,240</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 7,905,810</b>	<b>\$ (91,705)</b>	<b>\$ 7,814,105</b>	<b>\$ 7,213,864</b>	<b>\$ 600,240</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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>
<b>Other Financing Sources:</b>						
	<b>Operating Transfer In</b>	\$ 7,905,810	\$ (91,705)	\$ 7,814,105	\$ 7,213,864	\$ 600,240
<b>Total Other Financing Sources</b>		<u>\$ 7,905,810</u>	<u>\$ (91,705)</u>	<u>\$ 7,814,105</u>	<u>\$ 7,213,864</u>	<u>\$ 600,240</u>
<b>Excess (Deficiency) of Other Financing Sources Over</b>						
	<b>(Under) Expenditures and Other Financing (Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, July 1</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, June 30</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SPECIAL REVENUE FUND**

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1a)	231		238		241		250		250-1655		Total Carried Forward
		Title I Part A	2021-2022	Title I SIA	2021-2022	Title III Part A	2021-2022	IDE/A Basic	2020-2021	ARP - IDE/A Basic	2021-2022	
<b>REVENUES</b>												
Local Sources	803,865											803,865
State Sources	54,166,399											54,166,399
Federal Sources	50,202,482	14,926,575	1,846,018	998,482	6,524,532	28,902	323,494	74,850,485				74,850,485
<b>Total Revenues</b>	<b>105,172,746</b>	<b>14,926,575</b>	<b>1,846,018</b>	<b>998,482</b>	<b>6,524,532</b>	<b>28,902</b>	<b>323,494</b>	<b>129,820,749</b>				<b>129,820,749</b>
<b>EXPENDITURES</b>												
<b>Instruction</b>												
Personnel Services - Salaries 100	1,040,403											1,040,403
Salaries of Teachers 101	5,209,634	116,146	1,067,450									6,393,231
Other Salaries for Instruction 106-110	2,425,779											2,425,779
Purchased Professional and Technical Services (300)	3,656,934											3,656,934
Other Purchased Professional Services (330)	-											-
Purchased Technical Services (340)	-											-
Other Purchased Prof and Technical Services (390)	-											-
Other Purchased Services (400-500 series)	1,868,903	95,412	-	0								1,964,315
Travel 580	4,266											4,266
General Supplies (600 and 610)	6,151,878	20,464		20,672	36,529		78,262	6,307,806				6,307,806
Textbooks (640)	10,744							10,744				10,744
Tuition (560 566)	1,217,702							5,695,217	0			6,912,919
Other Objects (800 and 890)	14,699											14,699
<b>Total Instruction</b>	<b>21,600,942</b>	<b>232,022</b>	<b>1,067,450</b>	<b>20,672</b>	<b>5,731,746</b>	<b>28,902</b>	<b>78,262</b>	<b>28,731,095</b>				<b>28,731,095</b>
<b>Support Services</b>												
Personnel Services Salaries (100)	2,004,797	58,664										2,063,460
Salaries of Other Professional Staff (104)	1,594,963				305,944			1,900,907				1,900,907
Salaries of Supervisors of Instruction (102)	232,130							232,130				232,130
Salaries of Principal / Directors (103)	287,241							287,241				287,241
Salaries of Secretarial and Clerical Asst. (105)	331,935				298			332,233				332,233
Other Salaries (110)	400,316							539,672	112,508			539,672
Salaries of Family/Parent Liaison (173)	102,417							102,417				102,417
Salaries of Facilitators (176)	1,056,479							1,056,479				1,056,479
Personal Services - Employee Benefits (200 270)	5,929,936	12,852	758,568		281,108	2,054		6,991,651	7,133			6,991,651
Purchased Educational Services - Contracted Pre-K 3:	31,418,956							31,418,956				31,418,956
Purchased Professional - Educational Services 320.30	16,864,358	566,449	20,000		177,971			17,699,562	70,785			17,699,562
Other Purchased Professional Services 330	29,456							29,456				29,456
Purchased Technical Services 340	-							-				-
Rentals 420	949							949				949
Contr. Serv.-Trans. (Field Trips) 516	-							-				-
Travel (580)	12,948							12,948				12,948
Other Purchased Services (400-500 series)	8,803,411	138,252	0					8,942,059	26,000			8,942,059
Supplies & Materials (600-610)	2,851,231	70,437			27,465			2,977,544	396			2,977,544
Indirect Costs (860)	20,697							20,697				20,697
Other Objects (800-890)	56,155							56,155				56,155
Scholarships Awarded	669,710							669,710				669,710
Student Activities	-							-				-
<b>Total Support Services</b>	<b>72,668,083</b>	<b>846,654</b>	<b>778,568</b>	<b>-</b>	<b>792,786</b>	<b>28,902</b>	<b>245,231</b>	<b>75,360,224</b>				<b>75,360,224</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	231 Title I Part A 2021-2022	238 Title I SIA 2021-2022	241 Title III Part A 2021-2022	250 IDEA Basic 2021-2022	250-1655 ARP - IDEA Basic 2021-2022	Total Carried Forward
<b>EXPENDITURES (CONTD):</b>						
<b>Facilities Acquisition and Construction Services</b>						
Building	4,499,987					4,499,987
Instructional Equipment	29,668					29,668
Noninstructional Equipment	6,364,688					6,364,688
<b>Total Facilities Acquisition and Construction Services</b>	<b>10,894,343</b>					<b>10,894,343</b>
<b>Transfer to Charter Schools</b>						
<b>Sub-Total Expenditures</b>	<b>1,078,676</b>	<b>1,846,018</b>	<b>20,672</b>	<b>6,524,532</b>	<b>323,494</b>	<b>114,985,663</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In from General Fund-Preschool Programs			(977,810)			(14,825,709)
Contribution to School Based Budgets	(13,847,899)		(977,810)			(14,825,709)
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>14,926,575</b>	<b>1,846,018</b>	<b>998,482</b>	<b>6,524,532</b>	<b>323,494</b>	<b>129,811,372</b>
<b>Total Outflows</b>						
<b>Excess (Deficiency) of Revenues Over (Under)</b>	<b>9,377</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>9,377</b>
<b>Expenditures and Other Financing Sources (Uses)</b>						
Fund Balance, July 1	485,151					485,151
Fund Balance, June 30	494,528	(0)	(0)	0	0	494,528



**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	253		431		451		466		Total Carried 2019-2020
	Total Brought Forward (Ex. E-1b)	Preschool 2021-2022	Security Altsess/Law 2021-2022	Wrap Around Grant 2021-2022	PCWD NJYC 2021-2022	PCWD NJYC 2020-2021	Sub. Violence Category 4 2021-2022		
<b>REVENUES</b>									
Local Sources	803,865								803,865
State Sources	53,808,482			357,917					54,166,399
Federal Sources	48,330,525	106,068	1,366,739		216,000		5,048		50,209,482
<b>Total Revenues</b>	<b>102,942,871</b>	<b>106,068</b>	<b>1,366,739</b>	<b>357,917</b>	<b>216,000</b>		<b>5,048</b>	<b>25,000</b>	<b>105,172,746</b>
<b>EXPENDITURES</b>									
<b>Instruction</b>									
Personnel Services - Salaries 100	1,040,403								1,040,403
Salaries of Teachers 101	5,109,010				97,150				5,209,634
Other Salaries for Instruction 106-110	2,425,779								2,425,779
Purchased Professional and Technical Services (300)	3,649,698								3,656,934
Other Purchased Professional Services (330)	-								-
Purchased Technical Services (340)	-								-
Other Purchased Prof and Technical Services (390)	-								-
Other Purchased Services (400-500 series)	1,868,903								1,868,903
Travel 580	4,266								4,266
General Supplies (600 and 610)	6,072,111	0		0					6,151,878
Textbooks (640)	10,744								10,744
Tuition (\$60-\$66)	1,217,702								1,217,702
Other Objects (680 and 890)	12,413								12,413
<b>Total Instruction</b>	<b>21,411,036</b>				<b>97,150</b>				<b>21,600,942</b>
<b>Support Services</b>									
Personnel Services Salaries (100)	1,995,767								2,004,797
Salaries of Other Professional Staff (104)	1,594,963								1,594,963
Salaries of Supervisors of Instruction (102)	232,130								232,130
Salaries of Principal /Directors (103)	287,241								287,241
Salaries of Secretarial and Clerical Asst. (105)	308,979								331,935
Other Salaries (110)	400,316			0	22,956				400,316
Salaries of Family/Parent Liason (173)	102,417								102,417
Salaries of Facilitators (176)	1,056,479								1,056,479
Personnel Services - Employee Benefits (200-270)	5,833,086				95,894		0		5,929,936
Purchased Educational Services - Contracted Pre-K, 321	31,418,956								31,418,956
Purchased Professional - Educational Services 320,300,325,329	16,392,199			357,917					16,864,358
Other Purchased Professional Services 330	29,456								29,456
Purchased Technical Services 340	-								-
Rentals 420	949								949
Contr. Serv.-Trans. (Field Trips) 516	-								-
Travel (580)	12,948								12,948
Other Purchased Services (400-500 series)	8,760,705							25,000	8,803,411
Supplies & Materials (600-610)	1,481,815		1,366,739						2,851,231
Indirect Costs (660)	13,209								13,209
Other Objects (680-890)	51,107						5,048		56,155
Scholarships Awarded	669,710								669,710
Student Activities	-								-
<b>Total Support Services</b>	<b>70,642,430</b>	<b>106,068</b>	<b>1,366,739</b>	<b>357,917</b>	<b>118,850</b>		<b>5,048</b>	<b>25,000</b>	<b>72,668,083</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	253		295		431		451		466		Total Carried Forward (Ex. E-1b) 2019-2020
	Preschool 2021-2022	2021-2022	Security Allowance/Law 2021-2022	Wrap Around Grant 2021-2022	PCWD NJYC 2021-2022	PCWD NJYC 2020-2021	Sub. Violence Category 4 2021-2022				
Total Brought Forward	4,499,987	15,360	-	-	-	-	-	-	-	-	4,499,987
Instructional Equipment	15,360	-	-	-	-	-	-	-	-	-	29,668
Noninstructional Equipment	6,364,688	-	-	-	-	-	-	-	-	-	6,364,688
<b>Total Facilities Acquisition and Construction Services</b>	<b>10,880,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>10,894,343</b>
Transfer to Charter Schools	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>102,933,495</b>	<b>106,068</b>	<b>1,366,739</b>	<b>357,917</b>	<b>216,000</b>	<b>5,048</b>	<b>25,000</b>	<b>0</b>	<b>105,163,369</b>		
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfer In from General Fund-Pre-school Programs	-	-	-	-	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Outflows</b>	<b>102,933,495</b>	<b>106,068</b>	<b>1,366,739</b>	<b>357,917</b>	<b>216,000</b>	<b>5,048</b>	<b>25,000</b>	<b>0</b>	<b>105,163,369</b>		
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>9,377</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>9,377</b>		
Fund Balance, July 1	485,151	-	-	-	-	-	-	-	485,151		
Fund Balance, June 30	494,528	0	-	0	(0)	0	-	-	494,528		

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1f)	472		474		477		Total
		Full Service		21st Century CCLC		Care Emergency		
		2021-2022	2020-2021	2021-2022	2020-2021	2021-2022	2021-2022	
<b>REVENUES</b>								
Local Sources	\$ 803,865							803,865
State Sources	53,808,482							53,808,482
Federal Sources	41,786,742	333,014	111,359	342,663	83,090	5,673,658		48,330,525
<b>Total Revenues</b>	<b>96,399,089</b>	<b>333,014</b>	<b>111,359</b>	<b>342,663</b>	<b>83,090</b>	<b>5,673,658</b>		<b>102,942,871</b>
<b>EXPENDITURES</b>								
<b>Instruction</b>								
Personnel Services - Salaries 100	1,034,246			6,158				1,040,403
Salaries of Teachers 101	4,523,528		5,040	110,793	20,575	449,075		5,109,010
Other Salaries for Instruction 106-110	2,414,285			11,484				2,425,779
Purchased Professional and Technical Services (300)	3,628,814			18,035	2,850			3,649,698
Other Purchased Professional Services (330)	-			-	-	-	-	-
Purchased Technical Services (340)	-			-	-	-	-	-
Other Purchased Prof and Technical Services (390)	-			-	-	-	-	-
Other Purchased Services (400-500 series)	1,546,180			-	-	322,723		1,868,903
Travel 580	4,266			-	-	-		4,266
General Supplies (600 and 610)	6,041,829	1,830		15,408	6,764	6,280		6,072,111
Textbooks (640)	10,744			-	-	-		10,744
Tuition (560 566)	1,217,702			-	-	-		1,217,702
Other Objects (800 and 890)	12,413			-	-	-		12,413
<b>Total Instruction</b>	<b>20,434,006</b>	<b>1,830</b>	<b>5,040</b>	<b>161,887</b>	<b>30,189</b>	<b>778,078</b>	<b>0</b>	<b>21,411,020</b>
<b>Support Services</b>								
Personnel Services Salaries (100)	1,863,156			106,371	26,240	-		1,995,767
Salaries of Other Professional Staff (104)	1,594,963			-	-	-		1,594,963
Salaries of Supervisors of Instruction (102)	232,130			-	-	-		232,130
Salaries of Principal / Directors (103)	287,241			-	-	-		287,241
Salaries of Secretarial and Clerical Ast. (105)	308,979			-	-	-		308,979
Other Salaries (110)	400,316			-	-	-		400,316
Salaries of Family/Parent Liaison (173)	102,417			-	-	-		102,417
Salaries of Facilitators (176)	1,056,479			-	-	-		1,056,479
Personal Services - Employee Benefits (200 270)	5,753,563		318	37,623	10,086	31,495		5,833,086
Purchased Educational Services - Contracted Pre-K 321	31,418,956			-	-	-		31,418,956
Purchased Professional - Educational Services 320,300,325,329	14,353,806	331,184	106,001	26,881	12,500	1,561,828		16,392,199
Other Purchased Professional Services 330	29,456			-	-	-		29,456
Purchased Technical Services 340	-			-	-	-		-
Rentals 420	949			-	-	-		949
Contr. Serv.-Trans. (Field Trips) 516	-			-	-	-		-
Travel (580)	12,905			43				12,948
Other Purchased Services (400-500 series)	5,754,494			724		3,005,487		8,760,705
Supplies & Materials (600-610)	1,185,045			-	-	296,770		1,481,815
Indirect Costs (860)	-			-	-	-		-
Other Objects (800-890)	51,107			9,134	4,075			13,209
Scholarships Awarded	669,710			-	-	-		669,710
Student Activities	-			-	-	-		-
<b>Total Support Services</b>	<b>65,075,671</b>	<b>331,184</b>	<b>106,319</b>	<b>180,776</b>	<b>52,901</b>	<b>4,895,580</b>	<b>0</b>	<b>70,642,430</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	472		474		477		Total
	Full Service		21st Century CCLC		Care Emergency		
	Community School	2020-2021	2021-2022	2020-2021	Relief Grant	2021-2022	
Total Brought Forward (E.x. E-1c)	2021-2022	2020-2021	2021-2022	2020-2021	2021-2022	Forward	
continued							
<b>PENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services</b>							
Building	4,499,987	-	-	-	-	-	4,499,987
Instructional Equipment	15,360	-	-	-	-	-	15,360
Noninstructional Equipment	6,364,688	-	-	-	-	-	6,364,688
<b>Total Facilities Acquisition and Construction Services</b>	<b>10,880,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>10,880,035</b>
Transfer to Charter Schools	-	-	-	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>96,389,711</b>	<b>111,359</b>	<b>342,663</b>	<b>83,090</b>	<b>5,673,668</b>	<b>102,933,495</b>	
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>96,389,711</b>	<b>111,359</b>	<b>342,663</b>	<b>83,090</b>	<b>5,673,668</b>	<b>102,933,495</b>	
<b>Total Outflows</b>	<b>\$ 9,377</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>9,377</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>485,151</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>485,151</b>	
Fund Balance, July 1	494,528	0	(0)	(1)	(0)	494,528	
Fund Balance, June 30							

