

***Paterson Public Schools***

**"All Children Can Learn"**

*Paterson, New Jersey*

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# **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended  
June 30, 2011**

**COMPREHENSIVE ANNUAL**

**FINANCIAL REPORT**

**of the**

**Paterson Public Schools**

**Paterson, New Jersey**

**For The Fiscal Year Ended June 30, 2011**

**Prepared by**

**Paterson Public Schools  
Business Office**

**PATERSON PUBLIC SCHOOLS  
TABLE OF CONTENTS**

Page

**INTRODUCTORY SECTION**

Letter of Transmittal	i-vii
Organizational Chart	viii
Roster of Officials	ix-x
Consultants and Advisors	xi

**FINANCIAL SECTION**

Independent Auditors' Report	1-2
Required Supplementary Information – Part I Management's Discussion and Analysis	3-15

Basic Financial Statements

A. District-wide Financial Statements:

A-1 Statement of Net Assets	16
A-2 Statement of Activities	17-18

B. Fund Financial Statements:

Governmental Funds:

B-1 Balance Sheet	19
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances	20
B-3 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances with the District-Wide Statements	21

Proprietary Funds:

B-4 Statement of Net Assets	22
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Assets	23
B-6 Statement of Cash Flows	24

Fiduciary Funds:

B-7 Statement of Fiduciary Net Assets	25
B-8 Statement of Changes in Fiduciary Net Assets	26

Notes to the Basic Financial Statements	27-51
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Required Supplementary Information – Part II

C. Budgetary Comparison Schedules

C-1 Budgetary Comparison Schedule – General Fund	52-61
C-1a Combining Budgetary Comparison Schedule – General Fund	62-69
C-2 Budgetary Comparison Schedule – Special Revenue Fund	70-71
C-3 Required Supplementary Information – Budgetary Comparison Schedule – Notes to the Required Supplementary Information	72

**PATERSON PUBLIC SCHOOLS  
TABLE OF CONTENTS**

Page

Other Supplementary Information

D. School Level Schedules:

D-1	Combining Balance Sheet	73
D-2	Blended Resource Fund 15 -- Combining Statement of Expenditures Allocated by Resource Type -- Actual	74-114
D-3	Blended Resource Fund 15 -- Combining Statement of Blended Expenditures -- Budget and Actual	115-199

E. Special Revenue Fund:

E-1	Combining Schedule of Revenues and Expenditures Special Revenue Fund -- Budgetary Basis	200-218
E-2	Preschool Education Aid Schedule of Expenditures -- Budgetary Basis	219

F. Capital Projects Fund:

F-1	Summary Statement of Project Expenditures -- Budgetary Basis	220
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	221
F-2a	Schedule of Project Revenues, Expenditures, Project Balance and F-2k Project Status -- Budgetary Basis	222-232

G. Proprietary Funds:

Enterprise Fund:

G-1	Combining Statements of Net Assets (Not Applicable)	233
G-2	Combining Statements of Revenues, Expenses and Changes in Net Assets (Not Applicable)	233
G-3	Combining Statements of Cash Flows (Not Applicable)	233

H. Fiduciary Funds:

H-1	Combining Statement of Agency Net Assets	234
H-2	Statement of Changes in Fiduciary Net Assets (Not Applicable)	235
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	236
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	237

I. Long-Term Debt:

I-1	Schedule of Serial Bonds (Not Applicable)	238
I-2	Schedule of Capital Leases Payable	239
I-3	Debt Service Fund Budgetary Comparison	240

**PATERSON PUBLIC SCHOOLS  
TABLE OF CONTENTS**

Page

**J. STATISTICAL SECTION (Unaudited)**

J-1	Net Assets by Component	241
J-2	Changes in Net Assets	242-243
J-3	Fund Balances – Governmental Funds	244
J-4	Changes in Fund Balances, Governmental Funds	245-246
J-5	General Fund Other Local Revenue by Source	247
J-6	Assessed Value and Actual Value of Taxable Property	248
J-7	Direct and Overlapping Property Tax Rates	249
J-8	Principal Property Taxpayers	250
J-9	Property Tax Levies and Collections	251
J-10	Ratios of Outstanding Debt by Type	252
J-11	Ratios of Net General Bonded Debt Outstanding	253
J-12	Computation of Direct and Overlapping Bonded Debt	254
J-13	Legal Debt Margin Information	255
J-14	Demographic and Economic Statistics	256
J-15	Principal Employers	257
J-16	Full-Time Equivalent District Employees by Function/Program	258
J-17	Operating Statistics	259
J-18	School Building Information	260-265
J-19	Schedule of Required Maintenance for School Facilities	266-267
J-20	Insurance Schedule	268

**K. SINGLE AUDIT SECTION**

K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	269-270
K-2	Report on Compliance with Requirements That Could Have a Direct And Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and New Jersey OMB Circular Letter 04-04	271-272
K-3	Schedule of Expenditures of Federal Awards	273-274
K-4	Schedule of Expenditures of State Financial Assistance	275-276
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	277-278
K-6	Schedule of Findings and Questioned Costs	279-288
K-7	Summary Schedule of Prior Audit Findings	289-290

## **INTRODUCTORY SECTION**



# PATERSON PUBLIC SCHOOLS



**Business Services**  
**90 Delaware Avenue**  
**Paterson, New Jersey 07503**  
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**Donnie W. Evans, Ed.D.**  
*State District Superintendent*

**Carol A. Fredericks, Ed.D.**  
*School Business Administrator*

Board President Willa Mae Taylor, and  
Honorable Members of the Paterson  
Public School District Board of Education  
90 Delaware Avenue  
Paterson, New Jersey 07503

Dear Commissioner Taylor and Members of the Board:

The Comprehensive Annual Financial Report of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2011, 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 are accurate in all material respects and are 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 have been 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.

The Comprehensive Annual Financial Report (CAFR) is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter and a list of principal officials. The financial section includes the independent auditor's report, management's discussion and analysis (MD&A) and the basic financial statements including the District-wide financial statements presented in conformity with Governmental Accounting Standards Board Statement No. 34. The basic financial statements also include individual fund financial statement, notes to the financial statements and required supplemental information (RSI). The statistical section includes selective financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Non Profit Organizations", and the New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments".

Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the supplementary sections of this report.

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

The Paterson Public School District, one of three state-operated districts in the state of New Jersey, is an independent reporting entity within the criterion adopted by the Governmental Accounting Standards Board as established by GASB 14. All funds and account groups of the District are included in this report. The Paterson Public School District and all of its schools constitute the District's reporting entity. The District is an urban school district, the third largest district in the State of New Jersey, with approximately 29,000 students and staffing of approximately 5,000 employees.

The District provides a wide range of in-district and out-of-district educational services appropriate to the grade levels of pre-school through grade 12. 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 educational programs including an approved adult high school, various programs of evening adult courses, supplemental educational services under the auspices of No Child Left Behind and several summer school offerings.

The Paterson Board of Education became state-operated on August 7, 1991, in accordance with New Jersey Statutes due to severe mismanagement and accountability problems in the areas of administrative, staff and pupil performance. This determination was made after several rounds of monitoring by the New Jersey Department of Education over a number of years to determine the District's ability to correct its deficiencies. As a result of this takeover, the Board of Education was dissolved; the incumbent Superintendent, Business Administrator, and other persons holding central office management positions were removed and a State District Superintendent of Schools was appointed by the Commissioner of Education. Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The District remained under state operation during the 2010-2011 school year, its twentieth year of state control. The prior year was its final year with a Department of Education-assigned State Monitor in residence to provide oversight per New Jersey statutes.

Leadership changes included the dismissal of the School Business Administrator and Assistant Superintendent for Business, with Interim Co- Business Administrators appointed to manage the Budget process as of January 1, 2011 through June 30, 2011.

### **SECTION 3-INFORMATION USEFUL IN ASSESSING THE GOVERNMENT'S ECONOMIC CONDITION**

The District is designated as a "Special Needs District" relative to the original Quality Education Act of 1991 and the Comprehensive Education Improvement and Financing Act of 1996. These Acts were a response to the New Jersey Supreme Court's decision in the long-standing school finance case of "Abbott vs. Burke" by the Governor and Legislature. The decisions struck down the prevailing method of school financing; however, the School Funding Reform Act of 2008 (SFRA) became effective during the 2008-09 fiscal year, as the Commissioner of Education, using emergency regulations, established the Fiscal Accountability, Efficiency and Budgeting administrative code 6A:23A. When challenged in court, the presiding judge affirmed the fairness of the School Funding Reform formula that bases the distribution of state aid on the student population and student status with respect to special needs and/or poverty, as well as the district's wealth, current spending levels and school property tax status. The court upheld the fairness of this aid methodology during 2008-09 on the basis of equity in the funding process for all students, pending further review in the 2010-11 school year at which time no changes were effected.

In 2010-2011 the City of Paterson continued to experience financial hardships common to urban municipalities in New Jersey; a reversal of which is not anticipated in the near future. 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 \$74 million; however, due to the City's ongoing economic distress, its actual contribution has been about half of that levy. Under the School Funding Reform Act of 2008, the district increased the City's contribution by the 4% allowed, raising the City levy to \$38.96 million.

Because of its low academic achievement, Paterson Public Schools is also classified as a "District In Need of Improvement" under No Child Left Behind federal standards, a designation that results in additional NCLB fiscal support to the district's schools.

### **MAJOR INITIATIVES - District Accomplishments to June 2011**

In the 2010-2011 school year the District continued its pursuit of improved student achievement. Following implementation of the state's new legislation concerning performance review standards, the New Jersey Quality Single Accountability Continuum (NJQSAC), the district's failure to achieve demonstrated competency during the earlier reviews in operational and instructional areas of curriculum, fiscal management, operations, personnel and board governance led to continued attention to improve processes and procedures during 2010-2011.

**Priority I: Effective Academic Programs**

- Completed development of Bright Futures, the Strategic Plan for Paterson Public Schools.
- Assembled a High School Renewal Steering Committee to develop school improvement strategies for the district's high schools.
- Restructured Schools:
  - Eastside High School (fall 2010) and John F. Kennedy High School (for fall 2011)
  - School 4, Frank Napier School of Technology
- Created the Paterson Effective Schools' Initiative to change the culture in district schools and the district office.
- Expanded alternative schools in the district – Opened Destiny and Yes Academy and expanded Silk City Academy which tripled the number of Alternative Education student stations in the district.
- Building capacity among principals and Superintendent's Cabinet:
  - Team building and leadership development for Cabinet
  - Management and leadership development among principals

Effective Schools and effective teaching practices received focused attention, including: Building healthy school cultures, Instructional leadership, Aligned instructional systems, Principles of management, Family and community engagement, Customer service orientation, Balanced leadership, Team building, and Data driven instruction.

- Re-assigned principals to schools to accomplish a more effective "goodness of fit" to improve student achievement.
- Rosa L. Parks School of Fine & Performing Arts received Bronze recognition from U.S. News and World Report as one of the nation's best high schools.
- Academic interventions currently being provided to each district student performing below proficient in mathematics and/or language arts literacy on NJASK and HSPA.
- Opened first curriculum-based, student-run credit union in New Jersey (at JFK High School)
- In three years, we successfully improved our QSAC performance achieving above 80% in three of five DPR areas: Operations 73% to 85%; Personnel 60% to 90%; and Governance 11% to 88%
- 122 students obtained perfect math scores on the 2010 NJASK – three of these students also received perfect scores on either science or language arts
- Competitive grants procurement:
  - Full-service Community Schools - \$2.3 million (5 years)
  - Talent 21 (Technology) - \$2.1 million (5 years)

**Priority II: Safe, Caring and Orderly Schools**

- Partnered with the City Council, School Board, and the Mayor's Office on citywide initiatives to reduce violence.
- Uniforms in most district elementary and high schools.

**Priority III: Family and Community Engagement**

- Completed development of a comprehensive Family and Community Engagement Plan
- Opened the district's first Full-Service Community School at School 5. In fall 2011, community schools will open at New Roberto Clemente and Rev. Dr. Frank Napier Jr. School of Technology.
- Held community forums throughout the district focusing on various topics and issues including components of the Strategic Plan, restructuring schools, and college readiness.
- Established parent-teacher organizations in each school.
- Established a district level PTA/PTO Council of Presidents that meets with the Superintendent once monthly.
- Paterson Parent University classes now offered.

**Priority IV: Efficient and Responsive Operations**

- Restructured district operational departments to increase efficiency and responsiveness
  - a. Facilities
  - b. Human Resources
  - c. Finance
- Provided professional growth and development to Superintendent's Cabinet on team building.
- Re-organized and consolidated district office staff and services into one facility at 90 Delaware Ave.

- Entered into a Shared Services Agreement with the City of Paterson:
  - Hinchliffe Stadium and Bauerle Field as well as a Memorandum of Understanding for the city's Armory.
  - Technology services
  - School resource officers
  - Recreation services

### **General Management**

- Paterson State-operated District maintains operational units and central office staff as required by the State law. The organization focuses on major areas: curriculum and instruction, pupil personnel services, operations including human resources, facilities and business services, and administrative oversight of academics.
- State Superintendent Donnie W. Evans introduced a Strategic Plan for 2009-2014, identifying District strengths and accomplishments such as entrepreneurial community, diversity, community engagements, theme-based schools and Early Childhood programs. The Plan also listed areas in need of improvement: student academic outcomes, student attendance and drop-out rates, adequate yearly progress for schools and the district, organizational culture and program efficacy.
- The District's mission remained focused on student preparation for success in higher education and in their chosen career paths, a challenge since many of the district schools are not meeting the requirements of federal No Child Left Behind standards.
- Following NJ identification of weaknesses in process, procedures and internal controls in various operational areas of the district, the district's management continued their work to correct deficiencies identified consistent with State guidelines and mandates.

### **Student Achievement**

Paterson is the third largest school district in New Jersey with a very diverse student population. The District continued to rework and expand its numerous efforts to provide opportunities for all students and staff to improve the teaching and learning processes with the objective of increasing student achievement. The goal is to implement effective academic programs that are research-based and outcomes driven, operate safe, caring and orderly schools, promote family and community engagement and provide efficient and responsive service operations to meet the needs of staff, students and community. Special attention continued to focus on the alignment of classroom instruction with the Core Curriculum Content Standards and targeted assistance to all high priority schools, and particularly those schools deemed as NCLB's years five through nine needing improvement.

### **Noteworthy accomplishments during 2010-2011 included:**

- 06-27-11 PANTHER TEAM WINS ROBOTICS COMPETITION
- 06-12-11 SIX SCHOOL TEAMS ADVANCE TO PATERSON MATH OLYMPICS SEMIFINALS
- 05-31-11 CAREER DAY AT ROSA PARKS SCHOOL
- 05-15-11 ROSA PARKS CHOIR IN MSG SEMIFINALS
- 04-18-11 ROSA PARKS STUDENTS ON MSG VARSITY TALENT SHOW

- 03-03-11 CHOICE FOR EVERYONE: A BRAVE NEW WORLD FOR PATERSON'S HIGH SCHOOL STUDENTS
- 03-01-11 CITY SCHOOLS HOSTING SCHOLARSHIP SATURDAY
- 02-16-11 RAVES FOR SCHOOLS' BLACK HISTORY EVENT
- 01-21-11 YOUTH COUNCIL AWARDS: TEENS WITH A PURPOSE
- 01-20-11 PERFECT SCORES: 122 PATERSON STUDENTS HIT THE BULLSEYE
- 01-19-11 PATERSON HIGH SCHOOL OPENS STUDENT-RUN BANK
- 01-16-11 CITY SCHOOLS SETTING HIGHER STUDENT GOALS
- 12-16-10 HIGH FINANCE AT KENNEDY HIGH SCHOOL
- 11-03-10 COMMUNITY SCHOOLS PROGRAM LAUNCHED
- 11-02-10 CITY SCHOOLS HOLD PARENT AWARENESS DAY
- 10-30-10 PATHWAYS PROGRAM EXPANDS TO EASTSIDE
- 10-13-10 PATERSON REACHES OUT TO TROUBLED KIDS

**INTERNAL ACCOUNTING CONTROLS**

Management of the District is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The system of internal controls 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 benefits 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 also is responsible for ensuring that an adequate system of internal controls is in place to ensure compliance with applicable laws and regulations related to those programs. This system of internal controls 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 controls, 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.

**BUDGETARY CONTROLS**

Paterson's 2010-2011 budget was prepared consistent with the district's revised Fiscal Policy 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the district's school-based "Two-Year Report on Instructional Priorities and Budget Development" completed under the auspices of Paterson's Curriculum and Instruction department.

Development was also consistent with the School Funding Reform Act of 2008 under which a district could apply for a tax levy cap waiver to cover extraordinary conditions, the result of which would be increased local taxes rather than increased state aid. The District reallocated costs rather than increase taxes.

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

The objective of all of these budgetary controls is to ensure compliance with the statutory requirements of school district budgets. Annual appropriated budgets are adopted for general and special revenue funds. The Paterson Capital Projects' Board has approved proposals for capital projects for improvements included in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reserved fund balance at June 30, 2011.

During the 2010-11 fiscal year, Paterson continued its efforts to improve its audit status and operational processes and procedures, correcting deficiencies identified in previous audits and reviews. The independent certified public accounting firm of Lerch, Vinci & Higgins commented favorably on these efforts in their December 2010, public presentation of the June 30, 2010, Comprehensive Annual Financial Report. Throughout 2010-11 the district has been working diligently to continue the audit progress, concentrating specifically on reducing the number of repeat audit findings, on improving the financial status of the district's Food Services operation and on maintaining general compliance with sound fiscal practices

### **ACCOUNTING SYSTEM AND REPORTS**

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

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

### **DEBT ADMINISTRATION**

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

## **CASH MANAGEMENT**

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

## **RISK MANAGEMENT**

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

## **INDEPENDENT AUDIT**

State Statutes require an annual audit by Independent Certified Public Accountants or registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2010-11 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133 "Audit of State and Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

## **IMPROVEMENTS TO FACILITIES**

The District's 5-Year Long-Range Facility Plan (LRFP) was presented to the Department of Education in 2005 for approval. Construction was started and then stopped on the Marshall Hazel Street School due to the state's fiscal problems. Both the new International High School and the renovated PS24 were occupied during 2008-09; certificates of occupancy are still pending.

## **SECTION 4: ACKNOWLEDGEMENTS**

A note of appreciation is extended to State District Superintendent Dr. Donnie W. Evans and the district 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 Department of Business Services and to all of the business operations staff members for their untiring efforts to improve processes, procedures and audit outcomes. Their contributions in support of the students and staff of the Paterson School District are truly noteworthy.

Respectfully submitted,



Dr. Carol A. Fredericks  
School Business Administrator

Commissioner of Education

School Board

Executive Director for  
Legal Services  
Vacant

State District Superintendent  
Dr. Donnie Evans

Chief of Staff  
Jacqueline Jones

Communications Director  
Terry Corallo

Director of Security  
James Smith

Deputy Superintendent  
Marguerite Vanden Wyngaard

Executive Director of Human  
Resources  
Vacant

Director of Staffing  
Vacant

Assistant Superintendent For  
Business Services

Business Administrator  
Vacant

Executive Director of Facilities  
Christopher Supera-Grant  
(Interim)

Supervisor of  
Transportation  
Gisela Aullman

Director of Labor Relations  
Lata Rojas

Risk Management  
Officer  
Lauren Maloney

Director of Food  
Services  
David Buchholz

Assistant Superintendent For  
Administration Unit I  
Vacant

School No. 1  
APA @ School No. 6  
School No. 10  
School No. 11  
School No. 13  
School No. 15  
School No. 20  
School No. 21  
School No. 24 (fr. 16)  
School No. 25  
School No. 26  
Alexander Hamilton Acad.  
Alternative Middle School  
Early Learning Center  
E.W. Kilpatrick School  
M.L. King School  
Roberto Clemente  
New Roberto Clemente

Assistant Superintendent For  
Administration Unit II  
Joann Rivello

School No. 2  
School No. 3  
School No. 5  
School No. 7  
School No. 8  
School No. 9  
School No. 12  
School No. 14  
School No. 18  
School No. 19  
School No. 27  
School No. 28  
School No. 29  
B.U.L.L.D. Acad.  
Dale Ave  
Dr. Frank Napier Sch of Tech  
Norman S. Weir  
Urban Leadership Academy

Assistant Superintendent For  
Administration Unit III  
Eileen Shaffer

Adult School  
Eastside Cul/Trav/Tour.  
Eastside Government\*  
Eastside Technology  
Garrett Morgan Academy  
Great Falls Academy  
HARP Academy  
International HS  
J.F. Kennedy HS  
MPACT Academy  
PANTHER Academy  
Pat. Pre-Collegiate Teach. Aca  
Public Safety Academy  
Rosa Parks HS  
S.T.A.R.S. Academy  
Silk City 2000 Academy  
Sports Business Acad.