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	487	488	483	484	492	Total
	ESSER III	ESSER III	CRRSA ACT	ESSER II	SDA Emergent	Total
	ARP	ACC LEARN	ESSER II	ACC LEARN	Capital Needs	Carried
	2020-2021	2020-2021	2020-2021	2020-2021		Forward
<b>REVENUES</b>						
Local Sources	803,865					803,865
State Sources	49,308,495				4,499,987	53,808,482
Federal Sources	16,002,492	328,154	23,578,061	397,948		41,786,742
<b>Total Revenues</b>	<b>16,002,492</b>	<b>328,154</b>	<b>23,578,061</b>	<b>397,948</b>	<b>4,499,987</b>	<b>96,899,089</b>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Personnel Services - Salaries 100						
Salaries of Teachers 101						
Other Salaries for Instruction 106-110	3,284,185	422,466	1,034,246			1,034,246
Purchased Professional and Technical Services (300)	1,900,238	163,968	350,079			4,523,528
Other Purchased Professional Services (330)	141,814		3,475,000	12,000		2,414,285
Purchased Technical Services (340)						3,628,814
Other Purchased Prof and Technical Services (390)	2,240		1,503,940	40,000		1,546,180
Other Purchased Services (400-500 series)	4,266					4,266
Travel 580	277,604	2,578,590	2,929,856	242,961		6,041,829
General Supplies (600 and 610)	10,744					10,744
Textbooks (640)	1,217,702					1,217,702
Tuition (560-566)	12,413					12,413
Other Objects (800 and 890)						
<b>Total Instruction</b>	<b>6,851,206</b>	<b>3,165,024</b>	<b>9,293,121</b>	<b>294,961</b>	<b>-</b>	<b>20,434,006</b>
<b>Support Services</b>						
Personnel Services Salaries (100)						
Salaries of Other Professional Staff (104)	1,594,963	341,011	1,522,145			1,863,156
Salaries of Supervisors of Instruction (102)	232,130					1,394,963
Salaries of Principal / Directors (103)	287,241					232,130
Salaries of Secretarial and Clerical Asst. (105)	254,239					287,241
Other Salaries (110)	379,936					308,979
Salaries of Family/Parent Liason (173)	102,417					400,316
Salaries of Facilitators (176)	1,056,479					1,056,479
Personal Services - Employee Benefits (200-270)	4,206,967	719,268	563,808			5,753,563
Purchased Educational Services - Contracted Pre-K, 321	31,418,956					31,418,956
Purchased Professional - Educational Services 320,300,325,329	2,755,587	5,034,727	5,923,585			14,353,806
Other Purchased Professional Services 330	29,456					29,456
Purchased Technical Services 340						
Rentals 420	949					949
Contr. Serv.-Trans. (Field Trips) 516						
Travel (580)	12,905					12,905
Other Purchased Services (400-500 series)	77,748	744,249	4,829,510	102,987		5,754,494
Supplies & Materials (600-610)	105,628	788,387	291,031			1,185,045
Indirect Costs (860)						
Other Objects (800-890)	51,107					51,107
Scholarships Awarded	669,710					669,710
Student Activities						
<b>Total Support Services</b>	<b>43,236,417</b>	<b>7,627,642</b>	<b>13,130,078</b>	<b>102,987</b>	<b>-</b>	<b>65,075,671</b>

continued

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>487</u>	<u>488</u>	<u>483</u>	<u>484</u>	<u>492</u>	Total
	ESSEER III	ESSEER III	CRRSA ACT	ESSEER II	SDA Emergent	Carried
	ARP	ACC LEARN	ESSEER II	ACC LEARN	Capital Needs	Forward
	2020-2021	2020-2021	2020-2021	2020-2021		
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Construction Services</b>						
Building	-	-	-	-	4,499,987	4,499,987
Instructional Equipment	15,360	-	-	-	-	15,360
Noninstructional Equipment	5,209,826	-	1,154,862	-	-	6,364,688
<b>Total Facilities Acquisition and Construction Services</b>	<b>15,360</b>	<b>5,209,826</b>	<b>1,154,862</b>	<b>-</b>	<b>4,499,987</b>	<b>10,880,035</b>
<b>Transfer to Charter Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-Total Expenditures</b>	<b>50,102,983</b>	<b>16,002,492</b>	<b>328,154</b>	<b>397,948</b>	<b>4,499,987</b>	<b>96,389,711</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In from General Fund-Pre-school Programs	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Outflows</b>	<b>50,102,983</b>	<b>16,002,492</b>	<b>328,154</b>	<b>397,948</b>	<b>4,499,987</b>	<b>96,389,711</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>9,377</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>9,377</b>
Fund Balance, July 1	485,151	-	-	-	-	485,151
Fund Balance, June 30	494,528	(0)	(0)	0	-	494,528

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21E	50L	50Z	50Z	50Z
	Preschool	Non Public	N.J. Nonpublic	Auxiliary Services Ch. 192	English as a
	Education Aid	Textbooks	Compensatory		2021-2022
	2021-2022	2021-2022	2021-2022		2021-2022
<b>REVENUES</b>					
Local Sources	803,865				
State Sources	654,656	10,744	126,736		24,129
Federal Sources	-				
<b>Total Revenues</b>	<b>1,458,521</b>	<b>10,744</b>	<b>126,736</b>		<b>24,129</b>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Personnel Services - Salaries 100	-	-	-	-	-
Salaries of Teachers 101	265,842	3,018,343			
Other Salaries for Instruction 106-110	-	1,900,238			
Purchased Professional and Technical Services (300)	-	-	119,132		22,682
Other Purchased Professional Services (330)	-	-			
Purchased Technical Services (340)	-	-			
Other Purchased Prof and Technical Services (390)	2,240				
Other Purchased Services (400-500 series)	4,266				
Travel 580	117,640				
General Supplies (600 and 610)	-	159,963			
Textbooks (640)	-		10,744		
Tuition (560 566)	-	1,217,702			
Other Objects (800 and 890)	12,413	-	-	-	-
<b>Total Instruction</b>	<b>402,401</b>	<b>6,296,247</b>	<b>119,132</b>		<b>22,682</b>
<b>Support Services</b>					
Personnel Services Salaries (100)	-	-	-	-	-
Salaries of Other Professional Staff (104)	39,877	1,555,086			
Salaries of Supervisors of Instruction (102)	-	232,130			
Salaries of Principal / Directors (103)	-	287,241			
Salaries of Secretarial and Clerical Asst. (105)	35,292	218,947			
Other Salaries (110)	57,800	322,136			
Salaries of Family/Parent Liason (173)	-	102,417			
Salaries of Facilitators (176)	-	1,056,479			
Personnel Services - Employee Benefits (200 270)	100,014	4,106,953			
Purchased Educational Services - Contracted Pre-K 321	-	31,418,956			
Purchased Professional - Educational Services 320,300,325,329	55,368	2,700,219			
Other Purchased Professional Services 330	29,456	-			
Purchased Technical Services 340	-	-			
Rentals 420	-	949			
Contr. Serv.-Trans. (Field Trips) 516	-	-			
Travel (580)	213	12,691			
Other Purchased Services (400-500 series)	3,767	73,980			
Supplies & Materials (600-610)	4,200	101,428			
Indirect Costs (660)	-	-			
Other Objects (800-890)	42,055	-	7,604		1,448
Scholarships Awarded	669,710	-			
Student Activities	-	-			
<b>Total Support Services</b>	<b>1,037,753</b>	<b>42,189,612</b>	<b>7,604</b>		<b>1,448</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	214	501	502	503
	Preschool Education Aid 2021-2022	Non Public Textbooks 2021-2022	N.J. Nonpublic Auxiliary Services Ch. 192 Compensatory 2021-2022	English as a Second Language 2021-2022
Total Brought Forward (Ex. E-1g)				
<b>EXPENDITURES (CONTD):</b>				
<b>Facilities Acquisition and Construction Services</b>				
Building	8,990	6,370	-	-
Instructional Equipment	-	-	-	-
Noninstructional Equipment	0	-	-	-
<b>Total Facilities Acquisition and Construction Services</b>	<b>8,990</b>	<b>6,370</b>	<b>-</b>	<b>-</b>
Transfer to Charter Schools	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>1,449,144</b>	<b>48,492,229</b>	<b>10,744</b>	<b>126,736</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In from General Fund-Preschool Programs	-	-	-	-
Contribution to School Based Budgets	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>1,449,144</b>	<b>48,492,229</b>	<b>10,744</b>	<b>126,736</b>
<b>Total Outflows</b>	<b>9,377</b>	<b>485,151</b>	<b>494,528</b>	<b>24,129</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>485,151</b>	<b>494,528</b>	<b>24,129</b>	<b>-</b>
Fund Balance, July 1	-	-	-	-
Fund Balance, June 30	-	-	-	-



**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1)	506 Supplemental 2021-2022	507 Nonpublic Handicapped Services Ch. Exam & Class 2021-2022	509 Nonpublic Nursing 2021-2022	510 Nonpublic Technology 2021-2022	Total Carried Forward
<b>REVENUES</b>						
Local Sources	803,865					803,865
State Sources	551,623	15,198	13,649	29,456	10,890	654,656
Federal Sources						
<b>Total Revenues</b>	<b>1,355,489</b>	<b>15,198</b>	<b>13,649</b>	<b>29,456</b>	<b>10,890</b>	<b>1,458,521</b>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Personnel Services - Salaries 100	-	-	-	-	-	-
Salaries of Teachers 101	265,842	-	-	-	-	265,842
Other Salaries for Instruction 106-110	-	-	-	-	-	-
Purchased Professional and Technical Services (300)	-	-	-	-	-	-
Other Purchased Professional Services (330)	-	-	-	-	-	-
Purchased Technical Services (340)	-	-	-	-	-	-
Other Purchased Prof and Technical Services (390)	2,240	-	-	-	-	2,240
Travel 580	4,266	-	-	-	-	4,266
General Supplies (600 and 610)	72,911	-	-	-	10,890	117,640
Textbooks (640)	-	-	-	-	-	-
Tuition (560 566)	-	-	-	-	-	-
Other Objects (800 and 890)	12,413	-	-	-	-	12,413
<b>Total Instruction</b>	<b>357,672</b>				<b>10,890</b>	<b>402,401</b>
<b>Support Services</b>						
Personnel Services: Salaries (100)	-	-	-	-	-	-
Salaries of Other Professional Staff (104)	39,877	-	-	-	-	39,877
Salaries of Supervisors of Instruction (102)	-	-	-	-	-	-
Salaries of Principal /Directors (103)	35,292	-	-	-	-	35,292
Salaries of Secretarial and Clerical Asst. (105)	57,800	-	-	-	-	57,800
Other Salaries (110)	-	-	-	-	-	-
Salaries of Family/Parent Liason (173)	-	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-	-
Personal Services - Employee Benefits (200 270)	100,014	-	-	-	-	100,014
Purchased Educational Services - Contracted Pre-K 321	-	-	-	-	-	-
Purchased Professional - Educational Services 320,300,325,329	26,520	15,198	13,649	29,456	-	55,368
Other Purchased Professional Services 330	-	-	-	-	-	29,456
Purchased Technical Services 340	-	-	-	-	-	-
Rentals 420	-	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips) 516	-	-	-	-	-	-
Travel (580)	213	-	-	-	-	213
Other Purchased Services (400,500 series)	3,767	-	-	-	-	3,767
Supplies & Materials (600-610)	4,200	-	-	-	-	4,200
Indirect Costs (860)	-	-	-	-	-	-
Other Objects (800-890)	42,055	-	-	-	-	42,055
Scholarships Awarded	669,710	-	-	-	-	669,710
Student Activities	-	-	-	-	-	-
<b>Total Support Services</b>	<b>979,449</b>	<b>15,198</b>	<b>13,649</b>	<b>29,456</b>	<b>-</b>	<b>1,037,753</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	506 Supplemental 2021-2022	507 Nonpublic Handicapped Services Ch. Exam & Class 2021-2022	509 Nonpublic Nursing 2021-2022	510 Nonpublic Technology 2021-2022	Total Carried Forward
<b>EXPENDITURES (CONTD):</b>					
Facilities Acquisition and Construction Services					
Building	-	-	-	-	-
Instructional Equipment	8,990	-	-	-	8,990
Noninstructional Equipment	-	-	-	-	-
<b>Total Facilities Acquisition and Construction Services</b>	<b>8,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,990</b>
Transfer to Charter Schools	-	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>1,346,111</b>	<b>15,198</b>	<b>29,456</b>	<b>10,890</b>	<b>1,449,144</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In from General Fund-Preschool Programs	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Outflows</b>	<b>1,346,111</b>	<b>15,198</b>	<b>29,456</b>	<b>10,890</b>	<b>1,449,144</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>	<b>9,377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,377</b>
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>485,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>485,151</b>
Fund Balance, July 1	<b>494,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>494,528</b>
Fund Balance, June 30					

EXHIBIT E-II

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Total Brought Forward (Ex. E-1b)	606 Add NYJC 2021-2022	Total Carried Forward
<b>REVENUES</b>			
Local Sources	\$ 803,865	-	803,865
State Sources	-	519,649	551,623
Federal Sources	-	-	-
<b>Total Revenues</b>	<b>803,865</b>	<b>519,649</b>	<b>1,355,489</b>
<b>EXPENDITURES</b>			
<b>Instruction</b>			
Personnel Services - Salaries 100	\$ -	-	-
Salaries of Teachers 101	\$ 6,395	246,007	265,842
Other Salaries for Instruction 106-110	-	-	-
Purchased Professional and Technical Services (300)	-	-	-
Other Purchased Professional Services (330)	-	-	-
Purchased Technical Services (340)	-	-	-
Other Purchased Prof and Technical Services (390)	-	2,240	2,240
Other Purchased Services (400-500 series)	\$ 4,266	-	4,266
Travel 580	\$ 44,816	27,589	72,911
General Supplies (600 and 610)	-	-	-
Textbooks (640)	-	-	-
Tuition (560 566)	\$ 8,706	3,707	12,413
Other Objects (800 and 890)	64,183	279,543	357,672
<b>Total Instruction</b>			
<b>Support Services</b>			
Personnel Services Salaries (180)	-	-	39,877
Salaries of Other Professional Staff (104)	-	39,877	-
Salaries of Supervisors of Instruction (102)	-	-	-
Salaries of Principal / Directors (103)	-	35,292	35,292
Salaries of Secretarial and Clerical Asst. (105)	-	41,000	57,800
Other Salaries (110)	-	-	-
Salaries of Family/Parent Liaison (173)	-	-	-
Salaries of Facilitators (176)	-	-	-
Personal Services - Employee Benefits (200 270)	489	98,497	100,014
Purchased Educational Services - Contracted Pre-K 321	-	-	-
Purchased Professional - Educational Services 320,300,325,329	21,785	4,735	26,520
Other Purchased Professional Services 330	-	-	-
Purchased Technical Services 340	-	-	-
Rentals 420	-	-	-
Contr. Serv.-Trans. (Field Trips) 516	-	-	-
Travel (580)	-	213	213
Other Purchased Services (600-500 series)	1,491	2,076	3,767
Supplies & Materials (600-610)	240	3,560	4,200
Indirect Costs (860)	-	-	-
Other Objects (800-890)	36,590	5,465	42,055
Scholarships-Awarded	669,710	-	669,710
Student Activities	-	-	-
<b>Total Support Services</b>	<b>730,305</b>	<b>231,116</b>	<b>979,449</b>
			<b>continued</b>

**EXHIBIT E-II**  
**PATERSON PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1b)	<u>606</u> Adopted NYC 2021-2022	Total Carried Forward
<b>EXPENDITURES (CONT'D):</b>			
<b>Facilities Acquisition and Construction Services</b>			
Building	-	-	-
Instructional Equipment	-	8,990	8,990
Noninstructional Equipment	-	-	-
<b>Total Facilities Acquisition and Construction Services</b>	-	8,990	8,990
Transfer to Charter Schools	-	-	-
<b>Sub-Total Expenditures</b>	<b>794,488</b>	<b>519,649</b>	<b>1,314,137</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In from General Fund-Preschool Programs	-	-	-
Contribution to School Based Budgets	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	-	-	-
<b>Total Outflows</b>	<b>794,488</b>	<b>519,649</b>	<b>1,314,137</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>9,377</b>	<b>0</b>	<b>9,377</b>
Fund Balance, July 1	485,151	-	485,151
Fund Balance, June 30	494,528	0	494,528