Assistant Superintendent  
For Support Services  
Marysol Berrios

Director of Community  
Engagement  
William McDowell

Supervisor of  
Student Assignment/Info.  
Maudalyn Kimbrough

Director of Information  
Technology  
Emiko Baras

Director of Guidance  
Michael Smith

Director of Library, Media, and  
Instructional Technology  
Dennis Vroegindewey

Director of Assessment  
Aubrey Johnson

Director of Professional  
Development  
Lori Kelly (Interim)

Supervisor of Medical Services  
Elizabeth Craft

Assistant Superintendent  
For Academic Services  
Brenda Patterson

Executive Director for K-12  
Instruction  
Vacant

Director of Early Childhood  
Programs/Centers  
Susanne Peron

Director of Bilingual/ESL  
Petra Lis-Morrell

Executive Director for  
Special Education  
Vacant

Executive Director for District  
Reform  
Annalea Barker (Interim)

Executive Director of  
Accountability  
Andre McCollum (Interim)

Director of Federal Programs  
(NCLB)  
Olga Reyes (Interim)

Director of  
Elementary/Middle  
Vacant

Director of High School  
Alexandria Ghil (Interim)

Director of Non-  
Traditional Schools  
Carol Smeitzer

Director of CAPA/  
QSAC  
Vacant

\*Supervised by Donnie Evans

# *PATERSON PUBLIC SCHOOLS*

*JUNE 30, 2011*

## *STAFF OFFICIALS*

Dr. Donnie W. Evans  
State District Superintendent

Ms. Jacqueline Jones  
Executive Assistant to State District Superintendent

Dr. Marguerite Vanden-Wyngaard  
Deputy Superintendent

Dr. Joseph Amatuzzi  
Mr. David Rinderknecht  
Interim Business Administrators

Ms. Marysol Berrios  
Assistant Superintendent for Support Services

Ms. Brenda Patterson  
Assistant Superintendent for Academic Services

Ms. Joanne Riviello  
Assistant Superintendent for Operation Unit II

Eileen Shafer  
Assistant Superintendent for Operation Unit III

# ***PATERSON PUBLIC SCHOOLS***

*JUNE 30, 2011*

## BOARD MEMBERS

Ms. Willa Mae Taylor, President

Mr. Alex Mendez, Vice President

Ms. Chrystal Cleaves

Ms. Wendy Guzman

Dr. Jonathan Hodges

Mr. Christopher Irving

Mr. Errol S. Kerr

Mr. Pedro Rodriguez

Mr. Kenneth Simmons

# *PATERSON PUBLIC SCHOOLS*

*JUNE 30, 2011*

## CONSULTANTS AND ADVISORS

*Official Depository*

**TD Bank**

100 Hamilton Plaza  
Paterson, NJ 07505

*Legal Counsel*

**Schenk, Price, Smith & King LLP**

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2011, which collectively comprise the Paterson Public Schools' basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Paterson Public Schools' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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' internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 15, 2011 on our consideration of the Paterson Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

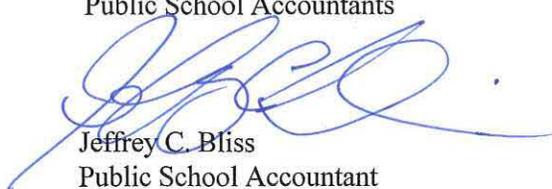
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements as a whole. The introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are also not a required part of the basic financial statements. The combining fund financial statements and schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*LERCH, VINCI & HIGGINS, LLP*

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants

  
Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey  
November 15, 2011

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## PATERSON PUBLIC SCHOOLS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Paterson Public Schools ("School District or "District") comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2011. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year (2010-2011) and the prior year (2009-2010) is required to be presented in the MD&A.

#### Financial Highlights

Key financial highlights for the 2010-2011 fiscal year are as follows:

- The assets of the Paterson Public Schools exceeded its liabilities at the close of the fiscal year by \$281,538,009 (net assets).
- Net assets increased \$2,290,849 which represents an increase of less than one percent from 2010.
- Overall general revenues of \$394,761,305 accounted for 71 percent of all revenues and overall program revenues of \$158,075,207 accounted for 29 percent of total revenues of \$552,836,512.
- The School District had \$550,545,663 in overall expenses of which \$158,075,207 were offset by program specific charges for services, grants or contributions. General revenues of \$394,761,305 helped offset these expenses.
- The School District had \$539,910,103 in expenses for governmental activities; only \$145,796,507 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$394,761,305 were adequate to provide for these programs.
- At June 30, 2011, the District's governmental funds reported a combined fund deficit of \$58,899, a decrease in the deficit of \$7,197,207 when compared to the previous year ending fund deficit of \$7,256,106 at June 30, 2010.
- The General Fund unassigned fund deficit at June 30, 2011 was \$29,450,263, a decrease in the deficit of \$1,232,463 when compared with the ending fund deficit of \$30,682,906 at June 30, 2010.
- The General Fund unassigned budgetary fund balance at June 30, 2011 was \$10,608,034, which represents a decrease of \$495,223 when compared to the ending unreserved, undesignated budgetary fund balance of \$11,103,257 at June 30, 2010.

# PATERSON PUBLIC SCHOOLS

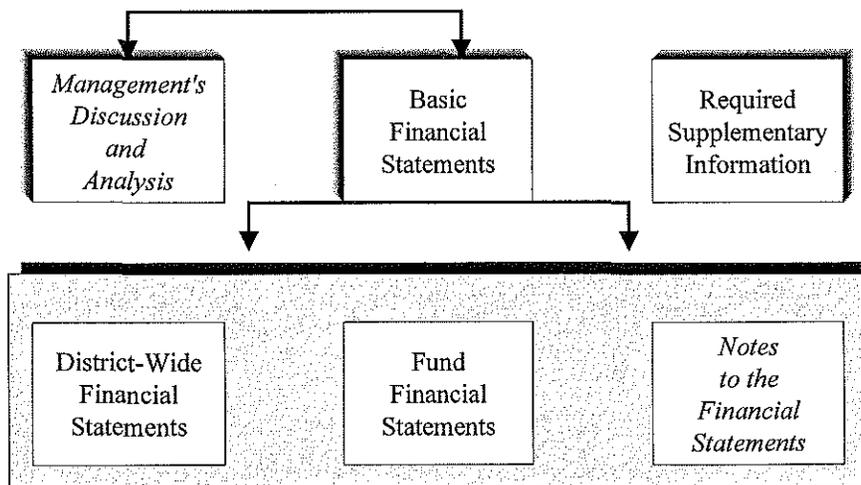
## MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization of Paterson Public Schools’  
Annual Financial Report



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

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

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**Major Features of the District-Wide and Fund Financial Statements**

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

**District-Wide Statements**

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

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

## PATERSON PUBLIC SCHOOLS

### MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

#### District-Wide Statements (Continued)

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

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

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

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

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

#### Fund Financial Statements

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

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

The District has three kinds of funds:

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

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

Notes to the basic financial statements

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

Other Information

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

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

**Net assets.** The District's combined net assets for governmental activities and business-type activities were \$281,538,009 on June 30, 2011 and \$273,369,243 on June 30, 2010.

Net Assets  
as of June 30, 2011 and 2010

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<b>Assets</b>						
Current and Other Assets	\$ 33,380,434	\$ 21,780,928	\$ 4,697,330	\$ 2,846,100	\$ 38,077,764	\$ 24,627,028
Capital Assets	<u>293,794,615</u>	<u>296,008,195</u>	<u>209,434</u>	<u>244,303</u>	<u>294,004,049</u>	<u>296,252,498</u>
Total Assets	<u>327,175,049</u>	<u>317,789,123</u>	<u>4,906,764</u>	<u>3,090,403</u>	<u>332,081,813</u>	<u>320,879,526</u>
<b>Liabilities</b>						
Long-Term Liabilities	16,839,503	18,409,820		208,592	16,839,503	18,618,412
Other Liabilities	<u>33,322,488</u>	<u>28,891,871</u>	<u>381,813</u>	<u>-</u>	<u>33,704,301</u>	<u>28,891,871</u>
Total Liabilities	<u>50,161,991</u>	<u>47,301,691</u>	<u>381,813</u>	<u>208,592</u>	<u>50,543,804</u>	<u>47,510,283</u>
<b>Net Assets</b>						
Invested in Capital Assets						
Net of Related Debt	284,565,301	286,086,922	209,434	244,303	284,774,735	286,331,225
Restricted	14,304,599	7,205,061			14,304,599	7,205,061
Unrestricted	<u>(21,856,842)</u>	<u>(22,804,551)</u>	<u>4,315,517</u>	<u>2,637,508</u>	<u>(17,541,325)</u>	<u>(20,167,043)</u>
Total Net Assets	<u>\$ 277,013,058</u>	<u>\$ 270,487,432</u>	<u>\$ 4,524,951</u>	<u>\$ 2,881,811</u>	<u>\$ 281,538,009</u>	<u>\$ 273,369,243</u>

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**FINANCIAL ANALYSIS OF THE DISTRICT (Continued)**

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

The following table presents the changes in net assets for the fiscal years ended June 30, 2011 and 2010 of \$2,290,849 and \$1,322,256, respectively.

**Change in Net Assets  
For the Fiscal Years Ended June 30, 2011 and 2010**

Revenues	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2011</u>
Program Revenues						
Charges for Services	\$ 21,078	\$ 162,205	\$ 290,507	\$ 330,222	\$ 311,585	\$ 492,427
Operating Grants and Contributions	141,702,604	197,357,086	11,988,193	12,206,055	153,690,797	209,563,141
Capital Grants and Contribution	4,072,825	16,571,075		20,590	4,072,825	16,591,665
General Revenues						
Property Taxes	39,461,378	39,321,785			39,461,378	39,321,785
State and Federal Formula Aid	351,606,560	297,539,996			351,606,560	297,539,996
Other	3,693,367	4,596,400	-	3,874	3,693,367	4,600,274
<b>Total Revenues</b>	<u>540,557,812</u>	<u>555,548,547</u>	<u>12,278,700</u>	<u>12,560,741</u>	<u>552,836,512</u>	<u>568,109,288</u>
Expenses						
Instruction	363,076,925	363,846,493			363,076,925	363,846,493
Support Services						
Student and Instruction Related Services	72,300,897	86,441,146			72,300,897	86,441,146
General Administrative Services	5,164,601	5,375,949			5,164,601	5,375,949
School Administrative Services	21,120,444	19,069,149			21,120,444	19,069,149
Central and Other Support Services	10,484,290	11,438,546			10,484,290	11,438,546
Plant Operation and Maintenance	52,581,933	52,189,121			52,581,933	52,189,121
Pupil Transportation	14,707,654	17,183,312			14,707,654	17,183,312
Food Service			10,635,560	10,744,204	10,635,560	10,744,204
Interest on Long Term Debt	473,359	499,112	-	-	473,359	499,112
<b>Total Expenses</b>	<u>539,910,103</u>	<u>556,042,828</u>	<u>10,635,560</u>	<u>10,744,204</u>	<u>550,545,663</u>	<u>566,787,032</u>
Changes in Net Assets	647,709	(494,281)	1,643,140	1,816,537	2,290,849	1,322,256
Net Assets, Beginning of Year	270,487,432	270,981,713	2,881,811	1,065,274	273,369,243	272,046,987
Prior Period Adjustment	5,877,917	-	-	-	5,877,917	-
Net Assets, End of Year	<u>\$ 277,013,058</u>	<u>\$ 270,487,432</u>	<u>\$ 4,524,951</u>	<u>\$ 2,881,811</u>	<u>\$ 281,538,009</u>	<u>\$ 273,369,243</u>

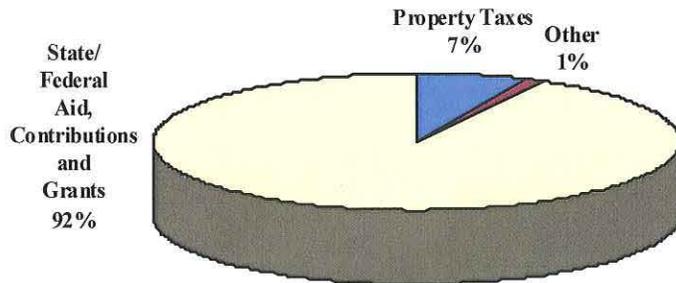
PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

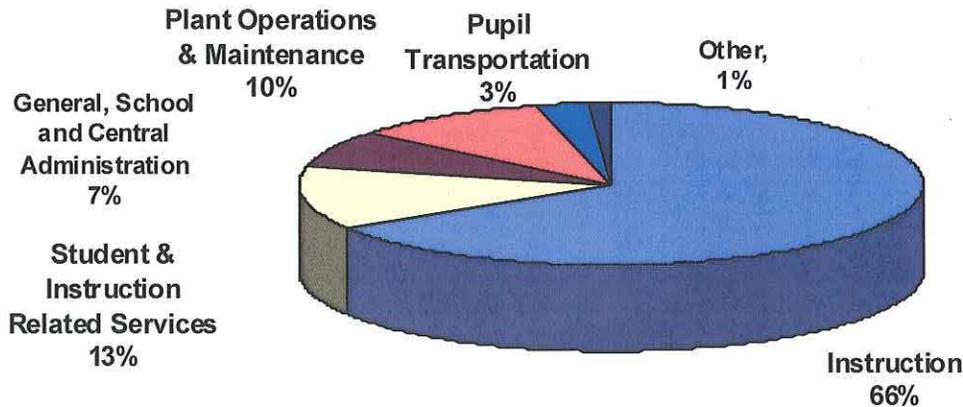
**Changes in net assets.** The District's total revenues were \$552,836,512 and \$568,109,288 for the years ended June 30, 2011 and 2010, respectively. Property taxes in excess of \$39 million accounted for 7% of the total revenues for both of the years ended June 30, 2011 and 2010. State and Federal formula aid accounted for 64% and 52%, while operating grants and contributions were 28% and 37% of total revenues for the years ended June 30, 2011 and 2010. The remaining revenues for both years were obtained from capital grants and contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was \$550,545,663 and \$566,787,032 for the years ended June 30, 2011 and 2010, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 66% and 64% of total expenses in fiscal years 2011 and 2010. The purely administrative activities of the District accounted for only 7% and 6% of total costs for fiscal years 2011 and 2010.

Sources of Revenues  
For Fiscal Year 2011



Sources of Expenses  
For Fiscal Year 2011



**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**Governmental Activities**

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

- Net assets for governmental activities increased \$647,709 for the year ended June 30, 2011 and decreased \$494,281 for the year ended June 30, 2010.
- The total revenue earned from all governmental activities was \$540,557,812 and \$555,548,547 for the years ended June 30, 2011 and 2010, respectively.
- The cost of all governmental activities was \$539,910,103 and \$556,042,828 for the years ended June 30, 2011 and 2010.
- After applying program revenues, derived from operating grants and contributions of \$141,702,604 and \$197,357,086, capital grants and contribution of \$4,072,825 and \$16,571,075, and charges for services of \$21,078 and \$162,205 for the years ended June 30, 2011 and 2010, respectively; the net cost of services of the District were \$394,113,596 and \$341,952,462 for the fiscal years ended June 30, 2011 and 2010.
- The amount that taxpayers paid for these activities through property taxes was only \$39,461,378 and \$39,321,785 for fiscal years 2011 and 2010, respectively. Unrestricted State and Federal aid provided \$351,606,560 and \$297,539,996 in fiscal years 2011 and 2010 to fund the District programs.

**Net Expense of Governmental Activities  
For the Fiscal Years Ended June 30, 2011 and 2010**

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
<b>Function/Program:</b>				
Instruction	\$ 363,076,925	\$ 363,846,493	\$ 255,175,902	\$ 204,255,615
Support Services				
Student and Instruction Related Services	72,300,897	86,441,146	52,869,351	67,786,783
General Administrative Services	5,164,601	5,375,949	4,258,921	5,190,913
School Administrative Services	21,120,444	19,069,149	19,383,352	17,600,697
Central and Other Support Services	10,484,290	11,438,546	10,484,290	11,215,985
Plant Operations and Maintenance	52,581,933	52,189,121	38,182,152	25,934,757
Pupil Transportation	14,707,654	17,183,312	13,525,552	9,779,869
Interest on Long Term Debt	473,359	499,112	234,076	187,843
 Total	 \$ 539,910,103	 \$ 556,042,828	 \$ 394,113,596	 \$ 341,952,462

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

**Business-Type Activities**

The cost of Business-Type activities for the fiscal year ended June 30, 2011 and 2010 was \$10,635,560 and \$10,744,204, respectively. These expenses relate to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2011 and 2010 by operating grants (98% and 97%), charges for services (2% and 3%) and investment earnings.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

**Governmental Funds**

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund deficit of \$58,899 for the year ended June 30, 2011 compared to a fund deficit of \$7,256,106 for the year ended June 30, 2010, a decrease in the deficit of \$7,197,207 for the current year. This significant increase is primarily due to expenditures incurred for the year that were less than amounts originally anticipated in the 2010/2011 school year budget.

Revenues for the District's governmental funds were \$541,235,338 and \$555,548,547, while total expenditures were \$534,038,131 and \$563,006,752 for the fiscal years ended June 30, 2011 and 2010, respectively.

**GENERAL FUND**

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

The following schedule presents a comparison of General Fund Revenues.

	<u>June 30,</u>		<b>Amount of Increase (Decrease)</b>	<b>Percent Increase (Decrease)</b>
	<u>2011</u>	<u>2010</u>		
Local Sources:				
Property Taxes	\$ 38,955,956	\$ 38,955,956		
Interest Earnings	287,214	241,923	\$ 45,291	19%
Other	4,104,757	4,500,463	(395,706)	(9%)
State Sources	400,180,581	349,655,657	50,524,924	14%
Federal Sources	<u>1,045,757</u>	<u>59,819,382</u>	<u>(58,773,625)</u>	(98%)
<b>Total Revenues</b>	<u>\$ 444,574,265</u>	<u>\$ 453,173,381</u>	<u>\$ (8,599,116)</u>	(2%)

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**GENERAL FUND (Continued)**

Total General Fund revenues decreased by \$8,599,116 or 2% from the previous year. Local property taxes remained level from the previous year. Overall state and federal aid decreased \$8,248,701 or 2% primarily due to a reduction in federal aid resulting from the one-time allotment of American Recovery and Reinvestment Act (ARRA) funding in 2010.

The following schedule presents a comparison of General Fund expenditures:

	June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	<u>2011</u>	<u>2010</u>		
Instruction	\$ 295,742,524	\$ 299,399,415	\$ (3,656,891)	(1%)
Support Services	148,159,845	167,246,896	(19,087,051)	(11%)
Capital Outlay	1,508,475	1,866,574	(358,099)	(19%)
 Total General Fund Expenditures	 \$ 445,410,844	 \$ 468,512,885	 \$ (23,102,041)	 (5%)

The general fund expenditures decreased by \$23,102,041 or 5%. The District experienced significant decreases in costs related to student and instructional related support services which decreased in excess of \$17 million in the current year as a result of necessary budget reductions.

In fiscal year 2011, General Fund expenditures exceeded revenues by \$836,579. However, certain State and Federal Grants funded the school based budgets. This transfer of approximately \$8 million assisted in offsetting a portion of the excess in expenditures. The total general fund balance increased by \$7,203,920 to a deficit of \$355,886. After deducting restricted, committed and assigned fund balances, the unassigned fund deficit at June 30, 2011 was \$29,450,263, a decrease in the deficit of \$1,232,643 when compared with the ending fund deficit of \$30,682,906 at June 30, 2010.

**General Fund Budgetary Highlights**

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

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

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance \$5,476,054 over the previous year. After deducting reserved, committed and assigned fund balances, the unassigned budgetary fund balance decreased \$504,477 from \$11,103,257 at June 30, 2010 to \$10,608,034 at June 30, 2011. This unassigned balance reflects the maximum level allowable by the State Department of Education at year end. As a result, the District had excess surplus at June 30, 2011 from current year operations of \$3,401,870

## PATERSON PUBLIC SCHOOLS

### MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

#### SPECIAL REVENUE FUND

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

Revenues in the District's Special Revenue Fund totaled \$91,524,954 for the year ended June 30, 2011. State sources accounted for \$46,861,678 or 51% of the total. Federal sources accounted for \$44,513,427 or 49% of the total. The remaining \$149,849 was received from local contributions and donations.

Revenues from State sources increased \$178,226 or less than 1% while federal sources increased \$6,768,639 or 18%. Private and local sources increased by \$40,853. The increase in federal sources was mainly the result of additional revenue realized for grants awarded to the District as part of the American Recovery and Reinvestment Act (ARRA).

Expenditures of the Special Revenue Fund totaled \$83,484,455 for the year ended June 30, 2011. Expenditures for instruction (79%) and student and instruction related support services (20%) were \$82,385,505 or 99% of the total for the year ended June 30, 2011. Expenditures increased \$6,813,132 or 9% from the prior year.

During the year, the Special Revenue Fund transferred \$8,040,499 to the General Fund to finance expenditures under the School Based Budget model.

At June 30, 2011 the Special Revenue Fund reported deferred revenue of \$6,981,987. This amount represents funds that were received during the 2010/11 school year but were not expended as of June 30, 2011. The district may utilize these funds in the subsequent year in accordance with the terms and provisions contained in their grant contracts and agreements.

#### CAPITAL PROJECTS FUND

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

The New Jersey School Development Authority (SDA) issued bonds to fund a major portion of the District's capital projects. A significant portion of the revenue and offsetting expenditures reported in the fund financial statements were the result of on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the year ended June 30, 2011, the amount recorded as on-behalf was \$3,596,809. Additionally, during the current year the Capital Projects Fund realized local revenues from a contribution related to a project funded by the City of Paterson for improvements to Bauerle Field in the amount of \$236,278.

#### PROPRIETARY FUNDS

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

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

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**CAPITAL ASSETS**

At June 30, 2011, the District had invested in excess of \$293 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment and various other machinery and equipment. Total depreciation expense for the year exceeded \$13 million. No depreciation is recorded on construction in progress until such facilities are placed into service.