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Total Brought Forward (Ex. E-1f)	007 Take Vapor Away 2019-2020	011 Taub Foundation 2019-2020	024 National Winter Activity (NWAC) 2019-2020	Total Carried Forward
<b>REVENUES</b>					
Local Sources	\$ 758,049	4,328	36,590	3,046	803,865
State Sources	\$ -	-	-	-	-
Federal Sources	\$ -	-	-	-	-
<b>Total Revenues</b>	<b>758,049</b>	<b>4,328</b>	<b>36,590</b>	<b>3,046</b>	<b>803,865</b>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Personnel Services - Salaries 100	\$ -	-	-	-	-
Salaries of Teachers 101	\$ 6,395	-	-	-	6,395
Other Salaries for Instruction 106-110	\$ -	-	-	-	-
Purchased Professional and Technical Services (300)	\$ -	-	-	-	-
Other Purchased Professional Services (310)	\$ -	-	-	-	-
Purchased Technical Services (340)	\$ -	-	-	-	-
Other Purchased Prof and Technical Services (390)	\$ -	-	-	-	-
Other Purchased Services (400-500 series)	\$ -	-	-	-	-
Travel 580	\$ 4,266	-	-	-	4,266
General Supplies (600 and 610)	\$ 38,636	4,328	-	0	44,816
Textbooks (640)	\$ -	-	-	-	-
Tuition (560 566)	\$ -	-	-	-	-
Other Objects (800 and 890)	\$ 5,660	-	-	3,046	8,706
<b>Total Instruction</b>	<b>54,957</b>	<b>4,328</b>	<b>-</b>	<b>3,046</b>	<b>64,183</b>
<b>Support Services</b>					
Personnel Services Salaries (100)	\$ -	-	-	-	-
Salaries of Other Professional Staff (104)	\$ -	-	-	-	-
Salaries of Supervisors of Instruction (102)	\$ -	-	-	-	-
Salaries of Principal / Directors (103)	\$ -	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	\$ -	-	-	-	-
Other Salaries (110)	\$ -	-	-	-	-
Salaries of Family/Parent Liason (173)	\$ -	-	-	-	-
Salaries of Facilitators (176)	\$ -	-	-	-	-
Personal Services - Employee Benefits (200 270)	\$ 489	-	-	-	489
Purchased Educational Services - Contracted Pre-K-321	\$ -	-	-	-	-
Purchased Professional - Educational Services 320,300,325,329	\$ 21,785	-	-	-	21,785
Other Purchased Professional Services 330	\$ -	-	-	-	-
Purchased Technical Services 340	\$ -	-	-	-	-
Rentals 420	\$ -	-	-	-	-
Contr. Serv.-Trans. (Field Trips) 516	\$ -	-	-	-	-
Travel (580)	\$ 1,491	-	-	-	1,491
Other Purchased Services (600-500 series)	\$ 240	-	-	-	240
Supplies & Materials (600-610)	\$ -	-	-	-	-
Indirect Costs (660)	\$ -	-	-	-	-
Other Objects (800-890)	\$ -	-	36,590	-	36,590
Scholarships Awarded	\$ 669,710	-	-	-	669,710
Student Activities	\$ -	-	-	-	-
<b>Total Support Services</b>	<b>693,715</b>	<b>-</b>	<b>36,590</b>	<b>-</b>	<b>730,305</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	007	011	024	
	Take Vapor	Taub	National Winter	
Total Brought Forward (Ex. E-1f)	Away 2019-2020	Foundation 2019-2020	Activity (NWAC) 2019-2020	Total Carried Forward
continued				
<b>EXPENDITURES (CONT'D):</b>				
<b>Facilities Acquisition and Construction Services</b>				
Building	-	-	-	-
Instructional Equipment	-	-	-	-
Noninstructional Equipment	-	-	-	-
<b>Total Facilities Acquisition and Construction Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer to Charter Schools	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>748,672</b>	<b>4,328</b>	<b>36,590</b>	<b>3,046</b>
<b>OTHER FINANCING SOURCES (USES)</b>				<b>794,488</b>
Transfer In from General Fund-Preschool Programs	-	-	-	-
Contribution to School Based Budgets	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Outflows</b>	<b>748,672</b>	<b>4,328</b>	<b>36,590</b>	<b>3,046</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 9,377</b>	<b>-</b>	<b>-</b>	<b>9,377</b>
Fund Balance, July 1	485,151			485,151
Fund Balance, June 30	494,528			494,528

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>028</u>	<u>030</u>	<u>032</u>	<u>046</u>	Total
	Striker	MLK/Grant Univer.	Target Field Trip	Comcast/NBC	Carried
	Grant	of Michigan	Grant 040	Grant-Int'l HS	Forward
	2019-2020	2020-2021	2020-2021	2019-2020	Forward
<b>REVENUES</b>					
Local Sources	742,354	660	500	383	758,049
State Sources	-	-	-	4,266	-
Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>742,354</b>	<b>660</b>	<b>500</b>	<b>4,266</b>	<b>758,049</b>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Personnel Services - Salaries 100	-	-	-	-	-
Salaries of Teachers 101	-	-	-	-	6,395
Other Salaries for Instruction 106-110	-	-	-	-	-
Purchased Professional and Technical Services (300)	-	-	-	-	-
Other Purchased Professional Services (330)	-	-	-	-	-
Purchased Technical Services (340)	-	-	-	-	-
Other Purchased Prof and Technical Services (390)	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Travel 580	-	-	-	-	-
General Supplies (600 and 610)	36,242	-	500	4,266	4,266
Tuition (640)	-	-	-	-	38,636
Textbooks (660)	-	-	-	-	-
Other Objects (800 and 890)	-	-	-	-	-
<b>Total Instruction</b>	<b>5,000</b>	<b>660</b>	<b>500</b>	<b>4,266</b>	<b>5,660</b>
	<b>41,242</b>	<b>660</b>	<b>383</b>	<b>4,266</b>	<b>54,957</b>
<b>Support Services</b>					
Personnel Services Salaries (100)	-	-	-	-	-
Salaries of Other Professional Staff (104)	-	-	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-	-	-
Salaries of Principal / Directors (103)	-	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-	-	-
Other Salaries (110)	-	-	-	-	-
Salaries of Family/Parent Liason (173)	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-
Personal Services - Employee Benefits (200 270)	-	-	-	-	489
Purchased Educational Services - Contracted Pre-K 321	-	-	-	-	-
Purchased Professional - Educational Services 320,300,325,329	21,785	-	-	-	21,785
Other Purchased Professional Services 330	-	-	-	-	-
Purchased Technical Services 340	-	-	-	-	-
Rentals 420	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips) 516	-	-	-	-	-
Travel (580)	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	1,491
Supplies & Materials (600-610)	240	-	-	-	240
Indirect Costs (660)	-	-	-	-	-
Other Objects (800-890)	-	-	-	-	-
Scholarships Awarded	669,710	-	-	-	669,710
Student Activities	-	-	-	-	-
<b>Total Support Services</b>	<b>691,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>695,715</b>

continued

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	028	030	032	046	
	Striker	MLK Grant Univer.	Target Field Trip	Comcast NBC	Total
	Grant	of Michigan	Grant 040	Grant-Int'l HS	Carried
	2019-2020	2020-2021	2020-2021	2019-2020	Forward
Total Brought Forward (Ex. E-1g)					
<b>EXPENDITURES (CONTD):</b>					
Facilities Acquisition and Construction Services					
Building	-	-	-	-	-
Instructional Equipment	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-
<b>Total Facilities Acquisition and Construction Services</b>	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-
<b>Sub-Total Expenditures</b>	732,977	660	500	4,266	748,672
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In from General Fund-Preschool Programs	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	-	-	-	-	-
<b>Total Outflows</b>	732,977	660	500	4,266	748,672
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	9,377	-	-	-	9,377
Fund Balance, July 1	485,151				485,151
Fund Balance, June 30	494,528				494,528



**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	48 Scholarship 2019-2020	56 Travelers Grant # 15 2020-2021	63 JOANN STORES # 1 2021-2022	068 Delta 2021-2022	068 Delta 2020-2021	Scholarship Fund	Student Activity/ Athletics Fund	Total Carried Forward
<b>REVENUES</b>								
Local Sources	-	240	5,000	21,785	19,169	11,480	667,607	742,354
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>240</b>	<b>13,881</b>	<b>5,000</b>	<b>21,785</b>	<b>19,169</b>	<b>11,480</b>	<b>667,607</b>	<b>742,354</b>
<b>EXPENDITURES</b>								
<b>Instruction</b>								
Personnel Services - Salaries 100	-	-	-	-	-	-	-	-
Salaries of Teachers 101	-	-	-	-	-	-	-	-
Other Salaries for Instruction 106-110	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services (300)	-	-	-	-	-	-	-	-
Other Purchased Professional Services (330)	-	-	-	-	-	-	-	-
Purchased Technical Services (340)	-	-	-	-	-	-	-	-
Other Purchased Prof and Technical Services (390)	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-
Travel 580	-	-	-	-	-	-	-	-
General Supplies (600 and 610)	-	-	-	-	-	-	-	-
Textbooks (640)	-	13,881	-	-	19,169	-	-	36,242
Tuition (560-566)	-	-	-	-	-	-	-	-
Other Objects (800 and 890)	-	-	-	-	-	-	-	-
<b>Total Instruction</b>	<b>240</b>	<b>13,881</b>	<b>5,000</b>	<b>21,785</b>	<b>19,169</b>	<b>11,480</b>	<b>667,607</b>	<b>41,242</b>
<b>Support Services</b>								
Personnel Services Salaries (100)	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff (104)	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-	-	-	-	-	-
Salaries of Principal / Directors (103)	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-	-	-	-	-	-
Other Salaries (110)	-	-	-	-	-	-	-	-
Salaries of Family/Parent Liason (173)	-	-	-	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits (200-270)	-	-	-	-	-	-	-	-
Purchased Educational Services - Contracted Pre-K-321	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services 320,300,325,329	-	-	-	21,785	-	-	-	21,785
Other Purchased Professional Services 330	-	-	-	-	-	-	-	-
Purchased Technical Services 340	-	-	-	-	-	-	-	-
Rentals 420	-	-	-	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips) 516	-	-	-	-	-	-	-	-
Travel (580)	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-
Supplies & Materials (600-610)	-	240	-	-	-	-	-	240
Indirect Costs (860)	-	-	-	-	-	-	-	-
Other Objects (800-890)	-	-	-	-	-	-	-	-
Scholarships Awarded	-	-	-	-	-	-	669,710	669,710
Student Activities	-	-	-	-	-	-	-	-
<b>Total Support Services</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>21,785</b>	<b>-</b>	<b>-</b>	<b>669,710</b>	<b>691,735</b>

PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	48	56	63	068	068	Student	Total
Total Brought Forward (E.x. E-1)	Nationl Scholarship 2019-2020	Travelers Grant # 15 2020-2021	JOANN STORES # 1 2021-2022	Delta Dental 2021-2022	Delta Dental 2020-2021	Activity/Athletes Fund	Carried Forward
	-	-	-	-	-	-	-
	240	13,881	5,000	21,785	19,169	669,710	732,977
	-	-	-	-	-	-	-
	240	13,881	5,000	21,785	19,169	669,710	732,977
	-	-	-	-	-	(2,103)	9,377
	-	-	-	-	-	438,740	485,151
	-	-	-	-	-	57,891	494,528

continued

EXPENDITURES (CONT'D):

Facilities Acquisition and Construction Services  
 Building -  
 Instructional Equipment -  
 Noninstructional Equipment -  
 Total Facilities Acquisition and Construction Services -  
 Transfer to Charter Schools -  
 Sub-Total Expenditures -

OTHER FINANCING SOURCES (USES)

Transfer In from General Fund-Preschool Programs  
 Contribution to School Based Budgets  
 Sub-Total Other Financing Sources (Uses)

Total Outflows

Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)

Fund Balance, July 1

Fund Balance, June 30

**Paterson Public Schools  
Special Revenue Fund  
Schedule of Preschool Education Aid  
Budgetary Basis  
For the Fiscal Year Ended June 30, 2022**

	Budgeted	Actual	Variance
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of Teachers	3,262,008	3,018,343	243,665
Other Salaries for Instruction	2,080,771	1,900,238	180,533
Other Purchased Services (400-500 series)	11,025	-	11,025
General Supplies	450,142	159,963	290,179
Textbooks	-	-	-
Other Objects	-	-	-
<b>Total instruction</b>	<b>5,803,946</b>	<b>5,078,545</b>	<b>725,401</b>
<b>Support services:</b>			
Salaries of Program Directors	303,209	287,241	15,968
Salaries of Supervisors of Instruction	334,205	232,130	102,075
Salaries of Other Professional Staff	1,570,013	1,555,086	14,928
Salaries of Secr. And Clerical Assistants	247,928	218,947	28,981
Other Salaries	324,279	322,136	2,143
Salaries of Parent Liasion	102,417	102,417	-
Salaries of Master Teachers - Facilitators	1,077,055	1,056,479	20,576
Personal Services - Employee Benefits	4,589,843	4,106,953	482,890
Purchased Educational Services - Contracted Pre-K	39,866,683	31,418,956	8,447,727
Purchased Professional - Educational Services	3,378,497	2,377,438	1,001,059
Other Purchase Professional- Education Services	324,058	322,781	1,277
Purchased Technical Services	-	-	-
Rentals	-	-	-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-	-	-
Other Salaries-Travel Stipends	-	-	-
Contr. Serv.-Trans. (Field Trips)	51,450	-	51,450
Travel	17,480	12,691	4,789
Other Purchased Services (400-500 series)	225,000	74,929	150,071
Supplies & Materials	220,250	101,428	118,822
Other Objects	-	-	-
<b>Total support services</b>	<b>52,632,367</b>	<b>42,189,612</b>	<b>10,442,755</b>
<b>Facilities acquisition and cont. serv:</b>			
Instructional equipment	-	-	-
Noninstructional Equipment	10,000	6,370	3,630
<b>Total Facilities acquisition and cont. serv:</b>	<b>10,000</b>	<b>6,370</b>	<b>3,630</b>
Contribution to Charter Schools	1,217,702	1,217,702	-
	-	-	-
<b>Total Expenditures</b>	<b>59,664,015</b>	<b>48,492,229</b>	<b>11,171,786</b>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2021-2022 Pre K Aid Allocation	50,702,725
Add: Actual PEA Carryover June 30, 2022	16,809,805
Add: Budget Transfer from Gen Fund 2021-2022	2,835,155
Total Funds Available for 2021-2022 Budget	70,347,685
Less: 2021-2022 Budgeted PEA (Including prior year budgeted carryover)	(59,664,015)
Available & Unbudgeted Funds as of June 30, 2022	10,683,670
Prior year Cancelled Payables as of June 30, 2022	-
Add: June 30, 2022 Unexpended PreK Aid	11,171,786
2021-2022 Actual Carryover - Preschool Aid	21,855,456

**CAPITAL PROJECTS FUND**

**PATERSON PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Summary Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance-Budgetary Basis**  
**Fiscal Year Ended June 30, 2022**

**Revenues and Other Financing Sources:**

State Sources:	
On-Behalf SDA Grant	20,800,053
Refunding Bonds	-
	20,800,053

**Expenditures and Other Financing Uses:**

Capital Outlay:	
Direct District Expenditures	
Purchased Professional and Technical Services	-
Land Improvements	-
Construction services	5,953,991
Equipment purchases	-
On Behalf SDA Construction Services	20,800,053
	26,754,044

Excess (deficiency) of revenues over (under) expenditures	(5,953,991)
Fund balance - beginning	15,106,905
Fund balance - ending	\$ 9,152,914

**Reconciliation to GAAP Basis:**

Fund Balance, June 30, 2022 - Budgetary Basis	9,152,914
Less: Unearned Revenue	(291,790)
Fund Balance, June 30, 2022 - GAAP Basis	\$ 8,861,124

**PATERSON PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis**  
**P.S. 21 Elementary School, Courtyard Drainage Project**  
**Fiscal Year Ended June 30, 2022**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues</b>				
State Sources - SDA Grant	418,945		418,945	418,945
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>418,945</u>	<u>-</u>	<u>418,945</u>	<u>418,945</u>
<b>Expenditures</b>				
Purchased professional and technical services	10,937		10,937	15,000
Land and improvements			-	
Construction services	403,945		403,945	403,945
Equipment purchases			-	
	<u>414,882</u>	<u>-</u>	<u>414,882</u>	<u>418,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,063</u>	<u>-</u>	<u>4,063</u>	<u>-</u>
<b>Additional project information:</b>				
SDA Project number	4010-250-08-OHAE			
SDA Grant Number	GB-0149			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	403,945			
Revised authorized cost	418,945			
Percentage increase over original authorized cost	2793%			
Percentage completion	99%			
Original target completion date				
Revised target completion date				

**PATERSON PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis**  
**P.S. 9 Elementary School, Roof Repair Project**  
**Fiscal Year Ended June 30, 2022**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues</b>				
State Sources - SDA Grant	59,150		59,150	59,150
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	59,150	-	59,150	59,150
<b>Expenditures</b>				
Purchased professional and technical services	59,150		59,150	59,150
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	59,150	-	59,150	59,150
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>Additional project information:</b>				
SDA Project number	4010-130-08-OHAN			
SDA Grant Number	GB-0152			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	51,200			
Revised authorized cost	59,150			
Percentage increase over original authorized cost	394%			
Percentage completion	100%			
Original target completion date				
Revised target completion date				

**PATERSON PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis**  
**Baurle Field Improvements**  
**Fiscal Year Ended June 30, 2022**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues</b>				
Local Sources - City Contribution	1,150,000		1,150,000	1,150,000
Transfer from Capital Outlay	50,000		50,000	50,000
Donations			-	
	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
<b>Expenditures</b>				
Purchased professional and technical services	86,409		86,409	100,000
Land and improvements			-	
Construction services	939,160		939,160	1,100,000
Equipment purchases			-	
	<u>1,025,569</u>	<u>-</u>	<u>1,025,569</u>	<u>1,200,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>174,431</u>	<u>-</u>	<u>174,431</u>	<u>-</u>
<b>Additional project information:</b>				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	1,200,000			
Additional authorized cost	-			
Revised authorized cost	1,200,000			
Percentage increase over original authorized cost	0%			
Percentage completion	85%			
Original target completion date				
Revised target completion date				