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

**Capital Assets at June 30, 2011 and 2010**

	<b>Governmental</b>		<b>Business- Type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Buildings and Improvements	377,327,759	369,662,919	\$ 1,352,656	\$ 1,352,656	378,680,415	371,015,575
Machinery and Equipment	18,540,215	17,539,623	2,004,087	1,932,493	20,544,302	19,472,116
Construction in Progress	24,466,184	21,672,399			24,466,184	21,672,399
Less: Accumulated Depreciation	<u>(135,545,930)</u>	<u>(121,873,133)</u>	<u>(3,147,309)</u>	<u>(3,040,846)</u>	<u>(138,693,239)</u>	<u>(124,913,979)</u>
<b>Total</b>	<b><u>\$ 293,794,615</u></b>	<b><u>\$ 296,008,195</u></b>	<b><u>\$ 209,434</u></b>	<b><u>\$ 244,303</u></b>	<b><u>\$ 294,004,049</u></b>	<b><u>\$ 296,252,498</u></b>

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

**Construction – Next Five Years**

Over the next five years major construction and renovation projects will be completed throughout the District. The Long Range Facility Plan identifies the needs of school construction in Paterson. The Schools Development Authority (SDA), formerly known as the School Construction Corporation (SCC), established to provide and fund all major construction and improvement projects for the District is facing financial difficulties, so many of these projects will not see fruition in the near future. However, since the SDA is in place, local school bonds will not be required to be issued to fund the District's capital needs. The debt will be issued through the SDA and funded from the State of New Jersey budget. Complete information relating to this topic is available by reviewing the School District's long range facility plan on file in the School Business Administrator's office, 90 Delaware Avenue, Paterson, NJ 07505, as approved by the New Jersey State Department of Education. The District had a new five year long range facility plan completed in 2006.

# PATERSON PUBLIC SCHOOLS

## MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

### Long-Term Liabilities

At year-end, the District has \$16,839,503 in long-term liabilities; the District had \$9,409,217 in outstanding certificates of participation (COPS), net of unamortized refunding items and \$7,430,286 in employee compensated absences payable. More detailed financial information about the District's long-term liabilities is presented in Notes to the Basic Financial Statements.

### Long-Term Liabilities as of June 30, 2011 and 2010

	<u>Governmental Activities</u>		
	<u>2011</u>	<u>2010</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 9,409,217	\$ 10,234,062	(8%)
Compensated Absences Payable	<u>7,430,286</u>	<u>8,175,758</u>	(9%)
Total	<u>\$ 16,839,503</u>	<u>\$ 18,409,820</u>	(9%)

### FACTORS BEARING ON THE DISTRICT'S FUTURE

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

Many of these factors were considered by the District's administration during the process of developing the fiscal year 2011-2012 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs.

These indicators were considered when adopting the budget for fiscal year 2011-2012. Budgeted expenditures in the General Fund increased 3% to \$443,589,190 for fiscal year 2011-2012. Budgeted expenditures in the Special Revenue Fund decreased 4% to \$78,271,631 for fiscal year 2011-2012.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**DISTRICT WIDE FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2011**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 16,216,493	\$ 5,402,804	\$ 21,619,297
Receivables, net			
Receivables from Other Governments	13,092,149	2,318,761	15,410,910
Other	787,232		787,232
Internal Balances	3,104,657	(3,104,657)	
Inventory		80,422	80,422
Deferred Charge	179,903		179,903
Capital Assets			
Not Being Depreciated	33,472,571		33,472,571
Being Depreciated, Net	260,322,044	209,434	260,531,478
Total Assets	<u>327,175,049</u>	<u>4,906,764</u>	<u>332,081,813</u>
<b>LIABILITIES</b>			
Accounts Payable and Other Current Liabilities	24,605,835	379,430	24,985,265
Payable to Other Governments	626,203		626,203
Unearned Revenue	8,027,392	2,383	8,029,775
Accrued Interest Payable	63,058		63,058
Noncurrent Liabilities			
Due Within One Year	4,318,800		4,318,800
Due Beyond One Year	12,520,703	-	12,520,703
Total Liabilities	<u>50,161,991</u>	<u>381,813</u>	<u>50,543,804</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	284,565,301	209,434	284,774,735
Restricted for:			
Plant Maintenance	14,000,000		14,000,000
Capital Projects	1,000		1,000
Debt Service	303,599		303,599
Unrestricted	(21,856,842)	4,315,517	(17,541,325)
Total Net Assets	<u>\$ 277,013,058</u>	<u>\$ 4,524,951</u>	<u>\$ 281,538,009</u>

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

PATERSON PUBLIC SCHOOLS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 243,972,986	\$ 21,078	\$ 67,637,699		\$ (176,314,209)		\$ (176,314,209)
Special Education	80,335,399		36,860,906	\$ 150,011	(43,324,482)		(43,324,482)
Other Instruction	36,489,793		3,164,542	64,552	(33,260,699)		(33,260,699)
School Sponsored Activities and Athletics	1,801,578		2,235		(1,799,343)		(1,799,343)
Community Services	477,169				(477,169)		(477,169)
Support Services							
Student and Instruction Related Svcs.	72,300,897		19,406,371	25,175	(52,869,351)		(52,869,351)
General Administrative Services	5,164,601		905,680		(4,258,921)		(4,258,921)
School Administrative Services	21,120,444		1,737,092		(19,383,352)		(19,383,352)
Central and Other Support Services	10,484,290				(10,484,290)		(10,484,290)
Plant Operations and Maintenance	52,581,933		10,566,694	3,833,087	(38,182,152)		(38,182,152)
Pupil Transportation	14,707,654		1,182,102		(13,525,552)		(13,525,552)
Interest on Long-Term Debt	473,359	-	239,283	-	(234,076)	-	(234,076)
Total Governmental Activities	539,910,103	21,078	141,702,604	4,072,825	(394,113,596)	-	(394,113,596)
Business-Type Activities							
Food Service	10,635,560	290,507	11,988,193	-		\$ 1,643,140	1,643,140
Total Business-Type Activities	10,635,560	290,507	11,988,193	-	-	1,643,140	1,643,140
Total Primary Government	\$550,545,663	\$ 311,585	\$ 153,690,797	\$ 4,072,825	(394,113,596)	1,643,140	(392,470,456)

17

PATERSON PUBLIC SCHOOLS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes, Net	\$ 38,955,956		\$ 38,955,956
Property Taxes, Levied for Debt Service	505,422		505,422
State Aid - Unrestricted	343,007,734		343,007,734
Federal and State Grants for School Based Budgets	8,040,499		8,040,499
State Aid for Debt Service Principal	558,327		558,327
Investment Earnings	287,214		287,214
Miscellaneous Income	3,406,153		3,406,153
Total General Revenues	394,761,305	-	394,761,305
Change in Net Assets	647,709	\$ 1,643,140	2,290,849
Net Assets, Beginning of Year	270,487,432	2,881,811	273,369,243
Prior Period Adjustment:			
Capital Assets	5,877,917	-	5,877,917
Net Assets, End of Year	\$ 277,013,058	\$ 4,524,951	\$ 281,538,009

**FUND FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 15,399,413	\$ 513,481		\$ 303,599	\$ 16,216,493
Receivables, Net					
Receivables From Other Governments	1,005,748	10,798,745	\$ 1,287,656		13,092,149
Accounts	771,380				771,380
Due From Other Funds	3,207,812	-	-	-	3,207,812
Total Assets	<u>\$ 20,384,353</u>	<u>\$ 11,312,226</u>	<u>\$ 1,287,656</u>	<u>\$ 303,599</u>	<u>\$ 33,287,834</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 8,245,275	\$ 3,116,687	\$ 252,851		\$ 11,614,813
Accrued Salaries and Wages	6,326,918	517,114			6,844,032
Due to Other Funds		69,993	17,310		87,303
Payable to Federal Government		924			924
Payable to State Government		625,279			625,279
Claims and Judgments Payable	2,893,353				2,893,353
Accrued Liability for Insurance Claims	392,402				392,402
Compensated Absences Payable	2,860,993				2,860,993
Other Liabilities		242			242
Deferred Revenue	21,298	6,981,987	1,024,107		8,027,392
Total Liabilities	<u>20,740,239</u>	<u>11,312,226</u>	<u>1,294,268</u>	<u>-</u>	<u>33,346,733</u>
<b>Fund Balances (Deficits)</b>					
<b>Restricted</b>					
Capital Reserve	1,000				1,000
Maintenance Reserve	7,000,000				7,000,000
Maintenance Reserve-Designated for Subsequent Year's Expenditures	7,000,000				7,000,000
Emergency Reserve	1,000,000				1,000,000
Reserved Excess Surplus	3,401,870				3,401,870
Reserved Excess Surplus, Designated for Subsequent Years' Expenditures	2,385,101				2,385,101
Debt Service				\$ 303,599	303,599
<b>Committed</b>					
Year End Encumbrances	735,611				735,611
<b>Assigned</b>					
Year End Encumbrances	907,951				907,951
Designated for Subsequent Year's Expenditures	6,662,844				6,662,844
Unassigned	(29,450,263)	-	(6,612)	-	(29,456,875)
Total Fund Balances (Deficits)	<u>(355,886)</u>	<u>-</u>	<u>(6,612)</u>	<u>303,599</u>	<u>(58,899)</u>
Total Liabilities and Fund Balances	<u>\$ 20,384,353</u>	<u>\$ 11,312,226</u>	<u>\$ 1,287,656</u>	<u>\$ 303,599</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$429,340,545 and the accumulated depreciation is \$135,545,930. 293,794,615

The District has financed capital assets through the issuance of long-term lease obligations. The accrued interest at year end is (63,058)

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

Obligations Under Lease Purchase (COPS)	(9,409,217)	
Unamortized Debt Issuance Costs	179,903	
Compensated Absences	(7,430,286)	
		<u>(16,659,600)</u>

Net Assets of Governmental Activities \$ 277,013,058

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>REVENUES</b>					
Local Sources					
Property Tax Levy	\$ 38,955,956			\$ 505,422	\$ 39,461,378
Tuition Charges	21,078				21,078
Interest Earnings	287,214				287,214
Miscellaneous	4,083,679	\$ 149,849	\$ 236,278		4,469,806
Total - Local Sources	43,347,927	149,849	236,278	505,422	44,239,476
State Sources	400,180,581	46,861,678	3,596,809	797,610	451,436,678
Federal Sources	1,045,757	44,513,427			45,559,184
Total Revenues	444,574,265	91,524,954	3,833,087	1,303,032	541,235,338
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular Instruction	190,499,999	52,343,063			242,843,062
Special Education Instruction	68,004,152	12,416,801			80,420,953
Other Instruction	35,005,429	1,220,634			36,226,063
School Sponsored Activities and Athletics	1,754,911				1,754,911
Community Services	478,033				478,033
Support Services					
Student and Instruction Related Services	53,837,429	16,405,007			70,242,436
General Administrative Services	4,777,606	677,526	6,612		5,461,744
School Administrative Services	20,720,367				20,720,367
Central and Other Support Services	9,787,525				9,787,525
Plant Operations and Maintenance	44,533,734				44,533,734
Pupil Transportation	14,503,184	181,686			14,684,870
Debt Service					
Principal				910,000	910,000
Interest and Other Charges				393,133	393,133
Capital Outlay	1,508,475	239,738	\$ 3,833,087		5,581,300
Total Expenditures	445,410,844	83,484,455	3,839,699	1,303,133	534,038,131
Excess (Deficiency) of Revenues Over (Under) Expenditures	(836,579)	8,040,499	(6,612)	(101)	7,197,207
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	8,040,499			99,639	8,140,138
Transfers Out	-	(8,040,499)	(99,639)		(8,140,138)
Total Other Financing Sources and Uses	8,040,499	(8,040,499)	(99,639)	99,639	-
Net Change in Fund Balances	7,203,920	-	(106,251)	99,538	7,197,207
Fund Balance (Deficit), Beginning of Year	(7,559,806)	-	99,639	204,061	(7,256,106)
Fund Balance (Deficit), End of Year	\$ (355,886)	\$ -	\$ (6,612)	\$ 303,599	\$ (58,899)

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

**PATERSON PUBLIC SCHOOLS**  
**ILLUSTRATIVE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**WITH THE DISTRICT-WIDE STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ 7,197,207

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

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

Capital Outlays	\$ 5,581,300	
Depreciation Expense	<u>(13,672,797)</u>	
		(8,091,497)

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

Principal Repayment on Lease Purchase		910,000
Amortization of Debt Issuance Costs	(33,247)	
Amortization of Original Issue Discount	(5,308)	
Amortization of Deferred Amount on Refunding	<u>(79,847)</u>	
		(118,402)

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

Decrease in Accrued Interest	4,929	
Decrease in Compensated Absences	<u>745,472</u>	
		<u>750,401</u>

Change in net assets of governmental activities (Exhibit A-2) \$ 647,709

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2011**

	<b>Business-Type Activities - Enterprise Funds</b>
	<b>Food Service</b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 5,402,804
Intergovernmental Accounts Receivable	
Federal	2,280,355
State	38,406
Inventory	80,422
Total Current Assets	7,801,987
Noncurrent Assets	
Furniture, Machinery and Equipment	3,356,743
Less Accumulated Depreciation	(3,147,309)
Total Noncurrent Assets	209,434
Total Assets	8,011,421
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	336,420
Accrued Salaries and Wages	43,010
Unearned Revenue	2,383
Due to Other Funds	3,104,657
Total Current Liabilities	3,486,470
Total Liabilities	3,486,470
<b>NET ASSETS</b>	
Invested in Capital Assets	209,434
Unrestricted	4,315,517
Total Net Assets	\$ 4,524,951

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

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<b>Business-Type Activities - Enterprise Fund</b>
	<b>Food Service</b>
Operating Revenues	
Charges for services	
Daily Sales	\$ 244,880
Special Functions	42,141
Miscellaneous	3,486
	290,507
 Total Operating Revenues	 290,507
Operating Expenses	
Cost of Sales	4,777,195
Salaries and Payroll Taxes	3,978,132
Employee Benefits	1,498,111
Other Expenses	144,462
Supplies and Materials	131,197
Depreciation	106,463
	10,635,560
 Total Operating Expenses	 10,635,560
 Operating Loss	 (10,345,053)
Nonoperating Revenues	
State Sources	
State School Lunch Program	166,143
Federal Sources	
School Breakfast Program	1,758,768
National School Lunch Program	9,257,295
After School Snack Program	220,882
Summer Food Program	585,105
	11,988,193
 Total Nonoperating Revenues	 11,988,193
 Change in Net Assets	 1,643,140
Net Assets, Beginning of Year	2,881,811
Net Assets, End of Year	\$ 4,524,951

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

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Business-Type Activities - Enterprise Funds</u>
	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Receipts from Customers	\$ 290,507
Cash Payments for Employees Salaries, Payroll Taxes and Benefits	(5,451,648)
Cash Payments to Suppliers for Goods and Services	<u>(4,208,629)</u>
Net Cash Used For Operating Activities	<u>(9,369,770)</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of Capital Assets	<u>(71,594)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(71,594)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Cash Receipts from Other Funds	3,078,047
Cash Receipts from State and Federal Subsidy	<u>11,308,853</u>
Net Cash Provided By Non-Capital Financing Activities	<u>14,386,900</u>
Net Increase in Cash and Cash Equivalents	4,945,536
Cash and Cash Equivalents—Beginning of Year	<u>457,268</u>
Cash and Cash Equivalents—End of Year	<u>\$ 5,402,804</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>	
Operating Loss	\$ (10,345,053)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	106,463
Non-Cash Federal Assistance - Food Distribution Program	674,347
Changes in Assets and Liabilities:	
(Increase) Decrease in Inventories	21,252
Increase (Decrease) in Accounts Payable	150,417
Increase (Decrease) in Accrued Salaries and Wages	24,595
Increase (Decrease) in Unearned Revenue	<u>(1,791)</u>
Total Adjustments	<u>975,283</u>
Net Cash Used For Operating Activities	<u>\$ (9,369,770)</u>
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 672,556

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

**FIDUCIARY FUNDS**

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2011**

	<u>Unemployment Compensation Trust Fund</u>	<u>Private-Purpose Scholarship Trust Fund</u>	<u>Agency Fund</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,304,948	\$ 36,493	\$ 2,769,581
Total Assets	<u>1,304,948</u>	<u>36,493</u>	<u>\$ 2,769,581</u>
<b>LIABILITIES</b>			
Intergovernmental Payable - State	279,227		
Payroll Deductions and Withholdings			\$ 2,445,238
Summer Payment Plan Deposits			14,744
Payable To Student Groups			293,747
Due To Other Funds			<u>15,852</u>
Total Liabilities	<u>279,227</u>	<u>-</u>	<u>\$ 2,769,581</u>
<b>NET ASSETS</b>			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 1,025,721</u>	<u>\$ 36,493</u>	

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

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Scholarship Trust Fund</u>
<b>ADDITIONS</b>		
Contributions		
Employer	\$ 4,300,000	
Employees	573,626	\$ 4,016
Private Donations		20,000
Investment Earnings		
Interest	2,158	98
	<hr/>	<hr/>
Total Additions	4,875,784	24,114
	<hr/>	<hr/>
<b>DEDUCTIONS</b>		
Unemployment Claims and Contributions	5,080,937	
Scholarship Awards		49,528
	<hr/>	<hr/>
Total Deductions	5,080,937	49,528
	<hr/>	<hr/>
Change in Net Assets	(205,153)	(25,414)
Net Assets, Beginning of Year	1,230,874	61,907
	<hr/>	<hr/>
Net Assets, End of Year	<u>\$ 1,025,721</u>	<u>\$ 36,493</u>

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

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

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

**B. Basic Financial Statements**

The basic financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements. Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements (Continued)**

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The District considers all of its governmental and enterprise funds to be major funds.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

Property taxes, tuition, unrestricted state aid, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. All other revenue items are considered to be measurable and available only when cash is received by the District.

PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The District reports the following major governmental funds:

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

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

The *capital projects fund* accounts for the proceeds from the sale of bonds, lease purchases and other revenues used for the acquisition or construction of major capital facilities and other capital assets.

The *debt service fund* accounts for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds.

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

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

Additionally, the government reports the following fund type:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the district-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The District has elected not to follow private-sector guidance issued subsequent to December 1, 1989.

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

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

PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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

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

D. Assets, Liabilities and Net Assets or Equity

1. *Deposits and Investments*

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

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

2. *Receivables and Payables*

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

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

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

Tuition Expenditures - Tuition charges for the fiscal years 2009-2010 and 2010-2011 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**2. *Receivables and Payables* (Continued)**

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

**3. *Inventories***

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

**4. *Capital Assets***

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

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

Property, plant, and equipment of is depreciated using the straight line method over the following estimated useful lives:

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

PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

5. *Compensated Absences*

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

6. *Long-term obligations*

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the effective interest method. Gains and losses resulting from debt refundings are also deferred and amortized over the life of the refunded debt or new debt whichever is less using the effective interest method. Long-term debt payable is reported net of the applicable debt premium or discount and refunding gains or losses. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

7. *Fund Equity*

Beginning with fiscal year 2011, the District implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

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

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

*Maintenance Reserve* – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education.

*Maintenance Reserve – Designated for Subsequent Year's Expenditures* - This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education that was appropriated in the 2011/2012 original budget certified for taxes.

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

PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

7. *Fund Equity* (Continued)

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2011 audited excess surplus that is required to be appropriated in the 2012/2013 original budget certified for taxes.

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2010 audited excess surplus that was appropriated in the 2011/2012 original budget certified for taxes.

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

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the State District Superintendent with the advise of the Board of Trustees for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2011/2012 District budget certified for taxes.

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

8. *Reclassifications*

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

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

The annual budget is reviewed by the Board and approved by the State District Superintendent in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the State Commissioner of Education and County Superintendent for their review and final approval. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the State District Superintendent as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The District approved several budget transfers during 2010/2011. During 2010/2011 the District increased the original budget by \$27,650,834. The increase was funded by additional general fund surplus (unassigned fund balance) appropriated, grant awards and the reappropriation of prior year general fund encumbrances.

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

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

**B. Excess Expenditures Over Appropriations**

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

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Undistributed Expenditures			
Support Service—General Administration			
Salaries	<u>\$1,062,378</u>	<u>\$1,235,045</u>	<u>\$172,667</u>

The above variance was the result of an audit adjustment and was offset with other available resources.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**C. Deficit Fund Equity**

The District has an unassigned fund deficit of \$29,450,263 in the General Fund as of June 30, 2011 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 2010/2011 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 balance deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit(s) in the GAAP (fund) financial statements of \$29,450,263 in the General Fund is less than the delayed state aid payments.

The District has an accumulated deficit of \$6,612 in the Capital Projects Fund as of June 30, 2011. This deficit is the result of the District being notified that certain direct SDA grants were cancelled even though the District expended these funds on the respective projects. The District expects to eliminate this deficit in the 2011/2012 fiscal year by requesting the reallocation of other available unspent SDA grants to these projects or through a transfer from the general fund budget.

**D. Capital Reserve**

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

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

There was no activity in the capital reserve for the fiscal year ended June 30, 2011. The District had \$1,000 in the capital reserve at June 30, 2011 and 2010.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**E. Transfers to Capital Outlay**

During the 2010/2011 school year, the district transferred \$96,500 to the capital outlay facility acquisition and construction services accounts. The transfer was made from available appropriation balances in current expense budget accounts. County approval was not sought for this transfer in accordance with NJAC 6A:23A-13.3(h).

**F. Calculation of Excess Surplus**

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved 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 in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2011 is \$5,786,971. Of this amount, \$2,385,101 was designated and appropriated in the 2011/2012 original budget certified for taxes and the remaining amount of \$3,401,870 will be appropriated in the 2012/2013 original budget certified for taxes.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

**Deposits**

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2011, the book value of the District's deposits was \$25,730,319 and bank balances of the District's cash and deposits amounted to \$42,298,952. The District's deposits which are displayed on the balance sheets and statement of net assets as "cash and cash equivalents" are categorized as:

**Depository Account**

Insured	\$ 42,035,082
Uninsured and Collateralized	<u>263,870</u>
	<u>\$ 42,298,952</u>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments (Continued)**

**Deposits (Continued)**

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District does not have a policy for custodial credit risk.. As of June 30, 2011 the District’s bank balance of \$263,870 was exposed to custodial credit risk as follows:

**Depository Account**

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department but not in the District's name	<u>\$ 263,870</u>
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As of June 30, 2011, the Board had no outstanding investments.

**B. Receivables**

Receivables as of June 30, 2011 for the district’s individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Total</u>
Receivables:					
Accounts	\$ 771,380				\$ 771,380
Intergovernmental	<u>1,005,748</u>	<u>\$ 10,798,745</u>	<u>\$ 1,287,656</u>	<u>\$ 2,318,761</u>	<u>15,410,910</u>
Gross Receivables	1,777,128	10,798,745	1,287,656	2,318,761	16,182,290
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 1,777,128</u>	<u>\$ 10,798,745</u>	<u>\$ 1,287,656</u>	<u>\$ 2,318,761</u>	<u>\$ 16,182,290</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Receivables (Continued)**

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	<u>Unearned</u>
General Fund	
Unencumbered Restricted Formula Aid	\$ 21,298
Special Revenue Fund	
Unencumbered Grant Draw Downs	6,777,179
Grant Draw Downs Reserved for Encumbrances	204,808
Capital Projects Fund	
Unrealized School Facility Grants	60,385
Unrealized City Contribution	<u>963,722</u>
 Total Deferred Revenue for Governmental Funds	 <u>\$ 8,027,392</u>

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2011 was as follows:

	<u>Balance, July 1, 2010</u>	<u>Prior Period Adjustment</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30, 2011</u>
<b>Governmental Activities:</b>					
Capital Assets, Not Being Depreciated:					
Land	\$ 9,006,387				\$ 9,006,387
Construction in Progress	<u>21,672,399</u>	<u>-</u>	<u>\$ 2,793,785</u>	<u>-</u>	<u>24,466,184</u>
Total Capital Assets, Not Being Depreciated	<u>30,678,786</u>	<u>-</u>	<u>2,793,785</u>	<u>-</u>	<u>33,472,571</u>
Capital Assets, Being Depreciated:					
Buildings and Building Improvements	369,662,919	\$ 5,877,917	1,786,923		377,327,759
Machinery and Equipment	<u>17,539,623</u>	<u>-</u>	<u>1,000,592</u>	<u>-</u>	<u>18,540,215</u>
Total Capital Assets Being Depreciated	<u>387,202,542</u>	<u>5,877,917</u>	<u>2,787,515</u>	<u>-</u>	<u>395,867,974</u>
Less Accumulated Depreciation for:					
Buildings and Building Improvements	(111,680,181)		(13,094,076)		(124,774,257)
Machinery and Equipment	<u>(10,192,952)</u>	<u>-</u>	<u>(578,721)</u>	<u>-</u>	<u>(10,771,673)</u>
Total Accumulated Depreciation	<u>(121,873,133)</u>	<u>-</u>	<u>(13,672,797)</u>	<u>-</u>	<u>(135,545,930)</u>
Total Capital Assets, Being Depreciated, Net	<u>265,329,409</u>	<u>5,877,917</u>	<u>(10,885,282)</u>	<u>-</u>	<u>260,322,044</u>
Governmental Activities Capital Assets, Net	<u>\$ 296,008,195</u>	<u>\$ 5,877,917</u>	<u>\$ (8,091,497)</u>	<u>\$ -</u>	<u>\$ 293,794,615</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Capital Assets (Continued)**

	Balance, July 1, 2010	Increases	Decreases	Balance, June 30, 2011
<b>Business-Type Activities:</b>				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	<u>1,932,493</u>	\$ 71,594	-	<u>2,004,087</u>
Total Capital Assets Being Depreciated	<u>3,285,149</u>	<u>71,594</u>	-	<u>3,356,743</u>
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	<u>(1,688,190)</u>	(106,463)	-	<u>(1,794,653)</u>
Total Accumulated Depreciation	<u>(3,040,846)</u>	<u>(106,463)</u>	-	<u>(3,147,309)</u>
Total Capital Assets, Being Depreciated, Net	<u>244,303</u>	<u>(34,869)</u>	-	<u>209,434</u>
Business-Type Activities Capital Assets, Net	<u>\$ 244,303</u>	<u>\$ (34,869)</u>	<u>\$ -</u>	<u>\$ 209,434</u>

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

**Governmental Activities:**

Instruction

Regular	\$ 1,464,827
Special	85,563
Other	309,998
School-Sponsored/Other Instructional	<u>49,942</u>

Total Instruction 1,910,330

Support Services

Support Services - Students	2,152,659
General Administration	350,651
School Administration	448,127
Operations and Maintenance of Plant	8,075,049
Student Transportation	22,784
Central Services	<u>713,197</u>

Total Support Services 11,762,467

Total Governmental Funds 13,672,797

Total Depreciation Expense - Governmental Activities \$ 13,672,797

**Business-Type Activities:**

Food Service Fund	<u>\$ 106,463</u>
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**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Capital Assets (Continued)**

**Construction commitments**

The District has the following active construction projects as of June 30, 2011:

<u>Project</u>	<u>Remaining Commitment</u>
Improvements to Baurle Field	\$ 726,048

**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2011, is as follows:

**Due to/from other funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 69,993
General Fund	Capital Projects Fund	17,310
General Fund	Food Service Fund	3,104,657
General Fund	Agency Fund	<u>15,852</u>
<b>Total</b>		<b>\$ 3,207,812</b>

The above balances are the result of revenues earned or other financing sources received in one fund which are due to another fund expenditures paid by one fund on behalf of another fund.

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

**Interfund transfers**

	<u>Transfer In:</u>		
	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Transfer Out:			
Special Revenue Fund	\$ 8,040,499		\$ 8,040,499
Capital Projects Fund	-	\$ 99,639	<u>99,639</u>
<b>Total Transfers Out</b>	<u>\$ 8,040,499</u>	<u>\$ 99,639</u>	<u>\$ 8,140,138</u>

The above transfers are the result of revenues earned or other financing sources received in one fund to finance expenditures in another fund.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Leases**

**Operating Leases**

The District has entered into the following operating leases in connection with the rental of buildings:

	<u>Lease Term</u>	<u>2010/11 Lease Payments</u>
William Scotsman (PS #3 Trailers)	6/30/2012	\$ 22,550
137 Ellison Street	12/31/2011	408,732
88 Danforth Avenue	6/30/2013	301,401
YMCA	6/30/2011	18,176
11-27 St. & Sixteenth Ave.	6/30/2012	698,085
16-32 Spruce Street	8/31/2011	152,700
175 Main Street	7/31/2012	425,688
Sheridan Avenue	7/31/2012	346,290
264 21st Avenue	8/31/2011	85,280
47 State Street	2/28/2014	374,141
90 Delaware Avenue	12/31/2024	1,538,599
Don Bosco	Month to Month	<u>1</u>
		<u>\$ 4,371,643</u>

**Lease Purchase Agreements**

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

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

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

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

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Leases (Continued)**

**Lease Purchase Agreements**

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

**Governmental Activities:**

Year Ended June 30,	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2012	\$ 940,000	\$ 362,835	\$ 1,302,835
2013	970,000	330,350	1,300,350
2014	1,005,000	295,788	1,300,788
2015	1,045,000	257,300	1,302,300
2016	1,085,000	214,700	1,299,700
2016-2020	<u>4,825,000</u>	<u>395,700</u>	<u>5,220,700</u>
	<u>\$ 9,870,000</u>	<u>\$ 1,856,673</u>	<u>\$ 11,726,673</u>

**F. Long-Term Debt**

**Intergovernmental Loan Payable**

The City of Paterson, on behalf of the District, has entered into loan agreements with the New Jersey Economic Development Agency to provide funds for remodeling projects. The City also pays the related debt service as part of the City budget. The debt service on such loans is included as part of the school tax rate. The outstanding loans on the City's financial statements as of June 30, 2011 are as follows:

Loans payable at June 30, 2011 are comprised of the following:

\$4,965,057, 1993 Loan due in Semi-annual installments of \$333,167 to \$363,836 through July 15, 2013, interest at 5.288%	\$ 984,080
\$4,965,056, 1993 Loan due in Semi-annual installments of \$261,319 through July 15, 2013, interest at 1.15%	<u>783,956</u>
Grand Total (Type I School Debt)	<u>\$1,768,036</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Long-Term Debt (Continued)**

**Statutory Borrowing Power**

The District's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2011 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 524,076,155
Less: Net Debt (Type I School Debt)	<u>1,768,036</u>
Remaining Borrowing Power	<u>\$ 522,308,119</u>

**Changes in long-term liabilities**

Long-term liability activity for the fiscal year ended June 30, 2011, was as follows:

	Balance, July 1, 2010	<u>Additions</u>	<u>Reductions</u>	Balance, June 30, 2011	Due Within <u>One Year</u>
<b>Governmental Activities:</b>					
Lease-Purchase Agreement ("COPS")	\$ 10,780,000		\$ (910,000)	\$ 9,870,000	\$ 940,000
Less:					
Unamortized Original Issue Discount	(34,028)		5,308	(28,720)	
Unamortized Deferred Amount on Refunding	<u>(511,910)</u>	-	<u>79,847</u>	<u>(432,063)</u>	-
Total Lease - Purchase Agreements, Net	10,234,062	-	(824,845)	9,409,217	940,000
Compensated absences	<u>8,175,758</u>	<u>\$ 2,132,890</u>	<u>(2,878,362)</u>	<u>7,430,286</u>	<u>3,378,800</u>
Governmental activity					
Long-term liabilities	<u>\$ 18,409,820</u>	<u>\$ 2,132,890</u>	<u>\$ (3,703,207)</u>	<u>\$ 16,839,503</u>	<u>\$ 4,318,800</u>

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

**NOTE 4 OTHER INFORMATION**

**A. Risk Management**

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

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

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2011, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,285,755 reported at June 30, 2011 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, 2011 and 2010 are as follows:

<b>Governmental Activities:</b>	<u>Fiscal Year Ended</u>	
	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Unpaid Claims, Beginning of Year	\$ 3,987,779	\$ 4,288,954
Incurred Claims (Including IBNR)	1,054,872	2,041,042
Claim Payments	<u>(1,756,896)</u>	<u>(2,342,217)</u>
 Unpaid Claims, End of Year	 <u>\$ 3,285,755</u>	 <u>\$ 3,987,779</u>

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

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

<u>Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2011	\$ 4,300,000	\$ 573,626	\$ 5,080,937	\$ 1,025,721
2010	1,000,000	709,675	1,635,429	1,230,874
2009	800,000	635,329	809,873	1,154,559

**B. Contingent Liabilities**

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**B. Contingent Liabilities (Continued)**

**Federal and State Awards** – The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2011, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**C. Federal Arbitrage Regulations**

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2011, the District had no estimated arbitrage earnings due to the IRS.

**D. Employee Retirement Systems and Pension Plans**

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

**Public Employees' Retirement System (PERS)** – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

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

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

**Defined Contribution Retirement Program (DCRP)** – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Other Pension Funds**

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems and are considered in the annual actuarial calculation of the required State contribution for the system.

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

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

**Basis of Accounting**

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

**Investment Valuation**

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

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Significant Legislation**

P.L. 2010, c. 1, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, and employer contributions to the retirement system.

This new legislation changed the membership eligibility criteria for new members of TPAF and PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of TPAF and PERS to 1/60 from 1/55, and it provided that new members of TPAF and PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of TPAF and PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. This law also closed the prosecutor's part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time five years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined as 1/7<sup>th</sup> of the required amount, beginning in Fiscal Year 2012.

P.L. 2010, c.3, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the TPAF and PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

**Funding Status and Funding Progress**

As of June 30, 2009, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 66.0 percent with an unfunded actuarial accrued liability of \$45.8 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 62.0 percent and \$30.7 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 72.1 percent and \$15.1 billion.

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

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

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Actuarial Methods and Assumptions**

In the June 30, 2009 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.74 percent for TPAF.

**Employer and Employee Pension Contributions**

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 5.5% for PERS, 5.5% for TPAF and 5.50% for DCRP of the employee's annual compensation.

**Annual Pension Costs (APC)**

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2011 for TPAF, which is a cost sharing plan with special funding situations, annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2011, 2010 and 2009 the District was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended June 30,	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2011	\$ 5,139,921	\$ 619,510	None
2010	4,132,512	711,137	None
2009	3,651,033	705,196	None

During the last three fiscal years, the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State contributed \$619,510, \$711,137 and \$705,196 during 2010/2011, 2009/2010 and 2008/2009, respectively, for the NCGI premium only.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$13,889,414 during the year ended June 30, 2011 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits**

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are cost sharing multiple employer defined benefit plans.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, PDP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 514 state and local participating employers and contributing entities for Fiscal Year 2010.

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

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

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

**Basis of Accounting**

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

**Significant Legislation**

P.L. 2010, c.2 effective May 21, 2010, makes changes to the SHBP-State/Local Government/Local Education concerning eligibility, cost sharing, choice of a plan, the application of benefit changes, the waiver of coverage, and multiple coverage under such plans. It also requires contributions toward the cost of health care benefits coverage by public employees and certain retirees.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Investment Valuation**

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

**Funded Status and Funding Progress**

As of June 30, 2009, the most recent actuarial valuation date, the State had a \$56.8 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$20.5 billion for state active and retired members and \$36.3 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

**Actuarial Methods and Assumptions**

In the June 30, 2009, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

**Post-Retirement Medical Benefits Contributions**

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2010, there were 87,288 retirees receiving post-retirement medical benefits and the State contributed \$883.8 million on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education with 25 years of service. The State paid \$126.3 million toward Chapter 126 benefits for 14,050 eligible retired members in fiscal year 2010.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Post-Retirement Medical Benefits Contributions (Continued)**

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2011, 2010 and 2009 were \$13,158,412, \$13,356,158 and \$13,453,365, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

**NOTE 5 PRIOR PERIOD ADJUSTMENTS**

The District recorded a prior period adjustment for capital assets that were not recorded in the prior year. The adjustment which totaled \$5,877,917 reflected building improvements that were not capitalized but rather expensed in the District-wide financial statements of the prior year.