**PATERSON PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis**  
**Baurle Field Improvements**  
**Fiscal Year Ended June 30, 2022**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues</b>				
Refunding Bonds	17,010,000		17,010,000	20,000,000
Transfer from Capital Outlay			-	
Donations			-	
	<u>17,010,000</u>	<u>-</u>	<u>17,010,000</u>	<u>20,000,000</u>
<b>Expenditures</b>				
Purchased professional and technical services	503,383		503,383	3,493,383
Land and improvements			-	
Construction services	1,694,106	5,953,991	7,648,097	16,506,617
Equipment purchases			-	
	<u>2,197,489</u>	<u>5,953,991</u>	<u>8,151,480</u>	<u>20,000,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,812,511</u>	<u>(5,953,991)</u>	<u>8,858,520</u>	<u>-</u>
<b>Additional project information:</b>				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date		4/8/2020		
Bonds authorized	20,000,000			
Bonds issued	17,010,000			
Original authorization cost	20,000,000			
Additional authorized cost		-		
Revised authorized cost	20,000,000			
Percentage increase over original authorized cost		0%		
Percentage completion		41%		
Original target completion date				
Revised target completion date				

**PATERSON PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Summary Statement of Project Expenditures**  
**Fiscal Year Ended June 30, 2022**

<b>Project Title/Issue</b>	<b>Date</b>	<b>Appropriations</b>	<b>Expenditures to Date</b>		<b>Unexpended Balance June 30, 2022</b>
			<b>Prior Years</b>	<b>Current Year</b>	
School Development Authority (On-behalf)		522,359,435	501,443,482	20,800,053	115,900
School #21 Courtyard Stormdrain		418,945	414,882		4,063
School #9 Roofing		59,150	59,150		-
Improvements to Baurle Field		1,200,000	1,025,569		174,431
Energy Savings Improvement Program II	4/8/2020	20,000,000	2,197,489	5,953,991	11,848,520
		<u>544,037,530</u>	<u>505,140,572</u>	<u>26,754,044</u>	<u>12,142,914</u>
<b>Analysis</b>					
			Project Balance - June 30, 2022		12,142,914
			Unfunded Authorizations		<u>(2,990,000)</u>
			Fund Balance (Deficit) - June 30, 2022		<u>9,152,914</u>

**PROPRIETARY FUNDS**

**PATERSON BOARD OF EDUCATION**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2022**

		<b><u>Business-type Activities - Enterprise Fund</u></b>
		<b><u>Food Service Program</u></b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	3,703,751	
Accounts receivable:		
State	24,155	
Federal	2,130,059	
Inventories	306,980	
Total current assets	<u>6,164,945</u>	
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,201,657	
Less accumulated depreciation	<u>(4,502,253)</u>	
Total capital assets (net of accumulated depreciation)	<u>52,060</u>	
Total assets	<u>6,217,005</u>	
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	109,044	
Accrued Salaries and Wages	153,036	
Interfund Payable	1,718,709	
Total Liabilities	<u>1,980,789</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Commodities Revenue	<u>14,777</u>	
Total Deferred Inflows of Resources	<u>14,777</u>	
Total Liabilities and Deferred Inflows of Resources	<u>1,995,566</u>	
<b>NET POSITION</b>		
Invested in capital assets net of related debt	52,060	
Unrestricted	4,169,379	
Total net position	<u>4,221,439</u>	

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

**PATERSON BOARD OF EDUCATION**  
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Proprietary Funds**  
**Fiscal Year Ended June 30, 2022**

	<b>Business-type Activities -</b>				<b>Total Enterprise</b>
	<b>Enterprise Fund</b>				
	<b>Food Service Programs</b>				
	<b>School Nutrition</b>	<b>Summer Food Service Program</b>	<b>Seamless Summer Option (COVID-19)</b>	<b>Fresh Fruit and Vegetable Program</b>	
<b>Operating Revenues:</b>					
Charges for Services:					
Daily Sales - Non-Reimbursable Programs	5,567				5,567
Special Functions - Non-Reimbursable Programs	3,301				3,301
Miscellaneous					-
Total Operating Revenues	<u>8,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,868</u>
<b>Operating Expenses:</b>					
Cost of Food - Reimbursable Programs		318,223	7,406,401	302,100	8,026,724
Cost of Food - Non-Reimbursable Programs					-
Salaries			6,025,480	9,215	6,034,695
Supplies and Materials			107,173		107,173
Employee Benefits			2,636,699		2,636,699
Depreciation Expense	117,105				117,105
Repairs and Other Expenses			238,552		238,552
Other Expenses			8,445		8,445
Purchased Services			25,480		25,480
Total Operating Expenses	<u>117,105</u>	<u>318,223</u>	<u>16,448,230</u>	<u>311,315</u>	<u>17,194,873</u>
Operating Income (Loss)	<u>(108,237)</u>	<u>(318,223)</u>	<u>(16,448,230)</u>	<u>(311,315)</u>	<u>(17,186,005)</u>
<b>Nonoperating Revenues (Expenses):</b>					
State Sources:					
School Lunch Program			237,542		237,542
Federal Sources:					
National School Lunch Program			10,078,339		10,078,339
School Breakfast Program			5,408,014		5,408,014
After School Snack Program			124,060		124,060
Fresh Fruit and Vegetable Program				336,645	336,645
Summer Food Program		318,223			318,223
CACFP Food					-
P-EBT Administrative Costs	5,950				5,950
Supply Chain Assistance			430,839		430,839
U.S.D.A. Commodities			749,843		749,843
Miscellaneous Income	184				184
Interest Income	3,087				3,087
Cancellation of Prior Year Accounts Payable	30,663				30,663
Cancellation of Prior Year Accounts Receivable					-
Total Nonoperating Revenues (Expenses)	<u>39,884</u>	<u>318,223</u>	<u>17,028,637</u>	<u>336,645</u>	<u>17,723,389</u>
Income (Loss) Before Contributions & Transfers	<u>(68,353)</u>	<u>-</u>	<u>580,407</u>	<u>25,330</u>	<u>537,384</u>
<b>Other financing sources/(uses)</b>					
Operating Transfer In	2,000,000				2,000,000
Change in net assets	1,931,647	-	580,407	25,330	2,537,384
Total Net Position—Beginning	<u>1,581,156</u>			<u>102,899</u>	<u>1,684,055</u>
Total Net Position—Ending	<u>3,512,803</u>	<u>-</u>	<u>580,407</u>	<u>128,229</u>	<u>4,221,439</u>

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

**PATERSON BOARD OF EDUCATION**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Fiscal Year Ended June 30, 2022**

	<b>Business-type Activities - Enterprise Fund</b>
	<b>Food Service Program</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	8,868
Payments for Employees Salaries, Payroll Taxes and Benefits	(8,518,358)
Payments to Suppliers for Goods and Services	(12,536,975)
Net Cash Provided by (used for) Operating Activities	(21,046,465)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Receipts from State Subsidy	272,151
Receipts from Federal Subsidy	17,182,623
Interest Income	3,087
Transfer In	2,000,000
Miscellaneous Income	184
Net Cash Provided by (used for) Non-Capital Financing Activities	19,458,045
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of Capital Assets	-
Net Cash Provided by (used for) Capital and Related Financing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,588,420)
Balances—Beginning of Year	5,292,171
Balances—End of Year	3,703,751
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:</b>	
Operating Income (Loss)	(17,186,005)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	117,105
Food Distribution Program	747,481
Increase (Decrease) in Interfund	(4,740,774)
(Increase) Decrease in Inventories	(65,227)
Increase (Decrease) in Accounts Payable	80,955
Total Adjustments	(3,860,460)
Net Cash Provided by (used for) Operating Activities	(21,046,465)

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

**LONG-TERM DEBT**

**PATERSON PUBLIC SCHOOLS**  
**General Long Term Debt Account Group**  
**Statement of Serial Bonds**  
**June 30, 2022**

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2021	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2022
		Date	Amount					
Government Loan Revenue Bonds - ESIP	17,010,000	02/01/23	\$ 1,085,000	4.000%	\$ 17,010,000			17,010,000
		02/01/24	935,000	4.000%				
		02/01/25	605,000	4.000%				
		02/01/26	650,000	5.000%				
		02/01/27	690,000	5.000%				
		02/01/28	535,000	5.000%				
		02/01/29	585,000	5.000%				
		02/01/30	635,000	5.000%				
		02/01/31	690,000	4.000%				
		02/01/32	745,000	4.000%				
		02/01/33	800,000	4.000%				
		02/01/34	855,000	4.000%				
		02/01/35	915,000	3.000%				
		02/01/36	970,000	2.000%				
		02/01/37	1,015,000	2.000%				
		02/01/38	955,000	2.125%				
		02/01/39	1,000,000	3.000%				
		02/01/40	1,055,000	3.000%				
		02/01/41	1,115,000	3.000%				
		02/01/42	1,175,000	3.000%				
<b>TOTAL</b>					<b>\$ 17,010,000</b>	<b>-</b>	<b>-</b>	<b>17,010,000</b>



**PATERSON PUBLIC SCHOOLS**  
**General Long Term Debt Account Group**  
**Statement of Obligations under Financed Purchases**  
**June 30, 2022**

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2021	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2022
		Date	Amount					
Equipment - Vehicle	1,816,252	09/22/22	\$ 376,522	1.8270%	746,287		369,766	376,521
Energy Saving Improvement Program	14,535,000	07/15/22	544,000	3.450%	11,737,000		754,000	10,983,000
		07/15/23	574,000					
		07/15/24	479,000					
		07/15/25	514,000					
		07/15/26	550,000					
		07/15/27	589,000					
		07/15/28	629,000					
		07/15/29	671,000					
		07/15/30	714,000					
		07/15/31	760,000					
		07/15/32	808,000					
		07/15/33	858,000					
		07/15/34	1,035,000					
		07/15/35	1,097,000					
		07/15/36	1,161,000					
Textbooks	12,126,000	09/15/22	2,482,319	3.740%	7,450,431		2,391,185	5,059,246
		09/15/23	2,576,927					
<b>TOTAL</b>					<b>\$ 19,933,718</b>		<b>3,514,951</b>	<b>16,418,767</b>

**CITY OF PATERSON BOARD OF EDUCATION**  
**Budgetary Comparison Schedule**  
**Debt Service Fund**  
**Fiscal Year Ended June 30, 2022**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Fund Balance, July 1	-		-	789,042	789,042
Fund Balance, June 30	-	-	-	789,042	789,042
<b>Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures</b>					
Budgeted Fund Balance	-		-		-

**STATISTICAL SECTION**

## STATISTICAL SECTION (UNAUDITED)

### **Introduction to the Statistical Section**

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- J-2 Changes in Net Assets/Position
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### **Revenue Capacity**

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# STATISTICAL SECTION (UNAUDITED) - INTRODUCTION

## J SERIES

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changes over time.	<b>J-1 to J-5</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the district's most significant local revenue sources, the property tax.	<b>J-6 to J-9</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	<b>J-10 to J-13</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.	<b>J-14 to J-15</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	<b>J-16 to J-20</b>
<b>Sources:</b> Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ending June 30, 2004; schedules presenting district-wide information include information beginning in that year.	

**PATERSON PUBLIC SCHOOLS**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental activities</b>										
Invested in capital assets	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245	\$ 322,983,090	\$ 309,442,289	\$ 326,401,123	\$ 343,840,259	\$ 329,972,488
Restricted	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949	60,809,175
Unrestricted	(642,011)	(119,444,374)	(143,742,328)	(160,274,128)	(174,387,009)	(202,735,438)	(204,245,308)	(209,994,133)	(193,348,560)	(180,273,060)
<b>Total governmental activities net position</b>	<b>\$ 293,187,152</b>	<b>\$ 165,558,262</b>	<b>\$ 190,669,525</b>	<b>\$ 195,585,678</b>	<b>\$ 177,760,499</b>	<b>\$ 140,480,629</b>	<b>\$ 121,935,562</b>	<b>\$ 126,281,917</b>	<b>\$ 185,108,648</b>	<b>\$ 210,508,603</b>
<b>Business-type activities</b>										
Invested in capital assets	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435	\$ 385,157	\$ 244,594	\$ 169,165	\$ 52,060
Restricted										
Unrestricted	3,234,307	2,258,642	2,564,966	3,101,289	2,626,539	1,902,368	1,331,488	(1,248,402)	1,514,890	4,169,379
<b>Total business-type activities net position</b>	<b>\$ 3,608,952</b>	<b>\$ 2,645,205</b>	<b>\$ 2,946,928</b>	<b>\$ 3,528,655</b>	<b>\$ 3,174,611</b>	<b>\$ 2,404,803</b>	<b>\$ 1,716,645</b>	<b>\$ (1,003,808)</b>	<b>\$ 1,684,055</b>	<b>\$ 4,221,439</b>
<b>District-wide</b>										
Invested in capital assets	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317	\$ 323,485,525	\$ 309,827,446	\$ 326,645,717	\$ 344,009,424	\$ 330,024,548
Restricted	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949	60,809,175
Unrestricted	2,592,296	(117,185,732)	(141,177,362)	(157,172,839)	(171,760,470)	(200,833,070)	(202,913,820)	(211,242,535)	(191,833,670)	(176,103,681)
<b>Total district net position</b>	<b>\$ 296,796,104</b>	<b>\$ 168,203,467</b>	<b>\$ 193,616,453</b>	<b>\$ 199,114,333</b>	<b>\$ 180,935,110</b>	<b>\$ 142,885,432</b>	<b>\$ 123,652,207</b>	<b>\$ 125,278,109</b>	<b>\$ 186,792,703</b>	<b>\$ 214,730,042</b>

Source: CAFR Schedule A-1

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932	\$ 267,619,301	\$ 241,595,583	\$ 243,771,599	\$ 245,192,217	\$ 237,678,950
Special education	78,887,337	73,938,429	88,380,425	96,445,501	111,648,814	55,418,975	53,400,471	53,820,327	56,273,380	45,298,598
Other instruction	38,377,756	28,210,150	30,731,796	26,623,522	24,752,066	21,349,656	21,767,134	23,914,666	24,682,807	19,569,336
School Sponsored Activities & Athletics	1,939,548	2,238,586	2,318,695	2,357,825	2,740,733	9,189,426	9,560,074	9,610,529	8,196,464	7,353,813
Community Services	652,046	1,366,118	2,327,016	2,159,941	910,643	629,626	1,034,267			
Support Services:										
Tuition	88,522,496	93,581,366	105,598,719	102,661,749	105,998,478	36,529,694	40,256,050	39,833,112	39,502,822	37,978,989
Student & instruction related services	6,778,102	7,716,455	8,585,462	10,418,828	8,699,816	8,206,250	7,767,674	144,758,764	146,593,997	147,475,406
General administrative services	21,600,369	23,049,662	26,740,209	31,102,033	35,546,487	35,354,127	26,049,445	22,387,293	6,192,503	6,410,192
School administrative services	11,798,453	11,796,049	14,513,187	13,432,838	11,898,397	22,189,274	11,270,423	14,384,933	13,901,209	18,438,230
Central Administration	57,066,081	60,061,800	64,495,295	63,915,194	59,224,010	59,052,212	40,766,182	39,275,746	43,020,730	53,238,286
Plant operations and maintenance	14,259,342	16,303,254	18,367,644	24,900,384	20,920,582	17,884,256	18,866,107	17,593,911	4,151,498	16,454,995
Pupil transportation						46,474,907	86,299,407	68,914,604	61,537,450	165,568,418
Unallocated Benefits	391,401	356,650	298,319	257,100	208,123	314,631	521,665	1,305,600		
Interest on long-term debt						16,824,450	14,248,842	1,798,833	24,111,063	46,122,287
Unallocated depreciation						684,193,557	710,662,392	689,048,485	695,441,831	815,154,684
Total governmental activities expenses	\$ 576,639,445	\$ 571,677,785	\$ 653,969,029	\$ 672,076,249	\$ 707,050,081	\$ 684,193,557	\$ 710,662,392	\$ 689,048,485	\$ 695,441,831	\$ 815,154,684
Business-type activities:										
Food service	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773	17,194,873
Total business-type activities expense	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773	17,194,873
Total district expenses	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839	\$ 703,837,996	\$ 730,051,909	\$ 707,379,376	\$ 706,516,604	\$ 832,349,557
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 279,276	\$ 436,260	\$ 845,262	\$ 845,262	\$ 821,317	\$ 706,480	\$ 589,966	\$ 1,162,563	\$ 462,837	\$ 1,142,925
Operating grants and contributions	143,797,407	143,980,572	192,269,314	192,269,314	252,105,852	81,111,072	84,082,521	88,220,730	85,791,819	104,068,359
Capital grants and contributions	8,328,501	7,278,472	65,717,098	65,717,098	10,551,238	2,028,790	1,143,980	9,898,923	32,039,122	20,800,053
Total governmental activities program revenues	\$ 152,405,184	\$ 151,695,304	\$ 258,831,674	\$ 258,831,674	\$ 263,478,407	\$ 83,846,342	\$ 85,816,467	\$ 99,282,216	\$ 118,293,778	\$ 126,011,337