## **BUDGETARY COMPARISONS**

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES:</b>					
<b>Local Sources:</b>					
Property Tax Levy	\$ 38,955,956		\$ 38,955,956	\$ 38,955,956	
Tuition	75,000		75,000	21,078	\$ (53,922)
GED Testing Center Fees	40,000		40,000	34,885	(5,115)
Interest Earned	175,000		175,000	287,214	112,214
Miscellaneous	3,211,354	-	3,211,354	4,048,794	837,440
<b>Total - Local Sources</b>	<u>42,457,310</u>	<u>-</u>	<u>42,457,310</u>	<u>43,347,927</u>	<u>890,617</u>
<b>State Sources:</b>					
Categorical Special Education Aid	14,025,457		14,025,457	14,025,457	
Extraordinary Aid	1,716,500		1,716,500	4,033,401	2,316,901
Categorical Security Aid	10,386,951		10,386,951	10,386,951	
Equalization Aid	341,508,831		341,508,831	341,508,831	
Categorical Transportation Aid	533,512		533,512	533,512	
Non Public Transportation Aid				69,073	69,073
Internal Audit Reimbursement				228,154	228,154
On-Behalf TPAF Non Contributory Insurance (Non-budgeted)				619,510	619,510
On-Behalf TPAF Post Retirement Medical Benefits (Non-budgeted)				13,158,412	13,158,412
On-Behalf TPAF Social Security Contributions (Non-budgeted)	-	-	-	13,889,414	13,889,414
<b>Total State Sources</b>	<u>368,171,251</u>	<u>-</u>	<u>368,171,251</u>	<u>398,452,715</u>	<u>30,281,464</u>
<b>Federal Sources:</b>					
Medical Assistance Program	765,527	-	765,527	1,045,757	280,230
<b>Total - Federal Sources</b>	<u>765,527</u>	<u>-</u>	<u>765,527</u>	<u>1,045,757</u>	<u>280,230</u>
<b>Total Revenues</b>	<u>411,394,088</u>	<u>-</u>	<u>411,394,088</u>	<u>442,846,399</u>	<u>31,452,311</u>
<b>EXPENDITURES:</b>					
<b>Current Expense:</b>					
<b>Regular Programs - Instruction</b>					
Kindergarten - Salaries of Teachers	6,469,811	\$ (165,005)	6,304,806	6,304,806	
Grades 1-5 - Salaries of Teachers	40,264,599	1,729,482	41,994,081	41,991,581	2,500
Grades 6-8 - Salaries of Teachers	19,686,626	156,327	19,842,953	19,842,953	
Grades 9-12 - Salaries of Teachers	22,430,132	3,834,258	26,264,390	26,264,390	
<b>Regular Programs - Home Instruction:</b>					
Salaries of Teachers	580,000	378,841	958,841	958,841	
Other Salaries for Instruction	4,566,522	26,703	4,593,225	4,593,225	
Purchased Professional-Educational Services	227,500	73,125	300,625	93,188	207,437
Purchased Technical Services	9,175	29,590	38,765	36,296	2,469
Other Purchased Services (400-500 series)	72,402	4,400	76,802	38,119	38,683
General Supplies	3,513,879	1,232,645	4,746,524	3,905,603	840,921
Textbooks	477,267	(107,141)	370,126	235,722	134,404
Other Objects	123,661	(52,563)	71,098	26,144	44,954
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	253,615	(6,614)	247,001	247,001	
Purchased Professional-Educational Services	330,500	(121,508)	208,992	164,921	44,071
Purchased Technical Services	1,127,837	(315,248)	812,589	616,383	196,206
Other Purchased Services (400-500 series)	350,665	(65,129)	285,536	244,856	40,680
General Supplies	1,027,374	(87,996)	939,378	748,730	190,648
Textbooks	1,671,020	(142,466)	1,528,554	1,525,063	3,491
Other Objects	700	(700)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>103,183,285</u>	<u>6,401,001</u>	<u>109,584,286</u>	<u>107,837,822</u>	<u>1,746,464</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	\$ 837,170	\$ 112,377	\$ 949,547	\$ 949,547	
Other Salaries for Instruction	539,358	(20,545)	518,813	518,813	
Purchased Professional-Educational Services	12,000		12,000		\$ 12,000
Other Purchased Services (400-500 series)		160	160		160
General Supplies	40,786	(3,871)	36,915	21,296	15,619
Textbooks	6,450	(1,550)	4,900	435	4,465
Other Objects	264	-	264	-	264
<b>Total Cognitive - Mild</b>	<b>1,436,028</b>	<b>86,571</b>	<b>1,522,599</b>	<b>1,490,091</b>	<b>32,508</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	527,607	(36,880)	490,727	490,727	
Other Salaries for Instruction	450,976	(23,290)	427,686	427,686	
General Supplies	2,000	(2,000)			
Textbooks	1,500	(827)	673	663	10
Instructional Supplies	9,250		9,250	5,537	3,713
Other Objects	600	(600)	-	-	-
<b>Total Cognitive - Moderate</b>	<b>991,933</b>	<b>(63,597)</b>	<b>928,336</b>	<b>924,613</b>	<b>3,723</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	1,863,449	899,225	2,762,674	2,762,674	
Other Salaries for Instruction	2,489,133	47,826	2,536,959	2,536,959	
Other Purchased Services (400-500 series)	42		42	16	26
General Supplies	101,449	(22,039)	79,410	41,696	37,714
Textbooks	52,131	(27,725)	24,406	5,132	19,274
Other Objects	1,117	(893)	224	-	224
<b>Total Learning and/or Language Disabilities</b>	<b>4,507,321</b>	<b>896,394</b>	<b>5,403,715</b>	<b>5,346,477</b>	<b>57,238</b>
<b>Visual Impairments:</b>					
General Supplies	2,300	(2,300)			
Textbooks	1,000	-	1,000	-	1,000
<b>Total Visual Impairments</b>	<b>3,300</b>	<b>(2,300)</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	480,341	(202,500)	277,841	277,841	
Other Salaries for Instruction	90,236		90,236	90,236	
Purchased Technical Services	2,100	81	2,181	1,277	904
General Supplies	56,353	(28,790)	27,563	26,141	1,422
Textbooks	1,500	(1,500)			
Other Objects	500	(500)	-	-	-
<b>Total Auditory Impairments</b>	<b>631,030</b>	<b>(233,209)</b>	<b>397,821</b>	<b>395,495</b>	<b>2,326</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	827,426	318,679	1,146,105	1,146,105	
Other Salaries for Instruction	796,748	(11,100)	785,648	785,648	
General Supplies	57,884	(31,800)	26,084	12,198	13,886
Textbooks	25,263	(13,200)	12,063	6,357	5,706
Other Objects	96	-	96	-	96
<b>Total Behavioral Disabilities</b>	<b>1,707,417</b>	<b>262,579</b>	<b>1,969,996</b>	<b>1,950,308</b>	<b>19,688</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	553,475	414,602	968,077	968,077	
Other Salaries for Instruction	519,463	(133,341)	386,122	386,122	
General Supplies	35,622	(8,770)	26,852	14,936	11,916
Textbooks	7,581	(3,400)	4,181	893	3,288
Other Objects	716	-	716	-	716
<b>Total Multiple Disabilities</b>	<b>1,116,857</b>	<b>269,091</b>	<b>1,385,948</b>	<b>1,370,028</b>	<b>15,920</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	\$ 12,004,044	\$ 2,621,381	\$ 14,625,425	\$ 14,625,425	
Other Salaries for Instruction	373,512	53,177	426,689	426,689	
Other Purchased Services (400-500 series)	5,232	(2,000)	3,232	58	\$ 3,174
General Supplies	113,915	(24,872)	89,043	44,394	44,649
Textbooks	20,261	(7,566)	12,695	6,058	6,637
Other Objects	419	(419)	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>12,517,383</b>	<b>2,639,701</b>	<b>15,157,084</b>	<b>15,102,624</b>	<b>54,460</b>
<b>Autism:</b>					
Salaries of Teachers	323,421	397,186	720,607	720,607	
Other Salaries for Instruction	534,074	164,612	698,686	698,686	
Purchased Professional-Educational Services	5,000		5,000	4,500	500
Other Purchased Services (400-500 series)	7,000		7,000		7,000
General Supplies	16,500	(2,700)	13,800	11,475	2,325
Textbooks	4,200	-	4,200	-	4,200
<b>Total Autism</b>	<b>890,195</b>	<b>559,098</b>	<b>1,449,293</b>	<b>1,435,268</b>	<b>14,025</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers		638,319	638,319	638,319	
Other Salaries for Instruction		502,716	502,716	502,716	
Purchased Professional-Educational Services	1,173,888	(104,500)	1,069,388	1,069,388	
Other Purchased Services (400-500 series)	-	4,401	4,401	4,401	-
<b>Total Preschool Disabilities - Full-Time</b>	<b>1,173,888</b>	<b>1,040,936</b>	<b>2,214,824</b>	<b>2,214,824</b>	<b>-</b>
<b>Home Instruction :</b>					
Purchased Professional-Educational Services	109,600	(35,187)	74,413	19,444	54,969
<b>Total Home Instruction</b>	<b>109,600</b>	<b>(35,187)</b>	<b>74,413</b>	<b>19,444</b>	<b>54,969</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>25,084,952</b>	<b>5,420,077</b>	<b>30,505,029</b>	<b>30,249,172</b>	<b>255,857</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	14,220,228	(690,413)	13,529,815	13,529,815	
Other Salaries for Instruction	603,516	(13,703)	589,813	589,813	
Purchased Technical Services	4,000		4,000		4,000
Other Purchased Services (400-500 series)	14,526	(6,000)	8,526	8,090	436
General Supplies	367,828	(55,233)	312,595	210,184	102,411
Textbooks	86,214	(26,207)	60,007	24,810	35,197
Other Objects	2,866	(2,000)	866	-	866
<b>Total Bilingual Education - Instruction</b>	<b>15,299,178</b>	<b>(793,556)</b>	<b>14,505,622</b>	<b>14,362,712</b>	<b>142,910</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	139,304	(80,109)	59,195	59,195	
Purchased Services (300-500 series)	17,400	(2,600)	14,800		14,800
Supplies and Materials	31,312	(10,407)	20,905	16,234	4,671
Other Objects	4,200	(2,532)	1,668	-	1,668
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>192,216</b>	<b>(95,648)</b>	<b>96,568</b>	<b>75,429</b>	<b>21,139</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	888,409	42,577	930,986	930,747	239
Purchased Services (300-500 series)	203,500	(10,000)	193,500	184,842	8,658
Supplies and Materials	146,500	(500)	146,000	114,479	31,521
Other Objects	31,000	-	31,000	14,815	16,185
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,269,409</b>	<b>32,077</b>	<b>1,301,486</b>	<b>1,244,883</b>	<b>56,603</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	\$ 1,222,131	\$ (789,600)	\$ 432,531	\$ 432,531	
Other Salaries for Instructions	92,044	(58,159)	33,885	33,885	
Other Purchased Services (400-500 series)	70,000	(52,000)	18,000	3,302	\$ 14,698
Supplies and Materials	96,150	(56,648)	39,502	21,092	18,410
<b>Total Before/after School Programs - Instruction</b>	<b>1,480,325</b>	<b>(956,407)</b>	<b>523,918</b>	<b>490,810</b>	<b>33,108</b>
<b>Before/After School Programs - Support Svcs</b>					
Salaries	118,440	(70,945)	47,495	47,495	
Supplies and Materials	5,650	(2,500)	3,150	-	3,150
<b>Total Before/after School Programs - Support Svcs</b>	<b>124,090</b>	<b>(73,445)</b>	<b>50,645</b>	<b>47,495</b>	<b>3,150</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	798,864	(295,472)	503,392	498,199	5,193
Other Salaries for Instructions	258,075	7,948	266,023	258,916	7,107
Purchased Professional & Tech Services	45,750	(38,250)	7,500	7,500	
Other Purchased Services (400-500 series)	46,800	(46,800)			
General Supplies	155,500	(139,779)	15,721	6,661	9,060
<b>Total Summer School - Instruction</b>	<b>1,304,989</b>	<b>(512,353)</b>	<b>792,636</b>	<b>771,276</b>	<b>21,360</b>
<b>Summer School - Support Svcs</b>					
Salaries	330,882	(244,919)	85,963	85,742	221
Supplies and Materials	500	-	500	-	500
<b>Total Summer School - Support Svcs</b>	<b>331,382</b>	<b>(244,919)</b>	<b>86,463</b>	<b>85,742</b>	<b>721</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	2,029,637	866,593	2,896,230	2,896,230	
Other Salaries for Instructions	291,274	1,008	292,282	292,282	
Purchased Professional & Tech Services	201,600	(170,600)	31,000	19,187	11,813
Other Purchased Services (400-500 series)	113,732	(102,401)	11,331	3,450	7,881
General Supplies	581,908	(101,218)	480,690	452,037	28,653
Textbooks	86,250	2,598	88,848	75,959	12,889
Supplies and Materials	20,950	(50)	20,900	18,765	2,135
Other Objects	2,300	(991)	1,309	269	1,040
<b>Total Alternative Education Program - Instruction</b>	<b>3,327,651</b>	<b>494,939</b>	<b>3,822,590</b>	<b>3,758,179</b>	<b>64,411</b>
<b>Alternative Education Program - Support Svcs</b>					
Salaries	661,462	128,466	789,928	789,928	
Purchased Professional & Tech Services	128,000	(120,000)	8,000	937	7,063
Purchased Services (400-500 series)	32,600	(25,800)	6,800	1,864	4,936
Supplies and Materials	93,950	18,500	112,450	61,513	50,937
Other Objects	1,950	8,894	10,844	6,889	3,955
<b>Total Alternative Education Program - Support Svcs</b>	<b>917,962</b>	<b>10,060</b>	<b>928,022</b>	<b>861,131</b>	<b>66,891</b>
<b>Other Supplemental at Risk Programs - Instruction</b>					
Salaries of Teachers	6,053,710	830,542	6,884,252	6,884,252	
Purchased Professional & Tech Services	68,000		68,000		68,000
Other Purchased Services (400-500 series)	4,100	13,780	17,880	7,300	10,580
General Supplies	221,532	(9,707)	211,825	121,252	90,573
Textbooks	47,950	3,589	51,539	22,956	28,583
Other Objects	8,080	-	8,080	450	7,630
<b>Total Other Supplemental at Risk Programs - Instruction</b>	<b>6,403,372</b>	<b>838,204</b>	<b>7,241,576</b>	<b>7,036,210</b>	<b>205,366</b>
<b>Other Supplemental at Risk Programs - Support Svcs</b>					
Salaries	1,618,459	217,211	1,835,670	1,835,670	
Purchased Professional & Tech Services	2,500		2,500		2,500
Purchased Services (400-500 series)	5,900		5,900		5,900
Supplies and Materials	40,617	(4,125)	36,492	23,554	12,938
Other Objects	9,160	1,184	10,344	6,402	3,942
<b>Total Other Supplemental at Risk Programs - Support Svcs</b>	<b>1,676,636</b>	<b>214,270</b>	<b>1,890,906</b>	<b>1,865,626</b>	<b>25,280</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Community Services Programs/Operations</b>					
Salaries	\$ 292,151	\$ (30,859)	\$ 261,292	\$ 261,292	
Purchased Services (300-500 series)	152,750	(33,450)	119,300	98,011	\$ 21,289
Supplies and Materials	17,500	(10,000)	7,500	3,866	3,634
Other Objects	2,350	(2,350)	-	-	-
<b>Total Community Services Programs/Operations</b>	<u>464,751</u>	<u>(76,659)</u>	<u>388,092</u>	<u>363,169</u>	<u>24,923</u>
<b>TOTAL INSTRUCTION</b>	<u>161,060,198</u>	<u>10,657,641</u>	<u>171,717,839</u>	<u>169,049,656</u>	<u>2,668,183</u>
<b>Undistributed Expenditures - Instruction:</b>					
Tuition to Other LEAs Within the State - Regular	1,540,751	280,000	1,820,751	1,696,027	124,724
Tuition to Other LEAs Within the State - Special	2,272,814	(330,000)	1,942,814	1,421,955	520,859
Tuition to County Voc. School Dist. - Regular	23,865,434		23,865,434	23,865,434	
Tuition to County Voc. School Dist. - Special	1,667,511		1,667,511	1,558,153	109,358
Tuition to CSSD & Regional Day Schools	3,003,194	1,395,201	4,398,395	4,117,294	281,101
Tuition to Private Schools for the Disabled - Within State	8,617,242	(1,350,000)	7,267,242	6,712,834	554,408
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S	430,230		430,230	358,742	71,488
Tuition - State Facilities	2,338,986		2,338,986	2,338,986	
Tuition - Other	346,296	(200,000)	146,296	83,916	62,380
<b>Total Undistributed Expenditures - Instruction:</b>	<u>44,082,458</u>	<u>(204,799)</u>	<u>43,877,659</u>	<u>42,153,341</u>	<u>1,724,318</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	900,034	(122,422)	777,612	777,612	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	558,633	(50,032)	508,601	508,601	
Salaries of Community/School Coordinators	195,806	(20,780)	175,026	175,026	
Other Purchased Services (400-500 series)	600	2,400	3,000	1,135	1,865
Supplies and Materials	14,968	(7,521)	7,447	5,282	2,165
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>1,670,041</u>	<u>(198,355)</u>	<u>1,471,686</u>	<u>1,467,656</u>	<u>4,030</u>
<b>Undist. Expend. - Health Services</b>					
Salaries	4,174,169	318,787	4,492,956	4,492,956	
Purchased Professional and Technical Services	69,892	(7,700)	62,192	56,387	5,805
Other Purchased Services (400-500 series)	85,245	(82,560)	2,685	275	2,410
Supplies and Materials	76,185	(25,095)	51,090	44,546	6,544
<b>Total Undistributed Expenditures - Health Services</b>	<u>4,405,491</u>	<u>203,432</u>	<u>4,608,923</u>	<u>4,594,164</u>	<u>14,759</u>
<b>Undist. Expend. - Speech, OT, PT and Related Services</b>					
Salaries	2,035,000	390,727	2,425,727	2,410,459	15,268
Purchased Professional - Educational Services	1,023,541	266,547	1,290,088	940,546	349,542
General Supplies	33,000	(17,831)	15,169	659	14,510
<b>Total Undist. Expend. - Speech, OT, PT and Related Services</b>	<u>3,091,541</u>	<u>639,443</u>	<u>3,730,984</u>	<u>3,351,664</u>	<u>379,320</u>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>					
Salaries of Other Professional Staff	6,632,584	(394,764)	6,237,820	6,237,820	
Supplies and Materials	820,144	(159,663)	660,481	393,021	267,460
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<u>7,452,728</u>	<u>(554,427)</u>	<u>6,898,301</u>	<u>6,630,841</u>	<u>267,460</u>
<b>Undist. Expend. - Guidance</b>					
Salaries of Other Professional Staff	6,518,040	(35,614)	6,482,426	6,482,426	
Salaries of Secretarial and Clerical Assistants	435,994	(17,131)	418,863	418,863	
Other Salaries	158,128	(441)	157,687	157,687	
Purchased Professional - Educational Services	7,500	(7,000)	500	370	130
Other Purchased Services (400-500 series)	40,765	(34,488)	6,277	1,537	4,740
Supplies and Materials	138,954	(97,051)	41,903	21,964	19,939
<b>Total Undist. Expend. - Guidance</b>	<u>7,299,381</u>	<u>(191,725)</u>	<u>7,107,656</u>	<u>7,082,847</u>	<u>24,809</u>
<b>Undist. Expend. - Child Study Teams</b>					
Salaries of Other Professional Staff	8,627,138	(253,219)	8,373,919	8,373,919	
Salaries of Secretarial and Clerical Assistants	279,829	3,825	283,654	283,654	
Other Salaries	174,426	(72,928)	101,498	101,498	
Purchased Professional - Educational Services	236,560	(60,810)	175,750	45,778	129,972
Residential Costs	13,027	(13,027)	-	-	-
Mis. Purchase Serv. (400-500 series other than Residential Costs)			4,115	1,550	2,565
Supplies and Materials	74,240	(61,282)	12,958	9,583	3,375
<b>Total Undist. Expend. - Child Study Teams</b>	<u>9,405,220</u>	<u>(453,326)</u>	<u>8,951,894</u>	<u>8,815,982</u>	<u>135,912</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	\$ 4,894,489	\$ (823,324)	\$ 4,071,165	\$ 4,071,128	\$ 37
Salaries of Other Professional Staff	70,885	(70,885)			
Salaries of Secr and Clerical Assist.	1,675,540	(201,079)	1,474,461	1,474,461	
Other Salaries	217,402	(141,119)	76,283	76,283	
Purchased Prof. Educational Services	8,500	104,512	113,012	87,210	25,802
Other Purch Prof. and Tech. Services	185,625	(20,000)	165,625	111,090	54,535
Other Purch Services (400-500)	873,280	(120,842)	752,438	725,243	27,195
Supplies and Materials	158,747	(82,701)	76,046	50,400	25,646
Other Objects	10,640	(9,527)	1,113	1,113	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>8,095,108</b>	<b>(1,364,965)</b>	<b>6,730,143</b>	<b>6,596,928</b>	<b>133,215</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	1,398,493	195,936	1,594,429	1,594,429	
Purchased Professional and Technical Services	80,560	(59,000)	21,560	7,450	14,110
Other Purchased Services (400-500 series)	7,000	(900)	6,100	593	5,507
Supplies and Materials	426,795	(83,399)	343,396	201,604	141,792
Other Objects	950	(200)	750	-	750
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>1,913,798</b>	<b>52,437</b>	<b>1,966,235</b>	<b>1,804,076</b>	<b>162,159</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Salaries of Other Professional Staff	187,022	(187,022)			
Salaries of Secretarial and Clerical Assist		7,480	7,480	7,480	
Other Salaries	556,334	(396,902)	159,432	159,432	
Purchased Professional - Educational Service	486,105	(17,993)	468,112	408,477	59,635
Other Purchased Services (400-500 series)	66,650	(54,862)	11,788	1,629	10,159
Supplies and Materials	71,800	(62,956)	8,844	3,195	5,649
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,368,411</b>	<b>(712,255)</b>	<b>656,156</b>	<b>580,213</b>	<b>75,943</b>
<b>Undist. Expend. - Supp. Serv. - General Admin.</b>					
Salaries	1,355,069	(292,691)	1,062,378	1,235,045	(172,667)
Salaries of Attorneys	461,979	(96,652)	365,327	365,325	2
Legal Services	840,000	(89,745)	750,255	669,579	80,676
Audit Fees	140,000	108,045	248,045	248,045	
Architect/Engineering Services	100,000	(25,000)	75,000	69,960	5,040
Purchased Professional Services	364,760	64,714	429,474	366,142	63,332
Purchased Technical Services	70,000	(42,250)	27,750	23,400	4,350
Communications/Telephone	966,332	(15,000)	951,332	726,120	225,212
BOE Other Purchased Services	69,820	(40,781)	29,039	8,065	20,974
Other Purchased Services (400-500 series)	950,608	(30,823)	919,785	325,049	594,736
Supplies and Materials	73,910	(30,464)	43,446	28,757	14,689
BOE in-House Training/Meeting	15,000	(4,750)	10,250	5,532	4,718
Judgements Against The School District	320,000	(302,600)	17,400	1,129	16,271
Miscellaneous Expenditures	47,222	(23,822)	23,400	12,238	11,162
BOE Membership & Dues	80,000	(41,700)	38,300	31,926	6,374
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>5,854,700</b>	<b>(863,519)</b>	<b>4,991,181</b>	<b>4,116,312</b>	<b>874,869</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals	10,564,744	381,496	10,946,240	10,946,201	39
Salaries of Secretarial and Clerical Assistants	3,535,055	42,028	3,577,083	3,577,080	3
Other Purchased Services (400-500 series)	96,208	(33,272)	62,936	10,504	52,432
Supplies and Materials	343,209	(65,953)	277,256	199,619	77,637
Other Objects	69,544	(32,974)	36,570	18,687	17,883
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>14,608,760</b>	<b>291,325</b>	<b>14,900,085</b>	<b>14,752,091</b>	<b>147,994</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Central Services</b>					
Salaries	\$ 4,208,826	\$ 370,142	\$ 4,578,968	\$ 4,578,968	
Purchased Professional Services	10,000	(10,000)			
Purchased Technical Services	481,090	(264,049)	217,041	194,942	\$ 22,099
Misc Purchased Services (400-500) (O/T 594)	342,840	(127,896)	214,944	201,298	13,646
Supplies and Materials	288,764	(180,624)	108,140	100,651	7,489
Miscellaneous Expenditures	7,500	(2,795)	4,705	4,180	525
<b>Total Undist. Expend. - Central Services</b>	<b>5,339,020</b>	<b>(215,222)</b>	<b>5,123,798</b>	<b>5,080,039</b>	<b>43,759</b>
<b>Undist. Expend. - Admin Information Technology</b>					
Salaries	476,301	(88,604)	387,697	387,697	
Purchased Technical Services	1,087,325	(56,162)	1,031,163	990,017	41,146
Other Purchased Services (400-500 series)	65,000		65,000	19,000	46,000
Supplies and Materials	276,906	(142,991)	133,915	111,438	22,477
Objects	400	-	400	-	400
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>1,905,932</b>	<b>(287,757)</b>	<b>1,618,175</b>	<b>1,508,152</b>	<b>110,023</b>
<b>Undist. Expend. - Required Maintenance for School Facilities</b>					
Salaries	3,152,238	18,171	3,170,409	3,170,408	1
Purchased Prof & Tech Services		290,000	290,000	159,292	130,708
Cleaning, Repair, and Maintenance Services	3,007,500	(281,515)	2,725,985	2,289,472	436,513
General Supplies	673,000	(136,075)	536,925	493,936	42,989
Other Purchased Services (400-500 series)		7,500	7,500	4,265	3,235
Other Objects	87,000	(29,760)	57,240	32,841	24,399
<b>Total Undist. Expend. - Required Maintenance for School Facilities</b>	<b>6,919,738</b>	<b>(131,679)</b>	<b>6,788,059</b>	<b>6,150,214</b>	<b>637,845</b>
<b>Undist. Expend. - Care &amp; Upkeep of Grounds</b>					
Cleaning, Repair, and Maintenance Services	2,000	-	2,000	1,100	900
<b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,100</b>	<b>900</b>
<b>Undist. Expend. - Security</b>					
Salaries	767,357	1,309,680	2,077,037	2,076,821	216
Purchased Professional and Technical Services	6,784,401	(646,140)	6,138,261	5,983,209	155,052
General Supplies	75,505	(8,332)	67,173	52,820	14,353
<b>Total Undist. Expend. - Security</b>	<b>7,627,263</b>	<b>655,208</b>	<b>8,282,471</b>	<b>8,112,850</b>	<b>169,621</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	2,818,826	49,595	2,868,421	2,868,421	
Salaries of Non-Instructional Aides	1,200,000	62,245	1,262,245	1,262,245	
Cleaning, Repair and Maintenance Services	8,284,377	496,475	8,780,852	8,664,786	116,066
Rental of Land, Building & Other than Lease Purchases	4,965,300	(130,000)	4,835,300	4,692,381	142,919
Other Purchased Property Services	139,200	5,295	144,495	127,668	16,827
Insurance	1,875,280	(189,386)	1,685,894	1,479,617	206,277
Miscellaneous Purchased Services	38,000	-	38,000	23,465	14,535
General Supplies	108,400	(24,055)	84,345	63,799	20,546
Energy (Electricity)	4,987,549	60,000	5,047,549	5,017,969	29,580
Energy (Natural Gas)	3,194,945	(735,646)	2,459,299	2,398,049	61,250
Energy (Oil)	35,000	5,646	40,646	31,318	9,328
Energy (Gasoline)	40,000	40,000	80,000	72,331	7,669
<b>Total Undist. Expend. - Custodial Services</b>	<b>27,686,877</b>	<b>(359,831)</b>	<b>27,327,046</b>	<b>26,702,049</b>	<b>624,997</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>42,235,878</b>	<b>163,698</b>	<b>42,399,576</b>	<b>40,966,213</b>	<b>1,433,363</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Salaries of Non-Instructional Aides	200,000	(117,166)	82,834	82,834	
Sal. For Pup. Trans. (Bet. Home and School) - Regular	298,794	(2,536)	296,258	296,258	
Management Fees - ESC & CTSA Transportation Programs	37,000		37,000	34,351	2,649
Other Purchased Professional and Technical Services	13,500	(3,540)	9,960	7,285	2,675
Contract Services - (Between Home and School) - Vendors	3,299,241	173,990	3,473,231	3,347,571	125,660
Contract Services (Other than Between Home & School)-Vendors	648,757	(46,902)	601,855	325,796	276,059
Contr Serv (Spl. Ed. Students) - Vendors	11,625,874	(1,933,233)	9,692,641	9,069,700	622,941
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	864,750	401,708	1,266,458	993,671	272,787
Contr Serv. - Aid in Lieu Payments	465,533	(69,558)	395,975	341,891	54,084
Misc. Purchased Serv. - Transportation	57,000	(33,850)	23,150	150	23,000
Supplies and Materials	10,000	(6,316)	3,684	3,677	7
Transportation Supplies	40,000	(40,000)			
Other Objects	400	(400)			
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>17,560,849</b>	<b>(1,677,803)</b>	<b>15,883,046</b>	<b>14,503,184</b>	<b>1,379,862</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>ALLOCATED BENEFITS</b>					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	\$ 115,224	\$ (115,224)			
Special Programs - Instruction - Employee Benefits					
Health Benefits	83,620	(83,620)			
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	453,763	(453,763)			
Community Services Programs/Operations - Employee Benefits					
Health Benefits	45,913	(45,913)			
Attendance and Social Work Services - Employee Benefits					
Health Benefits	88,467	(88,467)			
Health Services - Employee Benefits					
Health Benefits	260,681	(260,681)			
Other Support Services - Speech, OT, PT and Related Services - Employee Benefits					
Health Benefits	362,042	(362,042)			
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	2,521,423	(2,521,423)			
Other Support Services - Guidance - Employee Benefits					
Health Benefits	251,990	(251,990)			
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,396,814	(1,396,814)			
Improvement of Instruction Services					
Health Benefits	1,207,065	(1,207,065)			
Educational Media Services - School Library - Employee Benefits					
Health Benefits	123,780	(123,780)			
Instructional Staff Training Services - Employee Benefits					
Health Benefits	36,342	(36,342)			
Tuition Reimbursement	1,394,537		\$ 1,394,537	\$ 719,940	\$ 674,597
Support Services - General Administration - Employee Benefits					
Health Benefits	280,977	(86,703)	194,274	194,274	
Support Services - School Administration - Employee Benefits					
Health Benefits	63,367	(28,015)	35,352	35,352	
Support Services - Central Services - Employee Benefits					
Health Benefits	952,493	(41,353)	911,140	911,140	
Support Services - Admin. Info. Tech. - Employee Benefits					
Health Benefits	116,823	(11,972)	104,851	104,851	
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	2,268,309	(2,268,309)			
Student Transportation Services - Employee Benefits					
Health Benefits	89,463	(89,463)	-	-	-
<b>TOTAL ALLOCATED BENEFITS</b>	<u>12,113,093</u>	<u>(9,472,939)</u>	<u>2,640,154</u>	<u>1,965,557</u>	<u>674,597</u>
<b>UNALLOCATED BENEFITS</b>					
Group Insurance	5,000	1,969	6,969	6,968	1
Social Security Contributions	6,212,391	16,978	6,229,369	5,138,077	1,091,292
T.P.A.F. Contributions	380,223	3,347	383,570	292,643	90,927
Other Retirement Contributions - PERS	4,726,860	413,061	5,139,921	5,139,921	
Unemployment Compensation	10,595,283	(4,058,466)	6,536,817	4,300,000	2,236,817
Workmen's Compensation	2,271,347		2,271,347	1,207,923	1,063,424
Health Benefits	35,326,372	10,177,563	45,503,935	44,725,531	778,404
Other Employee Benefits	2,752,437	821,502	3,573,939	3,381,590	192,349
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>62,269,913</u>	<u>7,375,954</u>	<u>69,645,867</u>	<u>64,192,653</u>	<u>5,453,214</u>
On-behalf TPAF Non-Contributory Insurance Contributions (non-budgeted)				619,510	(619,510)
On-Behalf TPAF Post-Retirement Medical Benefits Contributions (non-budgeted)				13,158,412	(13,158,412)
Reimbursed TPAF Social Security Contributions (non-budgeted)				13,889,414	(13,889,414)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	-	-	-	<u>27,667,336</u>	<u>(27,667,336)</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>74,383,006</u>	<u>(2,096,985)</u>	<u>72,286,021</u>	<u>93,825,546</u>	<u>(21,539,525)</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>250,672,322</u>	<u>(7,470,803)</u>	<u>243,201,519</u>	<u>257,829,249</u>	<u>(14,627,730)</u>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<u>411,732,520</u>	<u>3,186,838</u>	<u>414,919,358</u>	<u>426,878,905</u>	<u>(11,959,547)</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5	\$ 3,000	\$ (3,000)			
Grades 9-12	320,400	620,067	\$ 940,467	\$ 496,474	\$ 443,993
<b>Special Education - Instruction:</b>					
Undistributed Expenditures - Instruction	82,000	(6,900)	75,100	63,920	11,180
Undist. Expend.-Support Serv. - Inst. Staff	2,393		2,393		2,393
Undistributed Expenditures - General Admin.	10,000		10,000		10,000
Undistributed Expenditures - School Admin.		3,295	3,295	3,295	
Undistributed Expenditures - Central Services	6,000		6,000		6,000
Undistributed Expenditures - Admin. Info. Tech.	122,196	205,000	327,196	319,902	7,294
Undistributed Expenditures - Required Maintenance for School Fac	10,000	3,500	13,500	8,424	5,076
Undistributed Expenditures - Security Equipment	10,000	53,982	63,982	46,452	17,530
Equipment - Alternative Ed		15,000	15,000	5,919	9,081
Equipment - Other Suppl At-Risk	28,500	-	28,500	17,193	11,307
<b>Total Equipment</b>	<u>594,489</u>	<u>890,944</u>	<u>1,485,433</u>	<u>961,579</u>	<u>523,854</u>
<b>Facilities Acquisition and Construction Services</b>					
Architectural and Engineering Services	15,000	10,000	25,000	19,006	5,994
Construction Services	810,000	624,442	1,434,442	911,951	522,491
<b>Total Facilities Acquisition and Construction Services</b>	<u>825,000</u>	<u>634,442</u>	<u>1,459,442</u>	<u>930,957</u>	<u>528,485</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>1,419,489</u>	<u>1,525,386</u>	<u>2,944,875</u>	<u>1,892,536</u>	<u>1,052,339</u>
<b>SPECIAL SCHOOLS</b>					
<b>Accred. Even./Adult H.S./Post-Grad.-Inst.</b>					
Salaries of Teachers	157,080	(15,121)	141,959	141,959	-
General Supplies	30,000	70	30,070	25,041	5,029
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	<u>187,080</u>	<u>(15,051)</u>	<u>172,029</u>	<u>167,000</u>	<u>5,029</u>
<b>Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>					
Salaries	40,974	(20,744)	20,230	20,230	-
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	<u>40,974</u>	<u>(20,744)</u>	<u>20,230</u>	<u>20,230</u>	<u>-</u>
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<u>228,054</u>	<u>(35,795)</u>	<u>192,259</u>	<u>187,230</u>	<u>5,029</u>
<b>Adult Education-Local-Instruction</b>					
Salaries of Teachers	302,127	305,920	608,047	608,047	
Other Purchased Services (400-500 series)	4,000		4,000		4,000
General Supplies	7,099		7,099		7,099
<b>Total Adult Education-Local-Instruction</b>	<u>313,226</u>	<u>305,920</u>	<u>619,146</u>	<u>608,047</u>	<u>11,099</u>
<b>Adult Education-Local-Support Serv.</b>					
Salaries	217,707	34,781	252,488	252,488	
Personal Services - Employee Benefits	59,271	87,617	146,888	143,447	3,441
Other Purchased Services (400-500 series)	4,200		4,200		4,200
Other Objects	1,000		1,000	948	52
<b>Total Adult Education-Local-Support Serv.</b>	<u>282,178</u>	<u>122,398</u>	<u>404,576</u>	<u>396,883</u>	<u>7,693</u>
<b>Total Adult Education-Local</b>	<u>595,404</u>	<u>428,318</u>	<u>1,023,722</u>	<u>1,004,930</u>	<u>18,792</u>
<b>GED Testing Centers</b>					
Supplies and Materials	40,000	730	40,730	39,921	809
<b>Total GED Testing Centers</b>	<u>40,000</u>	<u>730</u>	<u>40,730</u>	<u>39,921</u>	<u>809</u>
<b>TOTAL SPECIAL SCHOOLS</b>	<u>863,458</u>	<u>393,253</u>	<u>1,256,711</u>	<u>1,232,081</u>	<u>24,630</u>
<b>Transfer of Funds to Charter Schools</b>	<u>15,637,377</u>	<u>(219,281)</u>	<u>15,418,096</u>	<u>15,407,322</u>	<u>10,774</u>
<b>TOTAL EXPENDITURES</b>	<u>429,652,844</u>	<u>4,886,196</u>	<u>434,539,040</u>	<u>445,410,844</u>	<u>(10,871,804)</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$ (18,258,756)	\$ (4,886,196)	\$ (23,144,952)	\$ (2,564,445)	\$ 20,580,507
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets	198,633,781	15,133,546	213,767,327	209,547,911	(4,219,416)
Contr. to School Based Budgets - Spec. Rev. Fund	7,950,025	271,652	8,221,677	8,040,499	(181,178)
Operating Transfer Out:					
Contribution to School Based Budgets	(198,633,781)	(15,133,546)	(213,767,327)	(209,547,911)	4,219,416
Total Other Financing Sources	7,950,025	271,652	8,221,677	8,040,499	(181,178)
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Financing Sources (Uses)	(10,308,731)	(4,614,544)	(14,923,275)	5,476,054	20,399,329
Fund Balance, July 1	34,226,357	-	34,226,357	34,226,357	-
Fund Balance, June 30	<u>\$ 23,917,626</u>	<u>\$ (4,614,544)</u>	<u>\$ 19,303,082</u>	<u>\$ 39,702,411</u>	<u>\$ 20,399,329</u>
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 1,000	
Maintenance Reserve				7,000,000	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				7,000,000	
Emergency Reserve				1,000,000	
Reserved Excess Surplus				3,401,870	
Reserved Excess Surplus, Designated for Subsequent Year's Expenditures				2,385,101	
Committed Fund Balance:					
Year End Encumbrances				735,611	
Assigned Fund Balance:					
Year End Encumbrances				907,951	
Designated for Subsequent Year's Expenditures				6,662,844	
Unassigned Fund Balance				<u>10,608,034</u>	
				39,702,411	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: Delayed State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 36,024,896		
Extraordinary Aid			4,033,401		
				<u>40,058,297</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (355,886)</u>	

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Local Sources:</b>												
Property Tax Levy	\$ 38,955,956		\$ 38,955,956				\$ 38,955,956		\$ 38,955,956	\$ 38,955,956		\$ 38,955,956
Tuition	75,000		75,000				75,000		75,000	21,078		21,078
GED Testing Center Fees	40,000		40,000				40,000		40,000	34,885		34,885
Interest Earned	175,000		175,000				175,000		175,000	287,214		287,214
Miscellaneous	3,211,354		3,211,354				3,211,354		3,211,354	4,048,794		4,048,794
<b>Total - Local Sources</b>	<b>42,457,310</b>		<b>42,457,310</b>				<b>42,457,310</b>		<b>42,457,310</b>	<b>43,347,927</b>		<b>43,347,927</b>
<b>State Sources:</b>												
Categorical Special Education Aid	14,025,457		14,025,457				14,025,457		14,025,457	14,025,457		14,025,457
Extraordinary Aid	1,716,500		1,716,500				1,716,500		1,716,500	4,033,401		4,033,401
Categorical Security Aid	10,386,951		10,386,951				10,386,951		10,386,951	10,386,951		10,386,951
Equalization Aid	341,508,831		341,508,831				341,508,831		341,508,831	341,508,831		341,508,831
Categorical Transportation Aid	533,512		533,512				533,512		533,512	533,512		533,512
Non Public Transportation Aid										69,073		69,073
Internal Audit Reimbursement										228,154		228,154
On-Behalf TPAF Non Contributory Insurance (Non-budgeted)										619,510		619,510
On-Behalf TPAF Post Retirement Medical Benefits (Non-budgeted)										13,158,412		13,158,412
On-Behalf TPAF Social Security Contributions (Non-budgeted)										13,889,414		13,889,414
<b>Total State Sources</b>	<b>368,171,251</b>		<b>368,171,251</b>				<b>368,171,251</b>		<b>368,171,251</b>	<b>398,452,715</b>		<b>398,452,715</b>
<b>Federal Sources:</b>												
Medical Assistance Program	765,527		765,527				765,527		765,527	1,045,757		1,045,757
<b>Total - Federal Sources</b>	<b>765,527</b>		<b>765,527</b>				<b>765,527</b>		<b>765,527</b>	<b>1,045,757</b>		<b>1,045,757</b>
<b>Total Revenues</b>	<b>411,394,088</b>		<b>411,394,088</b>				<b>411,394,088</b>		<b>411,394,088</b>	<b>442,846,399</b>		<b>442,846,399</b>
<b>EXPENDITURES:</b>												
<b>Current Expense:</b>												
<b>Regular Programs - Instruction</b>												
Kindergarten - Salaries of Teachers		\$ 6,469,811	6,469,811		\$ (165,005)	\$ (165,005)		\$ 6,304,806	6,304,806	\$ 6,304,806		6,304,806
Grades 1-5 - Salaries of Teachers	4,367,047	35,897,552	40,264,599	\$ 466,597	1,262,885	1,729,482	4,833,644	37,160,437	41,994,081	4,833,644	37,157,937	41,991,581
Grades 6-8 - Salaries of Teachers	733,688	18,952,938	19,686,626	(179,057)	335,384	156,327	554,631	19,288,322	19,842,953	554,631	19,288,322	19,842,953
Grades 9-12 - Salaries of Teachers	769,000	21,661,132	22,430,132	955,752	2,878,506	3,834,258	1,724,752	24,539,638	26,264,390	1,724,752	24,539,638	26,264,390
<b>Regular Programs - Home Instruction:</b>												
Salaries of Teachers	580,000		580,000	378,841		378,841	958,841		958,841	958,841		958,841
Other Salaries for Instruction		4,566,522	4,566,522		26,703	26,703		4,593,225	4,593,225		4,593,225	4,593,225
Purchased Professional-Educational Services	125,000	102,500	227,500	108,875	(35,750)	73,125	233,875	66,750	300,625	67,765	25,423	93,188
Purchased Technical Services		9,175	9,175		29,590	29,590		38,765	38,765		36,296	36,296
Other Purchased Services (400-500 series)		72,402	72,402		4,400	4,400		76,802	76,802		38,119	38,119
General Supplies		3,513,879	3,513,879		1,232,645	1,232,645		4,746,524	4,746,524		3,905,603	3,905,603
Textbooks		477,267	477,267		(107,141)	(107,141)		370,126	370,126		235,722	235,722
Other Objects		123,661	123,661		(52,563)	(52,563)		71,098	71,098		26,144	26,144
<b>Regular Programs - Undistributed Instruction</b>												
Other Salaries for Instruction	253,615		253,615	(6,614)		(6,614)	247,001		247,001	247,001		247,001
Purchased Professional-Educational Services	330,500		330,500	(121,508)		(121,508)	208,992		208,992	164,921		164,921
Purchased Technical Services	1,127,837		1,127,837	(315,248)		(315,248)	812,589		812,589	616,383		616,383
Other Purchased Services (400-500 series)	350,665		350,665	(65,129)		(65,129)	285,536		285,536	244,856		244,856
General Supplies	1,027,374		1,027,374	(87,996)		(87,996)	939,378		939,378	748,730		748,730
Textbooks	1,671,020		1,671,020	(142,466)		(142,466)	1,528,554		1,528,554	1,525,063		1,525,063
Other Objects	700		700	(700)		(700)						
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>11,336,446</b>	<b>91,846,839</b>	<b>103,183,285</b>	<b>991,347</b>	<b>5,409,654</b>	<b>6,401,001</b>	<b>12,327,793</b>	<b>97,256,493</b>	<b>109,584,286</b>	<b>11,686,587</b>	<b>96,151,235</b>	<b>107,837,822</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>												
<b>Cognitive - Mild:</b>												
Salaries of Teachers		837,170	837,170		112,377	112,377		949,547	949,547	949,547		949,547
Other Salaries for Instruction		539,358	539,358		(20,545)	(20,545)		518,813	518,813	518,813		518,813
Purchased Professional-Educational Services		12,000	12,000					12,000	12,000			
Other Purchased Services (400-500 series)					160	160		160	160			
General Supplies	2,000	38,786	40,786	(2,000)	(1,871)	(3,871)		36,915	36,915		21,296	21,296
Textbooks		6,450	6,450		(1,550)	(1,550)		4,900	4,900		435	435
Other Objects		264	264					264	264			
<b>Total Cognitive - Mild</b>	<b>2,000</b>	<b>1,434,028</b>	<b>1,436,028</b>	<b>(2,000)</b>	<b>88,571</b>	<b>86,571</b>		<b>1,522,599</b>	<b>1,522,599</b>		<b>1,490,091</b>	<b>1,490,091</b>
<b>Cognitive - Moderate</b>												
Salaries of Teachers		527,607	527,607		(36,880)	(36,880)		490,727	490,727	490,727		490,727
Other Salaries for Instruction		450,976	450,976		(23,290)	(23,290)		427,686	427,686	427,686		427,686
General Supplies	2,000		2,000	(2,000)		(2,000)						
Textbooks		1,500	1,500		(827)	(827)		673	673		663	663
Instructional Supplies		9,250	9,250					9,250	9,250		5,537	5,537
Other Objects		600	600		(600)	(600)						
<b>Total Cognitive - Moderate</b>	<b>2,000</b>	<b>989,933</b>	<b>991,933</b>	<b>(2,000)</b>	<b>(61,597)</b>	<b>(63,597)</b>		<b>928,336</b>	<b>928,336</b>		<b>924,613</b>	<b>924,613</b>

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
<b>Learning and/or Language Disabilities:</b>												
Salaries of Teachers		\$ 1,863,449	\$		\$ 899,225	\$		\$ 2,762,674	\$		\$ 2,762,674	\$
Other Salaries for Instruction		2,489,133			47,826			2,536,959			2,536,959	
Other Purchased Services (400-500 series)		42						42			42	
General Supplies	\$ 2,000	99,449	\$	(2,000)	(20,039)			79,410			41,696	
Textbooks		52,131			(27,725)			24,406			5,132	
Other Objects		1,117			(893)			224				
<b>Total Learning and/or Language Disabilities</b>		<b>4,505,321</b>		<b>(2,000)</b>	<b>896,394</b>			<b>5,403,715</b>			<b>5,346,477</b>	
<b>Visual Impairments:</b>												
General Supplies	2,000	300		(2,000)	(2,300)			1,000				
Textbooks		1,000			(2,300)			1,000				
<b>Total Visual Impairments</b>		<b>3,000</b>		<b>(2,000)</b>	<b>(2,300)</b>			<b>2,000</b>				
<b>Auditory Impairments:</b>												
Salaries of Teachers	258,381	221,960	480,341	(201,750)	(750)		\$ 56,631	\$ 277,841	221,210	\$ 56,631	\$ 277,841	221,210
Other Salaries for Instruction		90,236						90,236			90,236	
Purchased Technical Services	2,100	2,100		81	81		2,181	2,181		1,277	2,181	
General Supplies	54,833	1,500	56,333	(28,790)	(1,500)		26,063	27,563	1,500	25,721	27,563	1,500
Textbooks		500			(500)						420	
Other Objects		313,696		(230,459)	(7,240)		84,872	397,821	312,946	81,629	311,866	
<b>Total Auditory Impairments</b>		<b>313,696</b>		<b>(230,459)</b>	<b>(7,240)</b>		<b>84,872</b>	<b>397,821</b>	<b>312,946</b>	<b>81,629</b>	<b>311,866</b>	
<b>Behavioral Disabilities:</b>												
Salaries of Teachers		827,426			318,679			1,146,105			1,146,105	
Other Salaries for Instruction		796,748			(11,100)			785,648			785,648	
General Supplies	28,700	29,184	57,884	(20,000)	(31,800)		8,700	26,084	17,384		12,988	
Textbooks	3,000	22,263	25,263		(13,200)		3,000	9,063	9,063		6,357	
Other Objects		96						96				
<b>Total Behavioral Disabilities</b>		<b>1,675,117</b>		<b>(20,000)</b>	<b>282,579</b>		<b>11,700</b>	<b>1,938,296</b>			<b>1,950,308</b>	
<b>Multiple Disabilities:</b>												
Salaries of Teachers		553,475			414,602			968,077			968,077	
Other Salaries for Instruction		519,463			(133,341)			386,122			386,122	
General Supplies	2,000	33,622	35,622	(2,000)	(6,700)			26,852			14,936	
Textbooks		7,581			(3,400)			4,181			893	
Other Objects		716						716				
<b>Total Multiple Disabilities</b>		<b>1,113,357</b>		<b>(2,000)</b>	<b>271,091</b>			<b>1,385,248</b>			<b>1,370,028</b>	
<b>Resource Room/Resource Center:</b>												
Salaries of Teachers		12,004,044			2,631,781			14,635,825			14,635,825	
Other Salaries for Instruction		373,512			46,813			420,325			420,325	
General Supplies		3,232			(2,000)			3,232			58	
Other Purchased Services (400-500 series)		119,915			(24,872)			89,043			44,394	
Textbooks		20,261			(7,566)			12,695			6,058	
Other Objects		419			(419)							
<b>Total Resource Room/Resource Center</b>		<b>12,517,383</b>		<b>248,218</b>	<b>2,391,483</b>		<b>248,218</b>	<b>14,988,866</b>		<b>248,218</b>	<b>14,834,406</b>	
<b>Autism:</b>												
Salaries of Teachers	152,515	170,906	323,421	(5,571)	397,186		146,944	720,607	573,663	146,944	720,607	
Other Salaries for Instruction		534,074			164,612			698,686			698,686	
Purchased Professional-Educational Services		5,000						5,000			4,500	
Other Purchased Services (400-500 series)		7,000			(700)			7,000				
General Supplies	2,000	14,500	16,500	(2,000)				13,800			11,475	
Textbooks		4,200						4,200				
<b>Total Autism</b>		<b>154,515</b>		<b>(7,571)</b>	<b>566,659</b>		<b>146,944</b>	<b>1,499,293</b>		<b>146,944</b>	<b>1,435,268</b>	
<b>Preschool Disabilities - Full-Time:</b>												
Salaries of Teachers		638,319			638,319			638,319			638,319	
Other Salaries for Instruction		502,716			502,716			502,716			502,716	
Purchased Professional-Educational Services		1,173,888			(104,500)			1,069,388			1,069,388	
Other Purchased Services (400-500 series)		4,401			4,401			4,401			4,401	
<b>Total Preschool Disabilities - Full-Time</b>		<b>1,173,888</b>		<b>(104,500)</b>	<b>1,069,388</b>		<b>2,214,823</b>	<b>2,214,823</b>		<b>2,214,823</b>	<b>2,214,823</b>	
<b>Home Instruction:</b>												
Purchased Professional-Educational Services		109,600			(35,187)			74,413			19,444	
<b>Total Home Instruction</b>		<b>109,600</b>		<b>(35,187)</b>	<b>74,413</b>		<b>74,413</b>	<b>74,413</b>		<b>19,444</b>	<b>19,444</b>	
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>		<b>1,795,037</b>		<b>23,289,915</b>	<b>25,084,952</b>		<b>983,937</b>	<b>27,724,055</b>		<b>2,713,059</b>	<b>27,536,113</b>	
<b>Bilingual Education - Instruction</b>												
Salaries of Teachers		14,220,228			(690,413)			13,529,815			13,529,815	
Other Salaries for Instruction		603,516			(13,703)			589,813			589,813	
Purchased Technical Services		4,000						4,000			4,000	
Other Purchased Services (400-500 series)		14,526			(6,000)			8,526			8,090	
General Supplies		367,828			(52,233)			312,595			210,184	
Textbooks		86,214			(26,207)			60,007			24,810	
Other Objects		2,866			(2,000)			866			866	
<b>Total Bilingual Education - Instruction</b>		<b>15,299,178</b>		<b>(792,556)</b>	<b>(792,556)</b>			<b>14,506,622</b>			<b>14,362,712</b>	