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Business-type activities:</b>										
Charges for services										
Food service	249,062	230,675	102,607	102,607	138,743	15,120	19,909	9,001	5,028	8,868
Operating grants and contributions	13,133,047	13,652,978	16,526,023	16,526,023	19,128,971	18,844,725	18,630,267	15,601,437	9,753,800	17,723,389
Total business-type activities program revenues	13,382,109	13,883,653	16,628,630	16,628,630	19,267,714	18,859,845	18,650,176	15,610,438	9,758,828	17,732,257
Total district program revenues	\$ 165,787,293	\$ 165,578,957	\$ 275,460,304	\$ 275,460,304	\$ 282,746,121	\$ 102,706,187	\$ 104,466,643	\$ 114,892,654	\$ 128,052,606	\$ 143,743,594
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)	\$ (600,347,215)	\$ (624,845,925)	\$ (589,766,269)	\$ (577,148,053)	\$ (689,143,347)
Business-type activities	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(784,594)	(739,341)	(2,720,453)	(1,315,945)	537,384
Total district-wide net expense	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)	\$ (625,585,266)	\$ (592,486,722)	\$ (578,463,998)	\$ (688,605,963)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 41,455,956	\$ 41,455,956	\$ 41,455,956	\$ 47,446,152	\$ 54,495,247	\$ 61,034,676
Taxes levied for debt service	404,803	504,613	505,199	505,199	506,363	505,858	506,557	506,084	506,084	506,084
Federal and State Aid - Unrestricted	368,018,719	368,884,255	369,511,217	369,511,217	370,680,611	500,911,782	526,546,797	537,011,879	558,297,696	645,411,669
Federal and State Aid - Restricted	6,503,881	5,875,548	6,821,305	6,821,305	6,488,351	9,291,010	20,987,218	2,069,818	2,069,818	2,069,818
State Aid Restricted for Debt Service Principal	593,710	615,132	639,614	639,614	694,701	798,142	799,243	799,121	799,121	799,121
Investment earnings	302,752	182,280	168,921	168,921	111,169	372,643	396,877	272,386	67,908	96,685
Miscellaneous Income	3,708,253	7,852,959	3,646,406	3,646,406	5,809,344	6,614,181	17,883,315	6,007,184	23,627,659	10,000,272
Transfers						3,117,773	(2,275,105)		(4,003,808)	(2,000,000)
Total governmental activities	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,067,345	\$ 606,300,858	\$ 594,112,624	\$ 632,484,702	\$ 714,543,302
Business-type activities:										
Investment earnings	-	-	-	-	-	4,616	32,073	-	4,003,808	2,000,000
Miscellaneous Income	-	-	-	-	-	10,170	19,110	-	-	2,000,000
Transfers	-	-	-	-	-	14,786	51,183	-	4,003,808	2,000,000
Total business-type activities	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,082,131	\$ 606,352,041	\$ 594,112,624	\$ 636,488,510	\$ 716,543,302
<b>Change in Net Position</b>										
Governmental activities	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)	\$ (37,279,870)	\$ (18,545,067)	\$ 4,346,355	\$ 55,336,649	\$ 25,399,955
Business-type activities	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(769,808)	(688,158)	(2,720,453)	2,687,863	2,537,384
Total district	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)	\$ (38,049,678)	\$ (19,233,225)	\$ 1,625,902	\$ 58,024,512	\$ 27,937,339

Source: CAFR Schedule A-2



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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Fund</b>										
Restricted	35,644,220	23,672,254	11,168,294	6,997,356	8,873,716	14,463,249	\$ 12,381,104	\$ 3,969,984	\$ 15,041,468	\$ 37,984,345
Committed	88,398									
Assigned	23,051,231	41,414,129	25,435,028	16,794,058	15,590,163	5,037,182	4,357,082	5,904,943	3,486,173	11,414,150
Unassigned	(33,671,357)	(32,788,716)	(35,270,379)	(34,123,708)	(33,014,513)	(33,043,746)	(36,351,645)	(41,650,413)	(28,763,145)	(29,968,624)
<b>Total general fund</b>	<b>\$ 25,112,492</b>	<b>\$ 32,297,667</b>	<b>\$ 1,332,943</b>	<b>\$ (10,332,294)</b>	<b>\$ (8,550,634)</b>	<b>\$ (13,543,315)</b>	<b>\$ (19,613,459)</b>	<b>\$ (31,775,486)</b>	<b>\$ (10,235,504)</b>	<b>\$ 19,429,871</b>
<b>All Other Governmental Funds</b>										
Reserved										
Unreserved										
Restricted	1	2	1						485,151	494,528
Assigned									15,604,157	9,650,166
Unassigned						20	395			
<b>Total all other governmental funds</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ 16,089,308</b>	<b>\$ 10,144,694</b>

Source: CAFR Schedule B-1

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
Tax levy	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319	\$ 41,961,814	\$ 41,962,513	\$ 47,952,236	\$ 54,495,247	\$ 61,034,676
Tuition	279,276	436,260	845,262	775,102	821,317	706,480	589,966	1,162,563	251,987	475,319
Interest earnings	302,752	182,280	168,921	135,267	111,169	372,643	396,877	272,386	67,908	96,685
Miscellaneous	3,830,539	8,119,450	3,886,056	4,840,182	5,956,426	6,473,156	18,006,094	6,140,232	23,840,181	10,767,546
State sources	494,759,254	490,839,221	555,263,666	538,831,260	521,497,494	516,471,286	545,423,470	571,784,040	625,069,434	656,493,011
Federal sources	32,360,678	35,528,267	35,978,213	36,214,690	31,507,427	33,868,662	36,209,619	34,067,657	51,057,531	76,453,649
Total revenue	570,893,258	574,566,047	635,603,273	620,256,647	601,856,152	599,854,041	642,588,539	661,379,114	754,782,288	805,320,886
<b>Expenditures</b>										
Instruction										
Regular Instruction	254,235,762	251,732,152	268,197,450	265,648,818	272,950,185	166,324,267	129,665,136	129,618,240	128,605,898	130,722,002
Special education instruction	78,480,839	73,966,548	79,347,425	83,165,794	87,080,575	34,238,736	35,388,523	36,606,890	38,953,804	38,095,715
Other special instruction	37,976,099	27,888,392	28,863,191	24,794,077	22,063,056	13,646,299	16,198,010	16,288,238	16,986,223	16,488,194
School sponsored activities and athletics	1,880,875	2,187,351	2,437,461	2,197,545	2,273,438	5,844,376	6,154,317	6,762,065	5,851,412	6,298,001
Community Services	650,757	1,367,302	2,317,269	2,119,456	811,233	629,626	660,314			
Support Services:										
Tuition										
Attendance & social work services										
Health services										
Student & instruction related services										
General Administration	86,056,018	91,305,022	95,747,009	90,664,723	89,100,066	56,557,987	68,274,400	71,044,070	119,722,415	132,485,773
School Administrative services	6,396,627	7,339,363	7,728,228	7,544,971	7,546,184	7,016,565	6,827,400	7,104,070	5,692,023	6,195,780
Central and other support services	21,046,104	22,600,086	23,385,812	25,951,325	27,148,871	25,550,881	18,242,927	16,546,844	16,471,116	16,189,927
Plant operations and maintenance	11,016,084	11,026,235	13,615,234	12,162,817	9,630,091	19,333,807	9,261,401	12,021,154	11,572,517	12,552,009
Pupil transportation	48,475,730	50,787,442	55,488,641	53,990,871	46,636,790	33,535,486	44,900,229	41,097,113	39,130,125	36,241,568
Unallocated benefits	14,233,122	16,279,329	18,334,482	24,849,168	20,789,717	17,314,519	18,674,978	17,392,786	4,151,443	16,448,893
On-behalf contributions										
Transfer to Cover Deficit (Enterprise Fund)										
Transfer to charter school										
Special Schools										
Capital outlay										
Debt service:										
Principal	970,000	1,005,000	1,045,000	1,085,000	1,135,000	1,180,000	1,229,675	1,280,000		
Interest and other charges	330,349	295,787	257,300	214,700	170,300	123,980	75,750	25,600		
Total expenditures	572,362,596	567,380,871	666,567,998	631,921,885	600,074,492	607,964,475	646,383,203	673,541,534	717,904,351	778,768,466
Excess (Deficiency) of revenues over (under) expenditures	(1,469,338)	7,185,176	(30,964,725)	(11,665,238)	1,781,660	(8,110,434)	(3,794,664)	(12,162,420)	36,877,937	26,552,420

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Other Financing sources (uses)</b>										
Proceeds from lease refunding	8,438,881	8,478,510	9,726,112	15,534,311	15,924,934	5,392,878	255,580,753	257,991,671	257,102,941	264,307,626
Transfers in	(8,438,881)	(8,478,510)	(9,726,112)	(15,534,311)	(15,924,934)	248,046,150	(257,855,858)	(257,991,671)	(259,844,384)	(267,139,285)
Proceeds from canceled project	-	-	-	-	-	(2,275,105)	(2,275,105)	-	2,714	(2,831,659)
Total other financing sources (uses)	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660	\$ (10,385,539)	\$ (6,069,769)	\$ (12,162,420)	\$ 34,139,208	\$ 23,720,761
Net change in fund balances										
Debt service as a percentage of noncapital expenditures	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.20%	0.20%	0.00%	0.00%

NOTE: Capital Projects Fund is not included as these expenditures vary substantially from year to year. The financial data presented would not be as meaningful for comparative purposes if these were included.

Source: CAFR Schedule B-2 and C-2

**PATERSON PUBLIC SCHOOLS**  
**General Fund Other Local Revenue by Source**  
**Last Ten Fiscal Years**  
**Unaudited**

Fiscal Year Ended June 30,	Tuition Revenue	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	Stale Dated Checks	Textbook - Sale/Lease Back	Settlements	Salary/Benefit Reimbursement	Indirect Cost Reimbursement	E-Rate Reimbursements	Misc.	Total
2013	279,276	302,752	1,466,242	981,436			293,623		107,662	243,455	615,835	4,290,281
2014	436,260	182,280	652,116	6,621,116					85,404	245,709	248,614	8,471,499
2015	845,262	168,921	2,054,205	626,895					19,868	470,000	475,438	4,660,589
2016	775,102	135,267	522,003	1,388,843			973,063		15,942	1,106,367	489,444	5,406,031
2017	821,317	111,169	2,229,076	2,022,951					54,439	752,177	750,701	6,741,830
2018	706,480	372,643	4,459,717	207,907	33,125				46,138	516,752	1,082,308	7,425,070
2019	603,164	396,877	3,791,848	824,014		12,000,000				948,068	871,501	18,487,404
2020	244,379	272,386	2,208,118	803,883	97,689						1,705,047	6,279,570
2021	251,987	67,908	2,354,400	2,241,906	46,521				11,285		255,167	5,229,174
2022	113,303	96,685	1,917,441	1,446,033				5,533,845	13,209	69,525	902,690	10,092,731

Source: District Records

**PATERSON PUBLIC SCHOOLS**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Year Ended Dec. 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities <sup>a</sup>	Net Valuation Taxable	Total Direct School Tax Rate <sup>b</sup>	Estimated Actual (County Equalized Value)	% of Net Assessed to Estimated Full Cash Valuations
2013	173,580,900	5,714,628,177	1,599,660,187	517,803,000	486,480,900	8,492,153,164	-	13,832,573	8,505,985,737	0.463	\$ 6,821,169,779	124.70%
2014	154,916,450	5,463,095,627	1,568,466,875	509,862,800	482,915,300	8,179,257,052	-	13,832,573	8,193,089,625	0.482	\$ 6,646,031,755	123.28%
2015 (1)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	-	13,181,928	5,687,752,528	0.694	\$ 5,925,172,890	95.99%
2016	60,130,500	3,440,016,365	1,415,003,353	428,781,800	399,042,200	5,742,974,218	-	13,181,928	5,756,156,146	0.707	\$ 6,358,988,230	90.52%
2017	52,539,000	3,308,963,200	1,431,450,100	444,531,500	435,737,700	5,673,221,500	-	13,181,928	5,686,403,428	0.738	\$ 6,091,931,422	93.34%
2018	49,902,500	3,344,183,900	1,496,143,100	472,115,200	437,818,000	5,800,162,700	-	13,181,928	5,813,344,628	0.722	\$ 5,809,469,000	100.07%
2019	51,253,000	3,486,261,500	1,696,624,700	480,989,100	491,793,000	6,206,921,300	-	13,181,928	6,220,103,228	0.727	\$ 5,800,162,700	107.24%
2020	49,141,800	3,622,984,600	1,702,139,500	486,176,200	501,926,300	6,362,368,400	-	13,181,928	6,375,550,328	0.800	\$ 6,206,921,300	102.72%
2021	47,257,715	3,619,338,691	1,451,575,045	484,560,600	505,817,900	6,108,549,951	-	13,181,928	6,121,731,879	0.944	\$ 6,362,368,400	96.22%
2022	45,866,665	3,606,316,644	1,431,361,745	480,149,500	501,274,300	6,064,968,854	-	13,181,928	6,078,150,782	1.064	\$ 6,108,549,951	99.50%

Source: Municipal Tax Assessor

NOTE: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b Tax rates are per \$100

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

**PATERSON PUBLIC SCHOOLS**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

*(rate per \$100 of assessed value)*

Fiscal Year Ended June 30,	Total Direct Rate	Overlapping Rates			Total Direct and Overlapping Tax Rate
		Paterson Public Schools	City of Paterson	County of Passaic	
2013	0.463	1.744	0.529	0.008	2.744
2014	0.482	1.882	0.528	0.008	2.900
2015 (1)	0.694	2.678	0.725	0.011	4.108
2016	0.707	2.819	0.801	0.011	4.338
2017	0.738	2.661	0.750	0.011	4.160
2018	0.722	2.742	0.814	0.012	4.290
2019	0.727	2.523	0.834	0.013	4.097
2020	0.800	2.548	0.789	0.038	4.175
2021	0.944	2.663	0.856	0.013	4.476
2022	1.064	2.736	0.827	0.015	4.642

Source: District Records and Municipal Tax Collector

**Note:** NJSA 18A:7F-5d limits the amount that the district can submit for a general fund tax levy . The levy when added to other components of the district's net budget may not exceed the prebudget year net budget by more than the spending growth limitation calculated as follows: the prebudget year net budget increased by the cost of living or 2.5 percent, which ever is greater, plus any pending growth adjustments.

(1) - The City underwent a revaluation of properties which became effective in 2015.

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

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
1200 Madison Avenue Property, LLC	\$ 15,372,000	7	0.25%	\$ 24,093,700	1	0.28%
297 Paterson, LLC.	\$ 11,760,000	10	0.19%	\$ 23,738,900	2	0.28%
Brooks Sloate Terrace Corp. Association	\$ 17,850,000	5	0.29%	\$ 16,500,000	5	0.19%
Center City Partners/ALMA Realty	\$ 25,944,100	2	0.43%	\$ 16,255,200	6	0.19%
Getty Industries LLC.				\$ 13,832,573	9	0.16%
Great Falls Realty Associates, LLC.				\$ 18,403,700	4	0.22%
HDI Realty, LLC	\$ 13,191,928	8	0.22%	\$ 13,498,200	10	0.16%
NJ Bell Telephone	\$ 11,185,100	11	0.18%	\$ 12,799,800	11	0.15%
Okonite Co.	\$ 13,125,000	9	0.22%	\$ 15,742,900	7	0.19%
Park East Terrace				\$ 21,449,000	3	0.25%
RB Paterson, LLC C/O Paterson Public Schools	\$ 22,909,000	3	0.38%	\$ 14,187,100	8	0.17%
Riverview Towers I, LLC.	\$ 22,909,000	4	0.38%	\$ 190,501,073		2.24%
Riverview Towers II, LLC.	\$ 15,922,600	6	0.26%			
Rt. 20 Retail Center, LLC.	\$ 158,954,400	1	2.62%			
St. Josephs Hospital & Medical Center						
The Realty Associates Fund VII, LP.						
Total	\$ 329,123,128		5.41%			

Net Assessed Valuation: \$ 6,078,150,782 \$ 8,505,985,737

Source: Municipal Tax Assessor.