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>School-Spon. Cocurricular Actvts. - Inst.</b>												
Salaries		\$ 139,304	\$ 139,304		\$ (80,109)	\$ (80,109)		\$ 59,195	\$ 59,195		\$ 59,195	\$ 59,195
Purchased Services (300-500 series)		17,400	17,400		(2,600)	(2,600)		14,800	14,800		14,800	14,800
Supplies and Materials		31,312	31,312		(10,407)	(10,407)		20,905	20,905		16,234	16,234
Other Objects		4,200	4,200		(2,532)	(2,532)		1,668	1,668		-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>		<b>192,216</b>	<b>192,216</b>		<b>(95,648)</b>	<b>(95,648)</b>		<b>96,568</b>	<b>96,568</b>		<b>75,429</b>	<b>75,429</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>												
Salaries		888,409	888,409	\$ 4,000	38,577	42,577	\$ 4,000	926,986	930,986	\$ 4,000	926,747	930,747
Purchased Services (300-500 series)	\$ 53,500	150,000	203,500		(10,000)	(10,000)	53,500	140,000	193,500	53,500	131,342	184,842
Supplies and Materials		146,500	146,500		(500)	(500)		146,000	146,000		114,479	114,479
Other Objects		31,000	31,000		-	-		31,000	31,000		14,815	14,815
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>53,500</b>	<b>1,215,909</b>	<b>1,269,409</b>	<b>4,000</b>	<b>28,077</b>	<b>32,077</b>	<b>57,500</b>	<b>1,243,986</b>	<b>1,301,486</b>	<b>57,500</b>	<b>1,187,383</b>	<b>1,244,883</b>
<b>Before/After School Programs - Instruction</b>												
Salaries of Teachers	687,930	534,201	1,222,131	(504,995)	(284,605)	(789,600)	182,935	249,596	432,531	182,935	249,596	432,531
Other Salaries for Instructions	12,520	79,524	92,044	(12,520)	(45,639)	(58,159)		33,885	33,885		33,885	33,885
Other Purchased Services (400-500 series)	70,000		70,000	(52,000)	(52,000)	(52,000)	18,000			3,302		3,302
Supplies and Materials	80,000	16,150	96,150	(50,748)	(5,900)	(56,648)	29,252	10,250	39,502	16,317	4,775	21,092
<b>Total Before/After School Programs - Instruction</b>	<b>850,450</b>	<b>629,875</b>	<b>1,480,325</b>	<b>(620,263)</b>	<b>(336,144)</b>	<b>(956,407)</b>	<b>230,187</b>	<b>293,731</b>	<b>523,918</b>	<b>202,554</b>	<b>288,256</b>	<b>490,810</b>
<b>Before/After School Programs - Support Svcs</b>												
Salaries	81,360	37,080	118,440	(60,583)	(10,362)	(70,945)	20,777	26,718	47,495	20,777	26,718	47,495
Supplies and Materials	2,500	3,150	5,650	(2,500)	(2,500)	(2,500)		3,150	3,150			
<b>Total Before/After School Programs - Support Svcs</b>	<b>83,860</b>	<b>40,230</b>	<b>124,090</b>	<b>(63,083)</b>	<b>(10,362)</b>	<b>(73,445)</b>	<b>20,777</b>	<b>29,868</b>	<b>50,645</b>	<b>20,777</b>	<b>26,718</b>	<b>47,495</b>
<b>Total Before/After School Programs</b>	<b>934,310</b>	<b>670,105</b>	<b>1,604,415</b>	<b>(683,346)</b>	<b>(346,506)</b>	<b>(1,029,852)</b>	<b>250,964</b>	<b>323,599</b>	<b>574,563</b>	<b>223,331</b>	<b>314,974</b>	<b>538,305</b>
<b>Summer School - Instruction</b>												
Salaries of Teachers	730,664	68,200	798,864	(273,896)	(21,576)	(295,472)	456,768	46,624	503,392	456,768	41,431	498,199
Other Salaries for Instructions	217,200	40,875	258,075	7,948	7,948	15,896	225,148	40,875	266,023	225,148	33,768	258,916
Purchased Professional & Tech Services	45,750		45,750	(38,250)		(38,250)	7,500		7,500			7,500
Other Purchased Services (400-500 series)	46,800		46,800	(46,800)		(46,800)						
General Supplies	146,200	9,300	155,500	(137,000)	(2,779)	(139,779)	9,200	6,521	15,721	4,809	1,852	6,661
<b>Total Summer School - Instruction</b>	<b>1,186,614</b>	<b>118,375</b>	<b>1,304,989</b>	<b>(487,998)</b>	<b>(24,355)</b>	<b>(512,353)</b>	<b>698,616</b>	<b>94,020</b>	<b>792,636</b>	<b>694,225</b>	<b>77,051</b>	<b>771,276</b>
<b>Summer School - Support Svcs</b>												
Salaries	317,100	13,782	330,882	(243,897)	(1,022)	(244,919)	73,203	12,760	85,963	73,203	12,539	85,742
Supplies and Materials		500	500					500	500			
<b>Total Summer School - Support Svcs</b>	<b>317,100</b>	<b>14,282</b>	<b>331,382</b>	<b>(243,897)</b>	<b>(1,022)</b>	<b>(244,919)</b>	<b>73,203</b>	<b>13,260</b>	<b>86,463</b>	<b>73,203</b>	<b>12,539</b>	<b>85,742</b>
<b>Total Summer School</b>	<b>1,503,714</b>	<b>132,657</b>	<b>1,636,371</b>	<b>(731,895)</b>	<b>(25,377)</b>	<b>(757,272)</b>	<b>771,819</b>	<b>107,280</b>	<b>879,099</b>	<b>767,428</b>	<b>89,590</b>	<b>857,018</b>
<b>Alternative Education Program - Instruction</b>												
Salaries of Teachers	1,092,442	937,195	2,029,637	(42,372)	908,965	866,593	1,050,070	1,846,160	2,896,230	1,050,070	1,846,160	2,896,230
Other Salaries for Instructions	142,574	148,700	291,274	(452)	1,460	1,008	142,122	150,160	292,282	142,122	150,160	292,282
Purchased Professional & Tech Services	200,600	1,000	201,600	(170,600)		(170,600)	30,000	1,000	31,000	19,187		19,187
Other Purchased Services (400-500 series)	112,482	1,250	113,732	(112,182)	9,781	(102,401)	300	11,031	11,331		3,450	3,450
General Supplies	581,908		581,908	(101,218)		(101,218)	480,690		480,690	452,037		452,037
Textbooks	75,800	10,450	86,250	2,598	2,598	5,196	78,398	10,450	88,848	68,429	7,530	75,959
Supplies and Materials		20,950	20,950	(50)	(50)	(50)		20,900	20,900		18,765	18,765
Other Objects	600	1,700	2,300	144	(1,135)	(991)	744	565	1,309	144	125	269
<b>Total Alternative Education Program - Instruction</b>	<b>2,206,406</b>	<b>1,121,245</b>	<b>3,327,651</b>	<b>(424,082)</b>	<b>919,021</b>	<b>494,939</b>	<b>1,782,324</b>	<b>2,040,266</b>	<b>3,822,590</b>	<b>1,731,989</b>	<b>2,026,190</b>	<b>3,758,179</b>
<b>Alternative Education Program - Support Svcs</b>												
Salaries	165,881	495,581	661,462	(96,348)	224,814	128,466	69,533	720,395	789,928	69,533	720,395	789,928
Purchased Professional & Tech Services	125,000	3,000	128,000	(120,000)		(120,000)	5,000	3,000	8,000	937		937
Purchased Services (400-500 series)	32,600		32,600	(25,800)		(25,800)	6,800		6,800	1,864		1,864
Supplies and Materials	81,350	12,600	93,950	18,500	18,500	37,000	99,850	12,600	112,450	53,578	7,935	61,513
Other Objects	950	1,000	1,950	8,550	344	8,894	9,500	1,344	10,844	5,545	1,344	6,889
<b>Total Alternative Education Program - Support Svcs</b>	<b>405,781</b>	<b>512,181</b>	<b>917,962</b>	<b>(215,098)</b>	<b>225,158</b>	<b>10,060</b>	<b>190,683</b>	<b>737,339</b>	<b>928,022</b>	<b>131,457</b>	<b>729,674</b>	<b>861,131</b>
<b>Total Alternative Education Program</b>	<b>2,612,187</b>	<b>1,633,426</b>	<b>4,245,613</b>	<b>(639,180)</b>	<b>1,144,179</b>	<b>504,999</b>	<b>1,973,007</b>	<b>2,777,605</b>	<b>4,750,612</b>	<b>1,863,446</b>	<b>2,755,864</b>	<b>4,619,310</b>
<b>Other Supplemental at Risk Programs - Instruction</b>												
Salaries of Teachers		6,053,710	6,053,710		830,542	830,542		6,884,252	6,884,252		6,884,252	6,884,252
Purchased Professional & Tech Services		68,000	68,000					68,000	68,000			
Other Purchased Services (400-500 series)		4,100	4,100		13,780	13,780		17,880	17,880		7,300	7,300
General Supplies		221,532	221,532	1,059	(10,766)	(9,707)	1,059	210,766	211,825		121,252	121,252
Textbooks		47,950	47,950		3,589	3,589		51,539	51,539		22,956	22,956
Other Objects		8,080	8,080					8,080	8,080		450	450
<b>Total Other Supplemental at Risk Programs - Instruction</b>		<b>6,403,372</b>	<b>6,403,372</b>	<b>1,059</b>	<b>837,145</b>	<b>838,204</b>	<b>1,059</b>	<b>7,240,517</b>	<b>7,241,576</b>		<b>7,036,210</b>	<b>7,036,210</b>

64

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Other Supplemental at Risk Programs - Support Svcs</b>												
Salaries		\$ 1,618,459	\$ 1,618,459	\$ 8,930	\$ 208,281	\$ 217,211	\$ 8,930	\$ 1,826,740	\$ 1,835,670	\$ 8,930	\$ 1,826,740	\$ 1,835,670
Purchased Professional & Tech Services		2,500	2,500					2,500	2,500			
Purchased Services (400-500 series)		5,900	5,900					5,900	5,900			
Supplies and Materials		40,617	40,617		(4,125)	(4,125)		36,492	36,492		23,554	23,554
Other Objects		9,160	9,160		1,184	1,184		10,344	10,344		6,402	6,402
<b>Total Other Supplemental at Risk Programs - Support Svcs</b>		<b>1,676,636</b>	<b>1,676,636</b>	<b>8,930</b>	<b>205,340</b>	<b>214,270</b>	<b>8,930</b>	<b>1,881,976</b>	<b>1,890,966</b>	<b>8,930</b>	<b>1,856,696</b>	<b>1,865,626</b>
<b>Total Other Supplemental at Risk Programs</b>		<b>8,080,008</b>	<b>8,080,008</b>	<b>9,989</b>	<b>1,042,485</b>	<b>1,052,474</b>	<b>9,989</b>	<b>9,122,493</b>	<b>9,132,482</b>	<b>8,930</b>	<b>8,892,906</b>	<b>8,901,836</b>
<b>Community Services Programs/Operations</b>												
Salaries	\$ 292,151		292,151	(30,859)		(30,859)	261,292		261,292	261,292		261,292
Purchased Services (300-500 series)	152,750		152,750	(33,450)		(33,450)	119,300		119,300	98,011		98,011
Supplies and Materials	17,500		17,500	(10,000)		(10,000)	7,500		7,500	3,866		3,866
Other Objects	2,350		2,350	(2,350)		(2,350)	-		-	-		-
<b>Total Community Services Programs/Operations</b>	<b>464,751</b>		<b>464,751</b>	<b>(76,659)</b>		<b>(76,659)</b>	<b>388,092</b>		<b>388,092</b>	<b>363,169</b>		<b>363,169</b>
<b>Total Instruction</b>	<b>18,699,945</b>	<b>142,360,253</b>	<b>161,060,198</b>	<b>(139,807)</b>	<b>10,797,448</b>	<b>10,657,641</b>	<b>18,560,138</b>	<b>153,157,701</b>	<b>171,717,839</b>	<b>17,683,450</b>	<b>151,366,206</b>	<b>169,049,656</b>
<b>Undistributed Expenditures - Instruction:</b>												
Tuition to Other LEAs Within the State - Regular	1,540,751		1,540,751	280,000		280,000	1,820,751		1,820,751	1,696,027		1,696,027
Tuition to Other LEAs Within the State - Special	2,272,814		2,272,814	(330,000)		(330,000)	1,942,814		1,942,814	1,421,955		1,421,955
Tuition to County Voc. School Dist. - Regular	23,865,434		23,865,434				23,865,434		23,865,434	23,865,434		23,865,434
Tuition to County Voc. School Dist. - Special	1,667,511		1,667,511				1,667,511		1,667,511	1,558,153		1,558,153
Tuition to CSSD & Regional Day Schools	3,003,194		3,003,194	1,395,201		1,395,201	4,398,395		4,398,395	4,117,294		4,117,294
Tuition to Private Schools for the Disabled - Within State	8,617,242		8,617,242	(1,350,000)		(1,350,000)	7,267,242		7,267,242	6,712,834		6,712,834
Tuition to Private Schools for the Disabled & Other LEA - Spl/O/S St	430,230		430,230				430,230		430,230	358,742		358,742
Tuition - State Facilities	2,338,986		2,338,986				2,338,986		2,338,986	2,338,986		2,338,986
Tuition - Other	346,296		346,296	(200,000)		(200,000)	146,296		146,296	83,916		83,916
<b>Total Undistributed Expenditures - Instruction:</b>	<b>44,082,458</b>		<b>44,082,458</b>	<b>(204,799)</b>		<b>(204,799)</b>	<b>43,877,659</b>		<b>43,877,659</b>	<b>42,153,341</b>		<b>42,153,341</b>
<b>Undist. Expend. - Attend. &amp; Social Work</b>												
Salaries	143,220	756,814	900,034	(10,413)	(112,009)	(122,422)	132,807	644,805	777,612	132,807	644,805	777,612
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	280,106	278,527	558,633	(40,721)	(9,311)	(50,032)	239,385	269,216	508,601	239,385	269,216	508,601
Salaries of Community/School Coordinators	60,900	134,906	195,806	(26,402)	5,622	(20,780)	34,498	140,528	175,026	34,498	140,528	175,026
Other Purchased Services (400-500 series)	600		600	2,400		3,000				1,135		1,135
Supplies and Materials	8,950	6,018	14,968	(4,678)	(2,843)	(7,521)	4,272	3,175	7,447	4,272	1,010	5,282
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	<b>493,776</b>	<b>1,176,265</b>	<b>1,670,041</b>	<b>(79,814)</b>	<b>(118,541)</b>	<b>(198,355)</b>	<b>413,962</b>	<b>1,057,724</b>	<b>1,471,686</b>	<b>413,962</b>	<b>1,055,559</b>	<b>1,467,656</b>
<b>Undist. Expend. - Health Services</b>												
Salaries	1,060,144	3,114,025	4,174,169	(40,311)	359,098	318,787	1,019,833	3,473,123	4,492,956	1,019,833	3,473,123	4,492,956
Purchased Professional and Technical Services	69,892		69,892	(7,700)		(7,700)	62,192		62,192	56,387		56,387
Other Purchased Services (400-500 series)	85,245		85,245	(82,560)		(82,560)	2,685		2,685	275		275
Supplies and Materials	60,060	16,125	76,185	(20,000)	(5,095)	(25,095)	40,060	11,030	51,090	38,936	5,610	44,546
<b>Total Undist. Expend. - Health Services</b>	<b>1,275,341</b>	<b>3,130,150</b>	<b>4,405,491</b>	<b>(150,571)</b>	<b>354,003</b>	<b>203,432</b>	<b>1,124,770</b>	<b>3,484,153</b>	<b>4,608,923</b>	<b>1,115,431</b>	<b>3,478,733</b>	<b>4,594,164</b>
<b>Undist. Expend. - Speech, OT, PT and Related Services</b>												
Salaries	2,035,000		2,035,000	390,727		390,727	2,425,727		2,425,727	2,410,459		2,410,459
Purchased Professional - Educational Services	1,023,541		1,023,541	266,547		266,547	1,290,088		1,290,088	940,546		940,546
General Supplies	33,000		33,000	(17,831)		(17,831)	15,169		15,169	659		659
<b>Total Undist. Expend. - Speech, OT, PT and Related Services</b>	<b>3,091,541</b>		<b>3,091,541</b>	<b>639,443</b>		<b>639,443</b>	<b>3,730,984</b>		<b>3,730,984</b>	<b>3,351,664</b>		<b>3,351,664</b>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>												
Salaries	6,632,584		6,632,584	(394,764)		(394,764)	6,237,820		6,237,820	6,237,820		6,237,820
Purchased Professional - Educational Services	820,144		820,144	(159,663)		(159,663)	660,481		660,481	393,021		393,021
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<b>7,452,728</b>		<b>7,452,728</b>	<b>(554,427)</b>		<b>(554,427)</b>	<b>6,898,301</b>		<b>6,898,301</b>	<b>6,630,841</b>		<b>6,630,841</b>
<b>Undist. Expend. - Guidance</b>												
Salaries of Other Professional Staff	1,190,722	5,327,318	6,518,040	31,613	(67,227)	(35,614)	1,222,335	5,260,091	6,482,426	1,222,335	5,260,091	6,482,426
Salaries of Secretarial and Clerical Assistants	53,230	382,764	435,994	29,128	(46,259)	(17,131)	82,358	336,505	418,863	82,358	336,505	418,863
Other Salaries	158,128		158,128	(441)		(441)	157,687		157,687	157,687		157,687
Purchased Professional - Educational Services	1,000	6,500	7,500	(1,000)	(6,000)	(7,000)		500	300		370	370
Other Purchased Services (400-500 series)	40,100	665	40,765	(34,123)	(365)	(34,488)	5,977	300	6,277	1,537		1,537
Supplies and Materials	93,000	45,954	138,954	(83,785)	(13,266)	(97,051)	9,169	32,688	41,903	1,249	20,715	21,964
<b>Total Undist. Expend. - Guidance</b>	<b>1,536,180</b>	<b>5,763,201</b>	<b>7,299,381</b>	<b>(58,608)</b>	<b>(133,117)</b>	<b>(91,725)</b>	<b>1,477,572</b>	<b>5,630,084</b>	<b>7,107,656</b>	<b>1,465,166</b>	<b>5,617,681</b>	<b>7,082,847</b>
<b>Undist. Expend. - Child Study Teams</b>												
Salaries of Other Professional Staff	8,627,138		8,627,138	(253,219)		(253,219)	8,373,919		8,373,919	8,373,919		8,373,919
Salaries of Secretarial and Clerical Assistants	279,829		279,829	3,825		3,825	283,654		283,654	283,654		283,654
Other Salaries	174,426		174,426	(72,928)		(72,928)	101,498		101,498	101,498		101,498
Purchased Professional - Educational Services	236,560		236,560	(60,810)		(60,810)	175,750		175,750	45,778		45,778
Residential Costs	13,027		13,027	(13,027)		(13,027)						
Mis. Purchase Serv. (400-500 series other than Residential Costs)				4,115		4,115			4,115	1,550		1,550
Supplies and Materials	74,240		74,240	(61,282)		(61,282)	12,958		12,958	9,583		9,583
<b>Total Undist. Expend. - Child Study Teams</b>	<b>9,405,220</b>		<b>9,405,220</b>	<b>(453,326)</b>		<b>(453,326)</b>	<b>8,951,894</b>		<b>8,951,894</b>	<b>8,815,982</b>		<b>8,815,982</b>