**Exhibit J-9**

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

Fiscal Year Ended June 30,	District Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2013	\$39,360,759	\$39,360,759	100.00%	\$ -
2014	\$39,460,569	\$39,460,569	100.00%	\$ -
2015	\$39,461,155	\$39,461,155	100.00%	\$ -
2016	\$39,460,146	\$39,460,146	100.00%	\$ -
2017	\$41,962,319	\$41,962,319	100.00%	\$ -
2018	\$41,961,814	\$41,961,814	100.00%	\$ -
2019	\$41,962,513	\$41,962,513	100.00%	\$ -
2020	\$47,952,236	\$47,952,236	100.00%	\$ -
2021	\$54,495,247	\$54,495,247	100.00%	\$ -
2022	\$61,034,676	\$61,034,676	100.00%	\$ -

Source: Municipal Tax Collector



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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds/Loans <sup>b</sup>	Certificates of Participation	Capital Leases			
2013		7,960,000		7,960,000	0.55%	\$ 43,383
2014		6,955,000		6,955,000	0.66%	\$ 45,746
2015		5,910,000		5,910,000	0.80%	\$ 47,155
2016		4,825,000		4,825,000	0.99%	\$ 47,770
2017		3,690,000		3,690,000	1.31%	\$ 48,294
2018		2,150,000		2,150,000	2.35%	\$ 50,570
2019		1,230,000		1,230,000	4.24%	\$ 52,129
2020				-	Not Available	\$ 55,775
2021	17,010,000			17,010,000	Not Available	Not Available
2022	17,010,000			17,010,000	Not Available	Not Available

Source: District CAFR Schedules I-1, I-2

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

**a** See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

**b** Includes Early Retirement Incentive Plan (ERIP) refunding

Exhibit J-11

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds/Loans	Deductions	Net General Bonded Debt Outstanding		
2013	-	-	-	0.00%	\$ -
2014	-	-	-	0.00%	\$ -
2015	-	-	-	0.00%	\$ -
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -
2020	-	-	-	0.00%	\$ -
2021	17,010,000	-	17,010,000	0.28%	Not Available
2022	17,010,000	-	17,010,000	0.28%	Not Available

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

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

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

**PATERSON PUBLIC SCHOOLS**  
**Ratios of Overlapping Governmental Activities Debt**  
**As of June 30, 2022**

<u>Governmental Unit</u>	Estimated Percentage Applicable <sup>a</sup>	Debt Outstanding	Estimated Share of Overlapping Debt
<b>Direct Debt of School District as of June 30, 2022</b>			
City of Paterson (Net Debt)		\$ 114,308,889	
		\$ 114,308,889	
<b>Net overlapping debt of School District:</b>			
County of Passaic	16.48%	\$ 61,295,053	
Passaic County Utilities Authority	16.48%	6,558,216	
Passaic Valley Water Commission	55.00%	39,247,268	
Passaic Valley Sewerage Commission	9.00%	19,206,395	
<b>Subtotal, overlapping debt</b>			\$ 126,306,932
<b>Total direct and overlapping debt</b>			\$ 126,306,932

**Sources:** City of Paterson Administrator / Passaic County Treasurer's Office

**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Paterson. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

**PATERSON PUBLIC SCHOOLS**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

**Legal Debt Margin Calculation for Fiscal Year 2022**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit										
Total net debt applicable to limit	-	-	-	-	-	-	-	-	17,010,000	17,010,000
Legal debt margin	\$ 464,892,787	\$ 409,009,586	\$ 431,501,045	\$ 391,732,525	\$ 381,249,355	\$ 163,788,815	\$ 158,685,339	\$ 154,795,089	\$ 143,084,453	\$ 150,580,529
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.62%	10.15%

Average equalized valuation of taxable property	
[A/3]	\$ 4,189,763,233

Debt limit (4 % of average equalization value)	
[B]	167,590,529 <sup>a</sup>
[C]	-
[B-C]	\$ 167,590,529

Equalized valuation basis	
2022	\$ 6,108,549,951
2021	\$ 6,362,368,400
2020	\$ 6,206,921,300
[A]	\$ 12,569,289,700

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

<sup>a</sup> Limit set by NISA 18A:24-19 for a K through 12 district; other % limits would be applicable for other districts

**PATERSON PUBLIC SCHOOLS**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

Year	Population <sup>a</sup>	Personal Income (thousands of dollars) <sup>b</sup>	Per Capita Personal Income <sup>c</sup>	Unemployment Rate <sup>d</sup>
2013	146,049	\$ 6,336,043,767	\$ 43,383	14.80%
2014	145,911	\$ 6,674,844,606	\$ 45,746	11.90%
2015	145,928	\$ 6,881,234,840	\$ 47,155	10.10%
2016	145,773	\$ 6,963,576,210	\$ 47,770	9.20%
2017	146,015	\$ 7,051,648,410	\$ 48,294	8.30%
2018	145,594	\$ 7,362,688,580	\$ 50,570	7.70%
2019	145,234	\$ 7,570,903,186	\$ 52,129	6.60%
2020	144,801	\$ 8,076,275,775	\$ 55,775	1260.00%
2021	157,794	Not Available	Not Available	12.70%
2022	Not Available	Not Available	Not Available	Not Available

**Source:**

<sup>a</sup> Population information provided by the NJ Dept of Labor and Workforce Development

<sup>b</sup> Personal income - Passaic County - provided by NJ Dept of Labor and Workforce Development

<sup>c</sup> Per Capita Personal Income - Passaic County - provided by NJ Dept of Labor and Workforce Development

<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development

**PATERSON PUBLIC SCHOOLS**  
**Principal Employers**  
**Current Year and Ten Years Ago \*\***

<b>Employer</b>	<b>2021</b>		<b>2012</b>	
	<b>Employees</b>	<b>Rank (Optional)</b>	<b>Percentage of Total Employment</b>	<b>Rank (Optional)</b>

THE NEW JERSEY DEPARTMENT OF LABOR AND AREA EMPLOYERS REFUSED TO RELEASE INFORMATION NEEDED TO COMPLETE THIS SCHEDULE DUE TO PRIVACY CONCERNS

**Source:** City of Paterson

\*\* Data was only provided for years noted

**PATERSON PUBLIC SCHOOLS  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS  
(Unaudited)**

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Instruction										
Regular	1,561	1,624	1,649	1,629	1,543	1,476	1,625	1,713	1,626	1,549
Special Education	977	1,120	1,158	1,045	950	992	1,005	917	881	858
Other Instruction	215	131	129	80	159	235	193	150	159	144
Nonpublic School Programs										
Adult/Continuing Education Programs	23	26	27	11	8	6	16	16	16	16
Support Services:										
Student & Instruction Related Services	658	771	760	584	620	383	389	375	372	352
General Administration	28	36	31	27	20	58	61	47	41	65
School Administrative Services	106	114	109	197	205	201	193	193	194	190
Other Administration Services	86	94	92	63	62	66	66	52	0	55
Central Services	75	78	71	70	65	32	73	120	126	133
Administrative Information Technology	8	9	10	12	10	22	22	20	28	25
Plant Operations and Maintenance	165	171	181	175	105	58	92	84	85	99
Pupil Transportation	5	5	5	6	6	7	4	7	7	7
Other Support Services	4	9	5	5	3					
Cafeteria Monitors			148	132	118	110	112	113	72	89
Special Schools		153								
Food Service	177		218	240	240	229	205	202	205	215
Child Care		215	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4,088</b>	<b>4,555</b>	<b>4,593</b>	<b>4,274</b>	<b>4,114</b>	<b>3,874</b>	<b>4,056</b>	<b>4,009</b>	<b>3,812</b>	<b>3,797</b>

**Source:** District Personnel Records

PATERSON PUBLIC SCHOOLS  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)

Pupil/Teacher Ratio

Fiscal Year	Pupil/Teacher Ratio					Teaching Staff	Percentage Change	Cost Per Pupil	Operating Expenditures	Enrollment	Elementary School	Middle School	High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%					
2013	26,782	560,448,017	20,976	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	0.46%	92.71%					
2014	26,953	556,479,222	20,646	1.47%	2,597	N/A	N/A	N/A	24,749	23,020	1.21%	93.01%					
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%					
2016	27,413	593,089,565	21,635	3.39%	2,626	N/A	N/A	N/A	25,015	23,393	0.56%	93.52%					
2017	27,515	586,050,206	21,299	3.16%	2,627	N/A	N/A	N/A	25,494	23,714	1.91%	93.02%					
2018	27,997	598,568,911	21,380	-1.58%	2,628	N/A	N/A	N/A	25,141	23,154	-1.38%	92.10%					
2019	28,807	642,426,189	22,301	3.08%	2,323	N/A	N/A	N/A	24,808	22,687	-1.32%	91.45%					
2020	28,964	659,913,628	22,784	6.97%	2,625	N/A	N/A	N/A	24,583	23,178	-0.91%	94.28%					
2021	28,343	679,807,183	23,985	12.19%	2,507	N/A	N/A	N/A	23,333	20,752	-5.08%	88.94%					
2022	27,402	737,966,368	26,931	25.97%	2,508	N/A	N/A	N/A	22,210	19,218	-4.81%	86.53%					

Sources: District records

Note: Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay; Exhibit J-4.

b Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available



**PATERSON PUBLIC SCHOOLS**  
**School Building Information**  
**Last Ten Fiscal Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Early Learning Center</b>										
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	155	131	120	135	60	83	83	93	77	81
<b>Rutland Early Childhood Ctr. (1914)</b>										
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										
<b>Elementary</b>										
<b>School 1 (2002)</b>										
Square Feet							33,857	33,857	33,857	33,857
Capacity (students)										
Students on Roll	307	326	311	239	285	249	267	186	234	238
<b>School 2 (1921, 1998)</b>										
Square Feet	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	622	635	600	606	597	549	534	484	491	472
<b>School 3 (1879)</b>										
Square Feet	41,908	41,908	41,908	41,908	41,908	41,908	35,500	35,500	35,500	35,500
Capacity (students)										
Students on Roll	453	433	416	394	433	402	415	375	330	338
<b>School 4 (1922)</b>										
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	637	511	519	500	453	469	428	467	550	508
<b>School 5 (1939)</b>										
Square Feet	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	890	829	835	772	699	689	640	631	745	738
<b>School 6 (1921) - Performing Arts Academy</b>										
Square Feet	89,054	89,054	89,054	89,054	89,054	89,054	90,075	90,075	90,075	90,075
Capacity (students)										
Students on Roll	396	439	487	495	512	524	606	658	623	572
<b>School 7 (1919)</b>										
Square Feet	48,835	48,835	48,835	48,835	48,835	48,835	49,170	49,170	49,170	49,170
Capacity (students)										
Students on Roll	265	239	264	252	253	221	197	235	225	207

PATERSON PUBLIC SCHOOLS  
 School Building Information  
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School 8 (1926)										
Square Feet	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Capacity (students)										
Students on Roll	509	512	592	576	505	479	495	468	461	465
School 9 (1988)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,282	1,279	1,283	1,150	847	819	768	759	740	692
School 10 (1921)										
Square Feet	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573
Capacity (students)										
Students on Roll	499	594	585	607	607	625	556	571	538	507
School 11 (1905) - Great Falls										
Square Feet	35,446	35,446	35,446	35,446	35,446	35,446	36,576	36,576	36,576	36,576
Capacity (students)										
Students on Roll	214	236	254	267	257	32	35	136	125	87
School 12 (1913)										
Square Feet	72,886	72,886	72,886	72,886	72,886	72,886	72,720	72,720	72,720	72,720
Capacity (students)										
Students on Roll	541	554	551	528	521	561	517	532	547	497
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	615	567	521	527	544	501	532	539	534	493
School 14 (1887)										
Square Feet	16,422	16,422	16,422	16,422	16,422	16,422	16,740	16,740	-	-
Capacity (students)										
Students on Roll	214	190	214	226	239	214	221	248	-	-
School 15 (1923)										
Square Feet	110,104	110,104	110,104	110,104	110,104	110,104	126,000	126,000	126,000	126,000
Capacity (students)										
Students on Roll	790	764	754	791	671	671	665	657	562	538
New School 16 (2016/2017)										
Square Feet					109,500	109,500	109,900	109,900	109,900	109,900
Capacity (students)										
Students on Roll					641	727	852	873	854	839

PATERSON PUBLIC SCHOOLS  
 School Building Information  
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Old School 16 (1891)										
Square Feet										
Capacity (students)										
Students on Roll	131									
School 17 (1891) - Urban Leadership										
Square Feet	17,520	17,520	17,520	17,520	17,520	17,520	17,520	17,520	-	-
Capacity (students)										
Students on Roll				112			101	90	-	-
School 18 (1939)										
Square Feet	102,086	102,086	102,086	102,086	102,086	102,086	89,300	89,300	89,300	89,300
Capacity (students)										
Students on Roll	1,042	920	975	930	956	898	853	783	740	685
School 19 (1896)										
Square Feet	34,869	34,869	34,869	34,869	34,869	34,869	32,260	32,260	32,260	32,260
Capacity (students)										
Students on Roll	373	396	390	392	374	371	368	350	360	354
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	541	502	462	501	496	461	458	454	431	348
School 21 (1905)										
Square Feet	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516
Capacity (students)										
Students on Roll	714	680	757	757	751	755	742	737	690	673
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	919	925	946	913	845	829	838	821	712	663
School 25 (1932)										
Square Feet	72,564	72,564	72,564	72,564	72,564	72,564	74,015	74,015	74,015	74,015
Capacity (students)										
Students on Roll	689	705	721	748	572	554	600	645	593	545
School 26 (1952)										
Square Feet	98,248	98,248	98,248	98,248	98,248	98,248	99,798	99,798	99,798	99,798
Capacity (students)										
Students on Roll	589	623	595	563	569	496	512	536	522	449

PATERSON PUBLIC SCHOOLS  
 School Building Information  
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School 27 (1956)	108,198	108,198	108,198	108,198	108,198	108,198	103,926	103,926	103,926	103,926
Square Feet										
Capacity (students)	864	795	810	814	827	842	838	677	633	662
Students on Roll	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
School 28 (1956)										
Square Feet	222	455	504	488	489	500	505	467	461	453
Capacity (students)	25,992	25,992	25,992	25,992	25,992	25,992	22,500	22,500	22,500	22,500
Students on Roll	309	286	291	300	290	325	340	314	311	279
School 29 (1924) - Lease										
Square Feet	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Capacity (students)	863	866	782	849	664	691	659	646	598	560
Students on Roll	124,834	132,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834
School 30 MLK										
Square Feet	757	677	651	587	572		647	675	605	555
Capacity (students)	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Students on Roll	280	293	3,210	301	291	279	280	288	292	267
Norman S. Weir (1891)										
Square Feet	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797
Capacity (students)	344	338	330	337	334	329	341	332	301	280
Students on Roll	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Roberto Clemente (1920)										
Square Feet	430	420	382	421	404	343	366	365	348	314
Capacity (students)	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Students on Roll	368	381	361	397	340	342	3,337	342	243	248
Dale Ave.										
Square Feet	109,200	109,200	109,200	109,200	109,200	109,200	109,200	109,200	109,200	109,200
Capacity (students)	647	679	670	672	600	575	600	672	600	575
Students on Roll										
Dr. Hani Awadalla (2016/2017)										
Square Feet										
Capacity (students)										
Students on Roll										

**PATERSON PUBLIC SCHOOLS**  
**School Building Information**  
**Last Ten Fiscal Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>High School</b>										
Eastside High School (1870)	291,180	291,180	291,180	291,180	291,180	291,180	280,390	280,390	280,390	280,390
Square Feet										
Capacity (students)	1,858	1,928	2,039	2,175	2,315	2,279	2,194	2,126	2,003	1,959
Students on Roll										
JFK High School (1963)	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Square Feet										
Capacity (students)	2,212	2,230	2,225	2,252	2,325	2,424	2,455	2,371	2,305	2,198
Students on Roll										
Rosa Parks High School (1986)	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Square Feet										
Capacity (students)	252	264	279	288	278	262	238	231	239	219
Students on Roll										
International HS and Garrett Morgan	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Square Feet										
Capacity (students)	514	510	550	589	657	680	654	673	664	684
Students on Roll										
<b>Academics</b>										
Panther (2004)	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845
Square Feet										
Capacity (students)	226	220	191	195	207	226	214	214	215	209
Students on Roll										
Silk City (1908)	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117
Square Feet										
Capacity (students)	71	86	87	106	92	129	107	-	-	-
Students on Roll										
YES Academy - Formerly Academy of Performing Arts	14,240	14,240	14,240	14,240	14,240	-	-	-	-	-
Square Feet										
Capacity (students)	87	74	89	75	45					
Students on Roll										
Alexander Hamilton Academy-Lease	73,062	73,062	73,062	73,062	73,062	73,062	63,600	63,600	63,600	63,600
Square Feet										
Capacity (students)	465	527	557	567	564	547	564	537	525	517
Students on Roll										
Urban Leadership Academy-Lease										
Square Feet										
Capacity (students)	141	141	156	138	141					
Students on Roll										

PATERSON PUBLIC SCHOOLS  
 School Building Information  
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Urban Leadership Academy-39th Street-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet	63,640	63,640	63,640	63,640	63,640	103,000	-	-	-	-
Capacity (students)										
Students on Roll	607									
Paterson Pre-Collegiate Academy-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet	29,828	29,828	29,828	29,828	29,828					
Capacity (students)										
Students on Roll	106	79	-	-	-					
Garrett Morgan Academy - Lease										
Square Feet										
Capacity (students)										
Students on Roll										
The Mail - HARP, IMPACT and STARS Academy										
Square Feet	58,507	58,507	58,507	58,507	58,507	42,000				
Capacity (students)										
Students on Roll	272	264	275	274						
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet	31,185	31,185	31,185	31,185	31,185					
Capacity (students)										
Students on Roll	-	182	171	165						
Saint Therese (STARS) - Lease										
Square Feet	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138
Capacity (students)										
Students on Roll		69	73	84	89	105	101	104	108	-
Don Bosco Academy - Lease										
Square Feet										
Capacity (students)										
Students on Roll							103,000	103,000	103,000	103,000
Paterson Pre-Collegiate Academy-Lease										
Square Feet							696	817	833	787
Capacity (students)										
Students on Roll										

PATERSON PUBLIC SCHOOLS  
 School Building Information  
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
HARP - Lease										
Square Feet							42,000	42,000	42,000	42,000
Capacity (students)							275	295	299	411
Students on Roll							21,138	21,138	21,138	21,138
Young Men's Leadership Academy - Lease							55	52	73	59
Square Feet							-	-	-	-
Capacity (students)							16,420	16,420	16,420	16,420
Students on Roll							3,689,641	3,534,194	3,499,934	3,499,934
Total Square Feet	3,445,908	3,470,328	3,462,328	3,462,328	3,681,028	3,689,641	3,534,194	3,534,194	3,499,934	3,499,934
Students on Roll	24,635	23,824	26,921	24,022	22,881	21,091	25,170	21,713	20,573	22,225

Other

Administration Building - 33 and 35 Church St.										
Square Feet							-	-	-	-
Administration - Old School 5										
Square Feet-Includes Garage 1,500 sq ft.										
New Administration Building-90 Delaware Ave										
Square Feet	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease										
Square Feet										
160 Ward St.-Lease										
Square Feet										
408 Grand St.-Lease										
Square Feet										
Warehouse-Sheridan Ave-Lease										
Square Feet	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525
PS #16 knocked down; new school under construction										

Number of Schools at June 30, 2022

Early Learning Center = 0

Elementary/Middle = 34

High School = 4

Academics = 11

Other = 4

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

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

School Facilities	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
School 1	36,052	-	-	111,687	133,417	136,560	196,612	182,287	186,426	190,772
School 2	91,469	87,886	106,053	46,164	55,146	56,445	81,267	75,345	77,056	78,853
School 3	37,802	37,093	35,945	8,333	9,954	10,189	14,669	13,600	13,909	14,233
School 3 Trailers	-	-	7,890	146,153	174,588	178,702	257,285	238,539	243,956	249,643
School 4	119,688	116,686	138,780	129,695	154,928	158,579	228,313	211,678	216,485	221,531
School 5	106,164	102,518	123,153	111,225	115,806	141,596	203,862	189,008	193,301	197,807
School 6-Academy of Performing Arts	52,358	50,635	60,715	63,505	75,860	77,648	111,793	103,647	106,001	108,472
School 7	78,798	76,087	91,375	96,230	114,952	117,660	169,401	157,058	160,624	164,369
School 8	117,132	113,158	135,828	143,044	170,874	174,900	251,812	233,464	238,766	244,332
School 9	62,371	61,240	72,326	76,168	90,987	93,131	134,085	124,315	127,139	130,102
School 10	38,947	38,003	45,164	46,094	55,062	56,359	81,143	75,231	76,939	78,733
School 11	77,435	75,224	89,795	94,781	113,221	115,889	166,851	154,693	158,206	161,894
School 12	100,095	96,723	116,183	122,356	146,161	149,605	215,393	199,699	204,234	208,995
School 13	17,825	-	20,671	21,355	25,510	26,111	37,593	34,854	35,646	36,477
School 14	134,169	129,651	155,585	143,179	171,036	175,065	252,050	233,685	238,992	244,563
School 15	-	-	-	-	-	-	43,044	-	-	41,765
School 16-Great Fall Academy	117,026	110,616	135,704	142,394	170,097	173,310	-	-	-	-
New School 16	15,414	-	21,634	22,783	27,216	27,857	40,107	37,184	38,029	38,915
School 17-Urban Leadership	95,090	85,693	102,549	116,094	138,681	141,949	204,371	189,479	193,782	198,300
School 18	-	-	7,719	16,658	19,899	20,368	29,325	27,188	27,805	28,454
School 18 Trailers	-	-	39,835	45,344	54,166	55,442	79,822	74,006	75,687	77,451
School 19	34,352	33,615	39,835	45,344	54,166	55,442	79,822	74,006	75,687	77,451
School 20	82,269	86,649	102,567	108,016	129,032	132,072	190,150	176,295	180,299	184,502
School 21	110,211	106,538	127,821	134,612	160,802	164,590	236,969	219,702	224,692	229,930
School 24	107,336	103,338	124,468	131,080	156,583	160,272	230,751	213,938	218,796	223,897
School 24	78,814	77,116	91,394	94,362	112,721	115,377	166,113	154,010	157,507	161,179
School 25	106,269	-	-	-	-	-	-	-	-	-
School 26	-	137,603	165,037	111,103	132,719	135,846	195,585	181,334	185,452	189,775
School 1/26	-	-	-	16,658	19,899	20,368	29,325	27,188	27,805	28,454
School 26 Trailers	-	-	-	135,145	161,439	165,242	237,907	220,573	225,582	230,840
School 27	110,664	107,937	128,328	135,555	163,636	167,92	9,779	9,067	9,273	9,489
School 27 Trailers	-	-	-	5,555	6,636	6,792	9,779	9,067	9,273	9,489
School 28	111,169	107,254	128,934	135,784	162,201	166,023	239,031	221,615	226,648	231,931
School 29	23,959	23,861	27,783	33,800	40,376	41,327	59,501	55,165	56,418	57,733
Dr Hani Awadallah	112,873	111,827	134,840	142,004	169,631	168,540	-	-	-	-
Martin Luther King	114,044	110,507	132,331	139,361	166,475	170,397	245,329	227,453	232,619	238,042
East Side HS/Bauterlie Field	298,569	281,840	339,301	364,762	435,729	445,995	642,120	595,333	608,853	623,047
East Side Trailers	-	5,988	6,925	13,888	16,590	16,981	24,449	22,667	23,182	23,722



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

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

School Facilities	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
JF Kennedy HS	340,748	337,228	406,508	416,994	498,123	509,859	734,068	680,582	696,038	712,263
JFK Trailers	-	-	-	11,111	13,272	13,585	19,559	18,134	18,546	18,978
Rosa Parks HS	48,982	48,463	57,968	61,047	72,924	74,643	107,466	99,636	101,899	104,274
Roberto Clemente	32,797	32,303	38,028	40,048	47,840	48,967	70,500	65,364	66,848	68,406
660 14th Avenue - Early Learning	14,908	14,511	17,288	18,207	21,749	22,262	32,051	29,716	30,391	31,099
Silk City 2000 Academy - Sage	33,010	32,531	38,423	40,465	48,337	49,476	71,233	66,043	67,543	69,117
The Mail	-	-	-	-	-	93,026	133,934	124,175	126,995	129,956
137 Ellison	-	-	-	-	-	-	59,473	-	-	-
YES Academy	-	-	-	-	-	22,642	32,598	30,223	30,909	31,630
Norman S. Weir	71,344	69,971	83,896	88,353	105,543	108,029	155,535	144,202	147,477	150,915
Dale Avenue	65,487	63,728	75,940	79,975	95,534	97,785	140,786	130,528	133,492	136,604
Edward Kilpatrick #33	57,576	54,206	64,860	68,306	81,595	83,518	120,245	111,483	114,015	116,673
Alexander Hamilton	67,085	65,835	78,533	95,712	114,333	116,169	167,254	155,067	158,588	162,285
Department of Facilities(Warehouse)	-	-	-	72,205	86,253	88,285	127,108	117,846	120,523	123,332
Colt Street	-	43,271	51,862	54,617	65,243	66,780	-	-	-	-
Don Bosco - P-aterston Catholic	-	106,569	127,184	133,941	160,000	101,188	145,685	135,070	138,137	141,357
Rutland	10,648	10,694	12,809	13,489	16,113	16,493	23,746	22,016	22,516	23,041
Boys and Girls Club	-	-	-	-	-	-	53,812	-	-	-
Garrett Morgan Academy	-	-	-	-	-	-	27,470	-	-	-
Hinchliffe Stadium	-	-	-	-	-	-	34,723	-	-	-
Panther Academy	31,945	29,164	34,383	36,210	43,254	44,274	63,743	59,098	60,440	61,849
The New Roberto Clemente	133,105	128,391	154,145	162,334	193,917	198,486	285,770	264,948	270,965	277,281
New Roberto - K Center	-	-	-	-	193,917	12,720	18,314	16,979	17,365	17,770
Boris Kroll Sports/Business Acad.	-	-	-	-	-	47,427	68,282	63,307	64,745	66,254
New International High School (2008)	127,780	124,327	149,750	157,706	188,389	192,827	277,623	257,394	263,240	269,376
90 Delaware-New Administrative Offices	-	116,729	140,008	148,863	177,825	180,282	259,561	240,648	246,113	251,851
St Mary's - (PS 4)	-	-	-	-	-	-	71,389	66,187	67,690	69,268
St. Theresa - (STARS)	-	19,744	23,632	24,887	29,729	30,429	43,811	40,618	41,541	42,509
St Paul's - Great Falls	-	21,608	26,101	21,353	25,507	26,108	37,590	34,850	35,641	-
Joseph A. Taub	168,434	-	-	-	-	-	-	-	-	-
HARP	109,678	-	-	-	-	-	-	-	-	-
Young Men's Leadership Academy	15,125	-	-	-	-	-	-	-	-	-
Madison K Annex (Part of NRC FY09/10)	8,519	-	-	-	-	-	-	-	-	-
Total School Facilities	4,021,447	3,887,029	4,709,173	5,019,775	5,996,405	6,242,445	8,689,136	7,853,413	8,031,765	8,224,291

**PATERSON PUBLIC SCHOOLS  
INSURANCE SCHEDULE  
JUNE 30, 2022  
(unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
<b>Commercial Property</b>		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 25,000
<b>Excess Liability</b>		
General Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Automobile Liability (Per Occurrence/Aggregate)	31,000,000	
Including Auto Physical Damage		
Employee Benefits Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
<b>Excess Worker's Compensation &amp; Employer's Liability</b>		
Excess Worker's Compensation	Statutory	550,000
Excess Employer's Liability	Each Accident 5,000,000	550,000
<b>Commercial Crime</b>		
Faithful Performance	1,000,000	1,000
Forgery & Alteration	1,000,000	1,000
Money and Securities, Employee Theft	100,000	500
Money Orders & Counterfeit Paper Currency	100,000	500
Computer Fraud	1,000,000	1,000
<b>School Board Legal Liability and Employer Practices Liability</b>	1,000,000	250,000
<b>NFIP - Flood Insurance</b>		
	55 Clinton Street	
Building	500,000	50,000
Contents	500,000	50,000
	200 Presidential Blvd	
	500,000	50,000
	500,000	50,000
<b>Public Officials Surety Bond</b>		
Richard Matthews	1,696,000	None

Source: District Records

**SINGLE AUDIT SECTION**



# WIELKOTZ & COMPANY LLC

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Board of Education of the Paterson Public Schools, in the County of Passaic, New Jersey, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2022.

***Internal Control Over Financial Reporting***

In planning and performing our audit on the financial statements, we considered the Paterson Public Schools Board of Education's 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 Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools Board of Education's 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 Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that were required to be reported to the Board of Education of the Paterson Public Schools School District in the separate Auditors' Management Report on Administrative Findings - Financial, Compliance and Performance dated December 20, 2022.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Steven D. Wielkotz*

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

*Wielkotz & Company, LLC*

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

December 20, 2022





# WIELKOTZ & COMPANY LLC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND N.J. OMB CIRCULAR 15-08**

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

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited the Board of Education of the Paterson Public Schools School District in the County of Passaic, New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplements* and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools Board of Education's major federal and state programs for the year ended June 30, 2022. The Paterson Public Schools Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Paterson Public Schools Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2022.

**Basis for Opinion on Each Major Federal and State Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and N.J. OMB Circular 15-08. Our



responsibilities under those standards and the Uniform Guidance and N.J. OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Paterson Public Schools Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Paterson Public Schools Board of Education's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Paterson Public Schools Board of Education's federal and state programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Paterson Public Schools Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and N.J. OMB Circular 15-08, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Paterson Public Schools Board of Education's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and N.J. OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Paterson Public Schools Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.



- Obtain an understanding of Paterson Public Schools Board of Education’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of Paterson Public Schools Board of Education’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.





Honorable President and  
Members of the Board of Education

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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

*Steven D. Wielkocz*

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

*Wielkocz & Company, LLC*

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

December 20, 2022



**Paterson Public Schools  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period		Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2022	
					From	To					Balance at June 30, 2021	Accounts Receivable
<b>U.S. Department of Education</b>												
General Fund												
Special Education Medicaid Reimbursement	93.778	2005NJ5MAP	N/A	1,603,134	7/1/21	6/30/22	\$	1,375,231	(1,603,134)		(227,903)	
Total General Fund								1,375,231	(1,603,134)		(227,903)	
<b>U.S. Department of Education</b>												
<b>Passed-through State Department of Education</b>												
Special Revenue Fund:												
Title I, Part A	231	S010A210030	ESEA401022	16,299,505	7/1/21	9/30/22		17,679,065	(14,926,575)	937,726		
Title I, Part A	231	S010A220030	ESEA401021	16,713,018	7/1/20	9/30/21	(1,814,764)					
Title I, Part A	231	S010A200030	ESEA401021	681,153	7/1/20	9/30/21	(33,833)	33,833				
Title I, SIA	238	S010A210030	ESEA401022	1,495,400	7/1/21	9/30/22	(142,310)	1,885,629	(1,846,017)		(102,698)	
Title I, SIA	238	S010A200030	ESEA401021	2,018,100	7/1/20	9/30/21	(142,310)					
<b>Title I Cluster Total</b>							<b>(1,990,907)</b>	<b>19,598,527</b>	<b>(16,772,592)</b>	<b>937,726</b>	<b>(102,698)</b>	
Title III, Part A	241	S365A210030	ESEA401022	1,024,259	7/1/21	9/30/22	(105,673)	1,255,487	(998,482)	151,332		
Title III, Part A	241	S365A200030	ESEA401021	959,974	7/1/20	6/30/21	(105,673)					
Title III, Immigrant	242	S365A210030	ESEA401022	5,547	7/1/21	9/30/22						
<b>Title III Cluster Total</b>							<b>(105,673)</b>	<b>1,255,487</b>	<b>(998,482)</b>	<b>151,332</b>		
IDEA Part B, Basic	250	H027A210100	IDEA401022	6,103,583	7/1/21	9/30/22	(454,206)	6,295,539	(6,553,434)		(712,101)	
IDEA Part B, Basic ARP	250	H027X210100	IDEA401022	1,356,819	7/1/21	9/30/22		272,591	(323,494)		(50,903)	
IDEA Part B, Basic	250	H027A200100	IDEA401021	6,860,578	7/1/20	6/30/21	(454,206)					
IDEA, Preschool	253	H173A210114	IDEA401022	185,917	7/1/21	9/30/22	(8,152)	36,358	(106,068)		(77,862)	
IDEA, Preschool ARP	253	H173X210114	IDEA401022	114,980	7/1/21	9/30/22						
IDEA, Preschool	253	H173A200114	IDEA401021	182,681	7/1/20	9/30/21	(8,152)	8,152				
<b>Special Education Cluster Total</b>							<b>(462,358)</b>	<b>6,604,488</b>	<b>(6,982,995)</b>		<b>(840,865)</b>	
Title II, Part A	270	S367A210029	ESEA401022	2,179	7/1/21	9/30/22	(76,609)	76,609				
Title II, Part A	270	S367A200029	ESEA401021		7/1/20	9/30/21	(76,609)					
<b>Title II Cluster Total</b>							<b>(76,609)</b>	<b>76,609</b>				

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

**Paterson Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2021	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2022	
												Accounts Receivable	Due to Grantor
School Security - Alyssa's Law	295		20E00532	1,366,739	7/1/2020	6/30/2022				(1,366,739)		(1,366,739)	
<b>School Security</b>										<b>(1,366,739)</b>		<b>(1,366,739)</b>	
Carl D. Perkins Vac. Educ. Act	378	V048A210030	N/A	207,115	7/1/21	6/30/22			157,256	(153,103)	4,153		
Carl D. Perkins Vac. Educ. Act	378	V048A200030	N/A	231,662	7/1/20	6/30/21	(71,313)		71,313				
<b>Carl D. Perkins Vac. Educ. Act Cluster Total</b>							<b>(71,313)</b>		<b>228,569</b>	<b>(153,103)</b>	<b>4,153</b>		
NJ Pandemic Relief Fund	435	N/A	N/A	600,000	7/1/2020	6/30/2021	(600,000)		600,000				
Dual Stem Enrollment Federal (P-tech)	468	N/A	N/A		7/1/2020	6/30/2021	(3,037)				(3,037)	(0)	
Full Service Community Schools FIE	472	N/A	N/A	499,668	10/1/21	9/30/22			362,164	(333,014)	29,150		
Full Service Community Schools FIE	472	N/A	N/A	499,668	10/1/20	9/30/21	(33,456)		144,815	(111,359)			
<b>Full Service Community Schools Cluster Total</b>							<b>(33,456)</b>		<b>506,979</b>	<b>(444,373)</b>	<b>29,150</b>		
School Violence Act (SSYP) Category 4	466	N/A	2019-YS-BX-0056	250,000	8/1/2019	10/30/22	(125,811)					(125,811)	
School Violence Act (SSYP) Category 7	467	N/A	2019-YS-BX-0079	250,000	8/1/2019	10/30/22	(189,130)			(25,000)		(214,130)	
<b>School Violence Act Cluster</b>							<b>(314,941)</b>			<b>(25,000)</b>		<b>(339,941)</b>	
21ST CenturyCCLC Competitive	474	S287C220030	22E00023	535,000	9/1/21	8/31/22			274,293	(342,663)		(68,370)	
21ST CenturyCCLC Competitive	474	S287C210030	21E00023	535,000	9/1/20	8/31/21	(78,036)		161,126	(83,090)		(68,370)	
<b>21st Century CCLC Competitive Cluster Total</b>							<b>(78,036)</b>		<b>435,419</b>	<b>(425,753)</b>		<b>(68,370)</b>	

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

**Paterson Public Schools  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period		Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2022	
					From	To					Balance at June 30, 2021	Accounts Receivable
Cares Emergency Relief Grant	477	S425D200027	N/A		3/13/20	9/30/22		7,062,739	(5,673,658)	149,063	(362,823)	
<b>Cares Emergency Relief Total</b>								<b>7,062,739</b>	<b>(5,673,658)</b>	<b>149,063</b>	<b>(362,823)</b>	
ESSER II	483	S425D210027			3/13/20	9/30/23		31,335,749	(23,578,061)	154,888	(2,049,403)	
ESSER II - Learning Acceleration	484	S425D210027		3,048,468	3/13/20	9/30/23		397,948	(397,948)			
ESSER II - Mental Health	485	S425D210027		130,599	3/13/20	9/30/23						
<b>ESSER II Total</b>				<b>3,179,067</b>				<b>31,733,697</b>	<b>(23,976,009)</b>	<b>154,888</b>	<b>(2,049,403)</b>	
ESSER III	487	S425D210027		106,758,792	3/13/20	9/30/24		9,862,847	(16,002,492)		(6,139,645)	
ESSER III - Accelerated Learning	488	S425D210027		2,798,661	3/13/20	9/30/24		266,482	(328,154)		(61,672)	
ESSER III - Summer Learning	489	S425D210027		190,808	3/13/20	9/30/24						
ESSER III - Beyond the School Day	490	S425D210027		190,808	3/13/20	9/30/24						
ESSER III - Mental Health	491	S425D210027		45,000	3/13/20	9/30/24						
<b>ESSER III ARP Total</b>				<b>109,984,069</b>				<b>10,129,329</b>	<b>(16,330,646)</b>		<b>(6,201,317)</b>	
Adult Education Basic Skills	621	N/A	N/A	1,480,181	7/1/21	6/30/22		1,145,713	(1,480,087)		(334,373)	
Adult Education Basic Skills	621	N/A	N/A	1,479,079	7/1/20	6/30/21	(353,478)	353,478				
<b>Adult Education Basic Skills Cluster Total</b>							<b>(353,478)</b>	<b>1,499,192</b>	<b>(1,480,087)</b>		<b>(334,373)</b>	
Sub-total U.S. Department of Education - Special Revenue Funds							<b>(15,344,852)</b>	<b>79,731,035</b>	<b>(74,629,437)</b>	<b>1,423,275</b>	<b>(11,666,530)</b>	
<b>U.S. Department of Labor</b>												
<b>Passed through State Department of Labor</b>												
New Jersey Youth Corps	451	N/A	N/A	240,000	7/1/21	6/30/22		216,000	(221,048)		(5,048)	
New Jersey Youth Corps	451	N/A	N/A	320,000	7/1/20	9/30/21	(88,787)	88,787				
Sub-Total U.S. Dept. of Labor							<b>(88,787)</b>	<b>304,787</b>	<b>(221,048)</b>		<b>(5,048)</b>	
Total Special Revenue Fund							<b>(15,433,640)</b>	<b>80,035,822</b>	<b>(74,850,485)</b>	<b>1,423,275</b>	<b>(11,671,578)</b>	

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

**Paterson Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2021	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2022	
					From	To						Accounts Receivable	Due to Grantor
<b>U.S. Department of Agriculture</b>													
<b>Passed through State Department of Agriculture</b>													
Enterprise Fund:													
After School Snack Program	10.550	221NJ04N1099	N/A	124,060	7/1/21	6/30/22			117,230	(124,060)		(6,830)	
Summer Food Program	10.559	221NJ04N1099	N/A	318,223	7/1/21	6/30/22			318,223	(318,223)		(597,793)	
School Breakfast Program	10.553	221NJ04N1099	N/A	5,408,014	7/1/21	6/30/22			4,810,221	(5,408,014)		(1,049,580)	
School Breakfast Program	10.553	211NJ04N1099	N/A	2,718,717	7/1/20	6/30/21	(347,342)		347,342				
National School Lunch Program	10.555	221NJ04N1099	N/A	10,078,339	7/1/21	6/30/22			9,028,759	(10,078,339)			
National School Lunch Program	10.555	211NJ04N1099	N/A	4,335,664	7/1/20	6/30/21	(553,442)		553,442		17,139		14,777
U.S.D.A. Commodities	10.555	221NJ04N1099	N/A	747,481	7/1/21	6/30/22			747,481	(749,843)			
Emergency Operational Cost Program - School	10.555	211NJ04N1099	N/A	1,642,805	7/1/20	6/30/21	(1,642,805)		1,642,805				
P-EBT Administrative Cost	10.649	202225900941	N/A	5,950	7/1/21	6/30/22			5,950	(5,950)			
P-EBT Administrative Cost	10.649	2021225900941	N/A	5,814	7/1/20	6/30/21	(5,814)		5,814				
Supply Chain Assistance	10.555	211NJ04N1099	N/A	430,839	3/1/22	9/30/23				(430,839)		(430,839)	
							<b>(2,549,403)</b>		<b>17,577,267</b>	<b>(17,115,268)</b>	<b>17,139</b>	<b>(2,085,042)</b>	<b>14,777</b>
Fresh Fruits and Vegetable Program	10.582	221NJ04L1603	N/A	336,645	7/1/21	6/30/22			291,629	(336,645)		(45,016)	
Fresh Fruits and Vegetable Program	10.582	211NJ04L1603	N/A	432,513	7/1/20	6/30/21	(61,208)		61,208				
<b>Total Enterprise Fund</b>							<b>(2,610,611)</b>		<b>17,930,104</b>	<b>(17,451,913)</b>	<b>17,139</b>	<b>(2,130,058)</b>	<b>14,777</b>
Total Federal Financial Awards							\$ (18,044,251)		99,341,157	(93,905,532)	1,440,414	(14,029,539)	14,777

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table with columns: State Grant/Program Title, Grant or State Project Number, Program or Award Amount, Grant Period, Balance at June 30, 2021, Cash Received, Budgetary Expenditures, Transfers/Adjustments/Repayment of Prior Years' Balances, Balance at June 30, 2022, Budgetary Expenditures, Budgetary Receivable, Cumulative Total Expenditures. Includes sub-sections for State Department of Education, Special Revenue Fund, and Total General Fund.

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

**PATERSON PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

State Grant/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2021			Balance at June 30, 2022			MEMO			
			From	To	Deferred Revenue (Accts Receivable)	Due to Grantee	Carryover/ (Walkover) Amount	Cash Received	Expenditures	Transfers/ Adjustments/ Repayment of Prior Years' Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantee	Budgetary Receivable
Preschool Education Aid	22-100034-5120-066	50,700,725	7/1/21	6/30/22			16,809,805	45,632,448	(48,492,229)	2,835,155	(5,070,277)	21,855,456		48,492,229
Preschool Education Aid	21-1495034-5120-066	49,633,420	7/1/20	6/30/21	11,846,465		(16,809,805)	4,963,340						51,217,515
<b>State Department of Education</b>														
<b>Special Revenue Fund (Continued):</b>														
N.J. Nonpublic Aid:														
Textbook Aid	22-100034-5120-064	15,786	7/1/21	6/30/22				15,786	(10,744)	1,748		5,042		10,744
Textbook Aid	21-100034-5120-064	16,371	7/1/20	6/30/21		10,154			10,154					6,217
Nursing Services Aid	22-100034-5120-070	29,456	7/1/21	6/30/22				29,456	(29,456)					29,456
Technology Aid Initiative	22-100034-5120-373	510	7/1/21	6/30/22				11,046	(10,890)			156		10,890
Technology Aid Initiative	21-100034-5120-373	11,046	7/1/20	6/30/21										
Security Aid	22-100034-5120-509	46,025	7/1/21	6/30/22				46,025	(33,839)	405		12,591		33,839
Security Aid	21-100034-5120-509	46,900	7/1/20	6/30/21		6,889			6,889					40,011
Security Aid	20-100034-5120-509	46,900	7/1/19	6/30/20		1,394			1,394					40,011
<b>U.S. Department of Transportation</b>														
<b>Passed Through State Department of Transportation</b>														
Sub-Total U.S. Department of Transportation														
Wrap Around Service Enhancement Grant	N/A	357,918	7/1/21	6/30/22				357,918	(357,918)					357,918
Wrap Around Service Enhancement Grant	N/A	357,918	7/1/20	6/30/21	139				139					357,779
<b>NJ School Development Authority</b>														
Emergent Needs and Capital Maintenance														
	22-495034-5120-128	4,499,987	7/1/21	6/30/22				4,499,987	(4,499,987)					4,499,987
<b>NJ Dept. of Labor</b>														
Workforce Learning Link	N/A	42,638	7/1/20	6/30/21	(1,238)			1,238						42,638
Adult School Workfirst	HSE-TANF-20	34,057	7/1/20	6/30/21	191				191					33,866
NJ Youth Corps	N/A	520,000	7/1/21	6/30/22				374,886	(519,649)		351			519,649
NJ Youth Corps	N/A	520,000	7/1/20	6/30/21	(113,124)			113,124						532,850
NJ Youth Corps	N/A	548,880	7/1/19	6/30/20	(8,084)				8,084					541,366
Adult & Continuing Education		32,000	7/1/21	6/30/22				31,974	(31,974)		(26)			31,974
<b>Total Special Revenue Fund</b>														
					11,724,349	133,006		58,402,643	(54,166,399)	2,978,729	(5,215,417)	21,855,833	163,490	107,263,596
<b>NJ School Development Authority</b>														
<b>Capital Project Fund</b>														
School Construction Grants (On-Behalf)	4010-XXXX-XXXX	\$22,359,436	Not Applicable	Not Applicable	(404,150)			20,800,053	(20,800,053)	2,710	(517,340)	115,900		\$22,243,536
School Construction Grants (Direct)					4,063							4,063		414,882
State/21 Courtyard Stormwater	4010-250-08-OHAE	418,945	Not Applicable	Not Applicable	(400,087)			20,800,053	(20,800,053)	2,710	(517,340)	119,963		\$22,658,418
<b>Total Capital Projects Fund</b>														

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

**PATERSON PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

State Grants/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		From	To	Balance at June 30, 2021			Transfers/ Adjustments/ Reapportionment of Prior Years' Balances	Balance at June 30, 2022			MEMO		
			Deferred Revenue (Accts Receivable)	Due to Grantor			Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures		(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total	Expenditures
<b>NJ Department of Agriculture</b>																
<b>Enterprise Fund:</b>																
State School Lunch Program (State Share)	22-100010-3350-023	237,542		6/30/22	7/1/21	6/30/22										
State School Lunch Program (State Share)	21-100010-3350-023	169,829	(58,764)		7/1/20	6/30/21	213,387	(237,542)			(24,155)					237,542
<b>Total Enterprise Fund</b>			(58,764)				272,151	(237,542)			(24,155)					417,159
<b>Total State Financial Assistance Subject to Single Audit Determination</b>		\$	(41,342,162)				658,508,712	(658,279,089)	2,981,439		(6,537,288)	21,975,796	163,490		(53,868,515)	1,669,524,023
<b>State Assistance Not Subject to Major Program Determination</b>																
TPAF Pension							(70,174,313)	70,174,313								
TPAF LTD							(26,086)	26,086								
TPAF Post Retirement Medical Contributions							(16,395,555)	16,395,555								
SDA School Construction Grants							(20,800,053)	20,800,053								
<b>Total State Financial Assistance Subject to Major Program Determination Calculation</b>							\$51,112,705	(510,883,082)								

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.



**NOTE 1. GENERAL**

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state award programs of the Paterson Public Schools. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies is included on the Schedules of Expenditures of Federal Awards and State Financial Assistance.

**NOTE 2. BASIS OF ACCOUNTING**

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(D) and 1(E) to the Board's basic financial statements. The information in these schedules is presented in accordance with the requirements of *2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ in amounts presented in or used in the preparation of the basic financial statements.

**NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

**NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS, (continued)**

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$1,390,195 for the general fund and \$-0- for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board’s basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$1,603,134	\$581,512,929	\$583,116,063
Special Revenue Fund	74,850,485	54,180,029	129,030,514
Capital Projects Fund		20,800,053	20,800,053
Food Service Fund	<u>17,451,913</u>	<u>237,542</u>	<u>17,689,455</u>
Total Financial Assistance	<u>\$93,905,532</u>	<u>\$656,730,553</u>	<u>\$750,636,085</u>

**NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**NOTE 5. OTHER**

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. Revenues and expenditures reported under the U.S.D.A. Food Distribution Program represent current year value received and current year distributions respectively. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2021. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the District for the year ended June 30, 2021.

**NOTE 6. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT**

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits Contributions and School Construction Grants are not subject to a State single audit and, therefore, the amount of \$107,396,007 of on-behalf payments is excluded from major program determination.

**NOTE 7. INDIRECT COST RATE**

The Paterson Public Schools has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 8. SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate federal programs as defined in *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Grant Guidance); amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the school district:

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$16,772,592
Title III: <i>English Language Acquisition State Grants</i>	<u>998,482</u>
Total	<u>\$17,771,074</u>

**PATERSON PUBLIC SCHOOLS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*Section I - Summary of Auditor's Results*

**Financial Statements**

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- 1. Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes        X   none reported
- 2. Material weakness(es) identified? \_\_\_\_\_ yes        X   no

Noncompliance material to basic financial statements noted? \_\_\_\_\_ yes        X   no

**Federal Awards**

Internal Control over major programs:

- 1. Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes        X   none reported
- 2. Material weakness(es) identified? \_\_\_\_\_ yes        X   no

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200 section .516(a) of the Uniform Guidance? \_\_\_\_\_ yes        X   no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.778 (B)	2005NJ5MAP	Special Education Medicaid Reimbursement
84.010/84.010A (A)	S101A200030	Title I/Title I SIA
84.425D/84.425U (A)	S425D210027/ S425U210027	CARES Emergency Relief Grant/ESSER II/II-Learning Acceleration/II-Mental Health/ESSER III/III-Accelerated Learning

Note: (A) - Tested as Major Type A Program.  
(B) - Tested as Major Type B Program.

Dollar threshold used to distinguish between type A and type B programs: \$ 2,817,095

Auditee qualified as low-risk auditee?   X   yes      \_\_\_\_\_ no

**PATERSON PUBLIC SCHOOLS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

*Section I - Summary of Auditor's Results, (continued)*

**State Awards**

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes   X   no

Type of auditor's report issued on compliance for major programs: unmodified

Internal Control over major programs:

1. Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

2. Material weakness(es) identified? \_\_\_\_\_ yes   X   no

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08 as applicable? \_\_\_\_\_ yes   X   no

Identification of major programs:

<u>GMIS Number (s)</u>	<u>Name of State Program</u>
495-034-5120-78/ 495-034-5120-84/ 495-034-5120-89 _____ (A)	State Aid Cluster: Equalization Aid/ Security Aid/ Special Education <u>Categorical Aid</u>
495-034-5120-128 _____ (A)	Emergent Needs and Capital <u>Maintenance</u>

Note: (A) - Tested as Major Type A Program.  
(B) - Tested as Major Type B Program.

**SCHOOL DISTRICT OF THE CITY OF PATERSON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

*Section II – Financial Statement Findings*

None

**SCHOOL DISTRICT OF THE CITY OF PATERSON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

*Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs*

**FEDERAL AWARDS**

None

**STATE AWARDS**

None

**SCHOOL DISTRICT OF THE CITY OF PATERSON  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

**STATUS OF PRIOR YEAR FINDINGS**

None