67

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	ORIGINAL BUDGET				BUDGET TRANSFERS				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	
<b>Undist. Expend. - Improvement of Inst. Serv.</b>	\$ 4,894,489	\$ 823,324	\$ 5,717,813	\$ 4,071,165	\$ 652,664	\$ 4,723,829	\$ 4,071,165	\$ 652,664	\$ 4,723,829	\$ 4,071,165	\$ 652,664	\$ 4,723,829	\$ 4,071,128	\$ 652,628	\$ 4,723,756	
Salaries of Supervisor of Instruction	70,885	(70,885)														
Salaries of Other Professional Staff	1,673,540	(201,079)	1,472,461	1,474,461		1,474,461	1,474,461		1,474,461		1,474,461	1,474,461		1,474,461		
Salaries of Ser. and Clerical Assist.	217,402	(141,119)	76,283	76,283		76,283	76,283		76,283		76,283	76,283		76,283		
Other Salaries	8,500	104,512	113,012	113,012		113,012	113,012		113,012		113,012	113,012		113,012		
Purchased Prof. Educational Services	184,725	(20,000)	164,725	164,725		164,725	164,725		164,725		164,725	164,725		164,725		
Other Purch. Prof. and Tech. Services	871,030	(120,842)	750,188	750,188		750,188	750,188		750,188		750,188	750,188		750,188		
Other Purch. Services (400-500)	112,852	(45,895)	66,957	66,957		66,957	66,957		66,957		66,957	66,957		66,957		
Supplies and Materials	10,640	(9,527)	1,113	1,113		1,113	1,113		1,113		1,113	1,113		1,113		
Other Objects	8,045,063	(1,353,399)	6,691,664	6,692,664		6,692,664	6,692,664		6,692,664		6,692,664	6,692,664		6,692,664		
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>8,045,063</b>	<b>(1,353,399)</b>	<b>6,691,664</b>	<b>6,692,664</b>		<b>6,692,664</b>	<b>6,692,664</b>		<b>6,692,664</b>		<b>6,692,664</b>	<b>6,692,664</b>		<b>6,692,664</b>		
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>																
Salaries	712,329	1,398,493	2,110,822	2,110,822		2,110,822	2,110,822		2,110,822		2,110,822	2,110,822		2,110,822		
Purchased Professional and Technical Services	65,000	15,560	80,560	80,560		80,560	80,560		80,560		80,560	80,560		80,560		
Other Purchased Services (400-500 series)	37,574	7,000	44,574	44,574		44,574	44,574		44,574		44,574	44,574		44,574		
Supplies and Materials	814,903	1,098,895	1,913,798	1,913,798		1,913,798	1,913,798		1,913,798		1,913,798	1,913,798		1,913,798		
Other Objects	187,022		187,022	187,022		187,022	187,022		187,022		187,022	187,022		187,022		
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>1,807,831</b>	<b>2,619,948</b>	<b>4,427,779</b>	<b>4,427,779</b>		<b>4,427,779</b>	<b>4,427,779</b>		<b>4,427,779</b>		<b>4,427,779</b>	<b>4,427,779</b>		<b>4,427,779</b>		
<b>Undist. Expend. - Instructional Staff Training Serv.</b>																
Salaries of Other Professional Staff	556,334	40,100	596,434	596,434		596,434	596,434		596,434		596,434	596,434		596,434		
Other Salaries	446,005	16,650	462,655	462,655		462,655	462,655		462,655		462,655	462,655		462,655		
Purchased Professional - Educational Service	50,000	8,800	58,800	58,800		58,800	58,800		58,800		58,800	58,800		58,800		
Other Purchased Services (400-500 series)	63,000	500	63,500	63,500		63,500	63,500		63,500		63,500	63,500		63,500		
Supplies and Materials	1,302,361	66,050	1,368,411	1,368,411		1,368,411	1,368,411		1,368,411		1,368,411	1,368,411		1,368,411		
Other Objects	187,022		187,022	187,022		187,022	187,022		187,022		187,022	187,022		187,022		
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,504,722</b>	<b>65,500</b>	<b>1,570,222</b>	<b>1,570,222</b>		<b>1,570,222</b>	<b>1,570,222</b>		<b>1,570,222</b>		<b>1,570,222</b>	<b>1,570,222</b>		<b>1,570,222</b>		
<b>Undist. Expend. - Supp. Serv. - General Admin.</b>																
Salaries	1,355,069	461,979	1,817,048	1,817,048		1,817,048	1,817,048		1,817,048		1,817,048	1,817,048		1,817,048		
Salaries of Attorneys	840,000	140,000	980,000	980,000		980,000	980,000		980,000		980,000	980,000		980,000		
Legal Fees	140,000	100,000	240,000	240,000		240,000	240,000		240,000		240,000	240,000		240,000		
Audit Fees	100,000	70,000	170,000	170,000		170,000	170,000		170,000		170,000	170,000		170,000		
Architect/Engineering Services	364,760	364,760	729,520	729,520		729,520	729,520		729,520		729,520	729,520		729,520		
Purchased Professional Services	70,000	70,000	140,000	140,000		140,000	140,000		140,000		140,000	140,000		140,000		
Purchased Technical Services	966,332	966,332	1,932,664	1,932,664		1,932,664	1,932,664		1,932,664		1,932,664	1,932,664		1,932,664		
Communications/Telephone	69,320	69,320	138,640	138,640		138,640	138,640		138,640		138,640	138,640		138,640		
EOE Other Purchased Services	930,668	71,910	1,002,578	1,002,578		1,002,578	1,002,578		1,002,578		1,002,578	1,002,578		1,002,578		
Other Purchased Services (400-500 series)	13,910	15,800	29,710	29,710		29,710	29,710		29,710		29,710	29,710		29,710		
Supplies and Materials	320,000	47,222	367,222	367,222		367,222	367,222		367,222		367,222	367,222		367,222		
EOE In-House Training/Receiving Supplies	47,222	80,000	127,222	127,222		127,222	127,222		127,222		127,222	127,222		127,222		
Judgements Against The School District	80,000		80,000	80,000		80,000	80,000		80,000		80,000	80,000		80,000		
Miscellaneous Expenditures	5,834,700	(863,319)	4,971,381	4,971,381		4,971,381	4,971,381		4,971,381		4,971,381	4,971,381		4,971,381		
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>5,834,700</b>	<b>(863,319)</b>	<b>4,971,381</b>	<b>4,971,381</b>		<b>4,971,381</b>	<b>4,971,381</b>		<b>4,971,381</b>		<b>4,971,381</b>	<b>4,971,381</b>		<b>4,971,381</b>		
<b>Undist. Expend. - Support Serv. - School Admin.</b>																
Salaries of Principals/Assistant Principals	459,938	10,104,806	10,564,744	10,564,744		10,564,744	10,564,744		10,564,744		10,564,744	10,564,744		10,564,744		
Salaries of Secretarial and Clerical Assistants	35,450	60,738	96,188	96,188		96,188	96,188		96,188		96,188	96,188		96,188		
Other Purchased Services (400-500 series)	22,500	343,209	365,709	365,709		365,709	365,709		365,709		365,709	365,709		365,709		
Supplies and Materials	19,038	50,306	69,344	69,344		69,344	69,344		69,344		69,344	69,344		69,344		
Other Objects	356,926	14,071,834	14,428,760	14,428,760		14,428,760	14,428,760		14,428,760		14,428,760	14,428,760		14,428,760		
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>533,952</b>	<b>14,670,984</b>	<b>15,204,936</b>	<b>15,204,936</b>		<b>15,204,936</b>	<b>15,204,936</b>		<b>15,204,936</b>		<b>15,204,936</b>	<b>15,204,936</b>		<b>15,204,936</b>		
<b>Undist. Expend. - Central Services</b>																
Salaries	4,208,826	4,208,826	8,417,652	8,417,652		8,417,652	8,417,652		8,417,652		8,417,652	8,417,652		8,417,652		
Purchased Professional Services	10,000	10,000	20,000	20,000		20,000	20,000		20,000		20,000	20,000		20,000		
Purchased Technical Services	481,090	481,090	962,180	962,180		962,180	962,180		962,180		962,180	962,180		962,180		
Misc. Purchased Services (400-500) (OT 594)	342,840	342,840	685,680	685,680		685,680	685,680		685,680		685,680	685,680		685,680		
Supplies and Materials	288,764	288,764	577,528	577,528		577,528	577,528		577,528		577,528	577,528		577,528		
Other Objects	7,500	7,500	15,000	15,000		15,000	15,000		15,000		15,000	15,000		15,000		
<b>Total Undist. Expend. - Central Services</b>	<b>5,339,020</b>	<b>5,339,020</b>	<b>10,678,040</b>	<b>10,678,040</b>		<b>10,678,040</b>	<b>10,678,040</b>		<b>10,678,040</b>		<b>10,678,040</b>	<b>10,678,040</b>		<b>10,678,040</b>		
<b>Undist. Expend. - Admin Information Technology</b>																
Salaries	476,301	476,301	952,602	952,602		952,602	952,602		952,602		952,602	952,602		952,602		
Purchased Technical Services	1,097,325	1,097,325	2,194,650	2,194,650		2,194,650	2,194,650		2,194,650		2,194,650	2,194,650		2,194,650		
Other Purchased Services (400-500 series)	65,000	65,000	130,000	130,000		130,000	130,000		130,000		130,000	130,000		130,000		
Supplies and Materials	276,906	276,906	553,812	553,812		553,812	553,812		553,812		553,812	553,812		553,812		
Other Objects	400	400	800	800		800	800		800		800	800		800		
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>1,905,932</b>	<b>1,905,932</b>	<b>3,811,864</b>	<b>3,811,864</b>		<b>3,811,864</b>	<b>3,811,864</b>		<b>3,811,864</b>		<b>3,811,864</b>	<b>3,811,864</b>		<b>3,811,864</b>		
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>1,905,932</b>	<b>1,905,932</b>	<b>3,811,864</b>	<b>3,811,864</b>		<b>3,811,864</b>	<b>3,811,864</b>		<b>3,811,864</b>		<b>3,811,864</b>	<b>3,811,864</b>		<b>3,811,864</b>		

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

67

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Undist. Expend. - Required Maintenance for School Facilities</b>												
Salaries	\$ 3,152,238		\$ 3,152,238	\$ 18,171		\$ 18,171	\$ 3,170,409		\$ 3,170,409	\$ 3,170,408		\$ 3,170,408
Purchased Prof & Tech Services				290,000		290,000	290,000		290,000	159,292		159,292
Cleaning, Repair, and Maintenance Services	3,007,500		3,007,500	(281,515)		(281,515)	2,725,985		2,725,985	2,289,472		2,289,472
General Supplies	673,000		673,000	(136,075)		(136,075)	536,925		536,925	493,936		493,936
Other Purchased Services (400-500 series)				7,500		7,500	7,500		7,500	4,265		4,265
Other Objects	87,000		87,000	(29,760)		(29,760)	57,240		57,240	32,841		32,841
<b>Total Undist. Expend. - Required Maintenance for School Facilities</b>	<b>6,919,738</b>		<b>6,919,738</b>	<b>(131,679)</b>		<b>(131,679)</b>	<b>6,788,059</b>		<b>6,788,059</b>	<b>6,150,214</b>		<b>6,150,214</b>
<b>Undist. Expend. - Care &amp; Upkeep of Grounds</b>												
Cleaning, Repair, and Maintenance Services	2,000		2,000	-		-	2,000		2,000	1,100		1,100
<b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b>	<b>2,000</b>		<b>2,000</b>	<b>-</b>		<b>-</b>	<b>2,000</b>		<b>2,000</b>	<b>1,100</b>		<b>1,100</b>
<b>Undist. Expend. - Custodial Services</b>												
Salaries	2,818,826		2,818,826	49,595		49,595	2,868,421		2,868,421	2,868,421		2,868,421
Salaries of Non-Instructional Aides	1,200,000		1,200,000	62,245		62,245	1,262,245		1,262,245	1,262,245		1,262,245
Cleaning, Repair and Maintenance Services	8,284,377		8,284,377	496,475		496,475	8,780,852		8,780,852	8,664,786		8,664,786
Rental of Land, Building & Other than Lease Purchases	4,965,300		4,965,300	(130,000)		(130,000)	4,835,300		4,835,300	4,692,381		4,692,381
Other Purchased Property Services	139,200		139,200	5,295		5,295	144,495		144,495	127,668		127,668
Insurance	1,875,280		1,875,280	(189,386)		(189,386)	1,685,894		1,685,894	1,479,617		1,479,617
Miscellaneous Purchased Services	38,000		38,000	-		-	38,000		38,000	23,465		23,465
General Supplies	70,000	\$ 38,400	108,400	(13,386)	\$ (10,669)	(24,055)	56,614	\$ 27,731	84,345	45,564	\$ 18,235	63,799
Energy (Electricity)	4,987,549		4,987,549	60,000		60,000	5,047,549		5,047,549	5,017,969		5,017,969
Energy (Natural Gas)	3,194,945		3,194,945	(735,646)		(735,646)	2,459,299		2,459,299	2,398,049		2,398,049
Energy (Oil)	35,000		35,000	5,646		5,646	40,646		40,646	31,318		31,318
Energy (Gasoline)	40,000		40,000	-		-	80,000		80,000	72,331		72,331
<b>Total Undist. Expend. - Custodial Services</b>	<b>27,648,477</b>	<b>38,400</b>	<b>27,686,877</b>	<b>(349,162)</b>	<b>(10,669)</b>	<b>(359,831)</b>	<b>27,299,315</b>	<b>27,731</b>	<b>27,327,046</b>	<b>26,683,814</b>	<b>18,235</b>	<b>26,702,049</b>
<b>Undist. Expend. - Security</b>												
Salaries	400,548	366,809	767,357	387,653	922,027	1,309,680	788,201	1,288,836	2,077,037	787,985	1,288,836	2,076,821
Purchased Professional and Technical Services	6,784,401		6,784,401	(646,140)		(646,140)	6,138,261		6,138,261	5,983,209		5,983,209
General Supplies	10,000	65,505	75,505	-	(8,332)	(8,332)	10,000	57,173	67,173	8,349	44,471	52,820
<b>Total Undist. Expend. - Security</b>	<b>7,194,949</b>	<b>432,314</b>	<b>7,627,263</b>	<b>(258,487)</b>	<b>913,695</b>	<b>655,208</b>	<b>6,936,462</b>	<b>1,346,009</b>	<b>8,282,471</b>	<b>6,779,543</b>	<b>1,333,307</b>	<b>8,112,850</b>
<b>Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>41,765,164</b>	<b>470,714</b>	<b>42,235,878</b>	<b>(739,328)</b>	<b>903,026</b>	<b>163,698</b>	<b>41,025,836</b>	<b>1,373,740</b>	<b>42,399,576</b>	<b>39,614,671</b>	<b>1,351,342</b>	<b>40,966,213</b>
<b>Undist. Expend. - Student Transportation Serv.</b>												
Salaries of Non-Instructional Aides	200,000		200,000	(117,166)		(117,166)	82,834		82,834	82,834		82,834
Sal. For Pup. Trans. (Bet. Home and School) - Regular	298,794		298,794	(2,536)		(2,536)	296,258		296,258	296,258		296,258
Management Fees - ESC & CTSA Transportation Programs	37,000		37,000	-		-	37,000		37,000	34,351		34,351
Other Purchased Professional and Technical Services	13,500		13,500	(3,540)		(3,540)	9,960		9,960	7,285		7,285
Contract Services - (Between Home and School) - Vendors	3,299,241		3,299,241	173,990		173,990	3,473,231		3,473,231	3,347,571		3,347,571
Contract Services (Other than Between Home & School)-Vendors	208,881	439,876	648,757	(35,636)	(11,266)	(46,902)	173,245	428,610	601,855	85,336	240,460	325,796
Contr Serv (Spl. Ed. Students) - Vendors	11,625,874		11,625,874	(1,933,233)		(1,933,233)	9,692,641		9,692,641	9,069,700		9,069,700
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	864,750		864,750	401,708		401,708	1,266,458		1,266,458	993,671		993,671
Contr Serv. - Aid in Lieu Payments	465,533		465,533	(69,558)		(69,558)	395,975		395,975	341,891		341,891
Misc. Purchased Serv. - Transportation	57,000		57,000	(33,850)		(33,850)	23,150		23,150	150		150
Supplies and Materials	10,000		10,000	(6,316)		(6,316)	3,684		3,684	3,677		3,677
Transportation Supplies	40,000		40,000	(40,000)		(40,000)	-		-	-		-
Other Objects	400		400	(400)		(400)	-		-	-		-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>17,120,973</b>	<b>439,876</b>	<b>17,560,849</b>	<b>(1,666,537)</b>	<b>(11,266)</b>	<b>(1,677,803)</b>	<b>15,454,436</b>	<b>428,610</b>	<b>15,883,046</b>	<b>14,262,724</b>	<b>240,460</b>	<b>14,503,184</b>

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

88

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>ALLOCATED BENEFITS</b>												
Regular Programs - Instruction - Employee Benefits												
Health Benefits	\$ 115,224		\$ 115,224	\$ (115,224)		\$ (115,224)						
Special Programs - Instruction - Employee Benefits												
Health Benefits	83,620		83,620	(83,620)		(83,620)						
Other Instructional Programs - Instruction - Employee Benefits												
Health Benefits	453,763		453,763	(453,763)		(453,763)						
Community Services Programs/Operations - Employee Benefits												
Health Benefits	45,913		45,913	(45,913)		(45,913)						
Attendance and Social Work Services - Employee Benefits												
Health Benefits	88,467		88,467	(88,467)		(88,467)						
Health Services - Employee Benefits												
Health Benefits	260,681		260,681	(260,681)		(260,681)						
Other Support Services - Speech, OT, PT and Related Services - Employee Benefits												
Health Benefits	362,042		362,042	(362,042)		(362,042)						
Other Support Services - Students - Extraordinary Services - Employee Benefits												
Health Benefits	2,521,423		2,521,423	(2,521,423)		(2,521,423)						
Other Support Services - Guidance - Employee Benefits												
Health Benefits	251,990		251,990	(251,990)		(251,990)						
Other Support Services - Child Study Teams - Employee Benefits												
Health Benefits	1,396,814		1,396,814	(1,396,814)		(1,396,814)						
Improvement of Instruction Services												
Health Benefits	1,207,065		1,207,065	(1,207,065)		(1,207,065)						
Educational Media Services - School Library - Employee Benefits												
Health Benefits	123,780		123,780	(123,780)		(123,780)						
Instructional Staff Training Services - Employee Benefits												
Health Benefits	36,342		36,342	(36,342)		(36,342)						
Tuition Reimbursement	1,394,537		1,394,537				\$ 1,394,537		\$ 1,394,537	\$ 719,940		\$ 719,940
Support Services - General Administration - Employee Benefits												
Health Benefits	280,977		280,977	(86,703)		(86,703)	194,274		194,274	194,274		194,274
Support Services - School Administration - Employee Benefits												
Health Benefits	63,367		63,367	(28,015)		(28,015)	35,352		35,352	35,352		35,352
Support Services - Central Services - Employee Benefits												
Health Benefits	952,493		952,493	(41,353)		(41,353)	911,140		911,140	911,140		911,140
Support Services - Admin. Info. Tech. - Employee Benefits												
Health Benefits	116,823		116,823	(11,972)		(11,972)	104,851		104,851	104,851		104,851
Operation and Maintenance of Plant Services - Employee Benefits												
Health Benefits	2,268,309		2,268,309	(2,268,309)		(2,268,309)						
Student Transportation Services - Employee Benefits												
Health Benefits	89,463		89,463	(89,463)		(89,463)						
<b>TOTAL ALLOCATED BENEFITS</b>	<u>12,113,093</u>	<u>-</u>	<u>12,113,093</u>	<u>(9,472,939)</u>	<u>-</u>	<u>(9,472,939)</u>	<u>2,640,154</u>	<u>-</u>	<u>2,640,154</u>	<u>1,965,557</u>	<u>-</u>	<u>1,965,557</u>
<b>UNALLOCATED BENEFITS</b>												
Group Insurance	5,000		5,000	1,969		1,969	6,969		6,969	6,968		6,968
Social Security Contributions	4,002,963	\$ 2,209,428	6,212,391	(20,000)	\$ 36,978	16,978	3,982,963	\$ 2,246,406	6,229,369	3,608,175	\$ 1,529,902	5,138,077
T.P.A.F. Contributions		380,223	380,223		3,347	3,347		383,570	383,570		292,643	292,643
Other Retirement Contributions - PERS	4,726,860		4,726,860	413,061		413,061	5,139,921		5,139,921	5,139,921		5,139,921
Unemployment Compensation	10,595,283		10,595,283	(4,058,466)		(4,058,466)	6,536,817		6,536,817	4,300,000		4,300,000
Workmen's Compensation	2,271,347		2,271,347				2,271,347		2,271,347	1,207,923		1,207,923
Health Benefits		35,326,372	35,326,372	7,755,887	2,421,676	10,177,563	7,755,887	37,748,048	45,503,935	7,755,887	36,969,644	44,725,531
Other Employee Benefits	2,752,437		2,752,437	821,502		821,502	3,573,939		3,573,939	3,381,590		3,381,590
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>24,353,890</u>	<u>37,916,023</u>	<u>62,269,913</u>	<u>4,913,953</u>	<u>2,462,001</u>	<u>7,375,954</u>	<u>29,267,843</u>	<u>40,378,024</u>	<u>69,645,867</u>	<u>25,400,464</u>	<u>38,792,189</u>	<u>64,192,653</u>
On-behalf TPAF Non-Contributory Insurance Contributions (non-budgeted)												619,510
On-Behalf TPAF Post-Retirement Medical Benefits Contributions (non-budgeted)												13,158,412
Reimbursed TPAF Social Security Contributions (non-budgeted)												13,889,414
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>												<u>27,667,336</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>36,466,983</u>	<u>37,916,023</u>	<u>74,383,006</u>	<u>(4,558,986)</u>	<u>2,462,001</u>	<u>(2,096,985)</u>	<u>31,907,997</u>	<u>40,378,024</u>	<u>72,286,021</u>	<u>55,033,357</u>	<u>38,792,189</u>	<u>93,825,546</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>186,490,269</u>	<u>64,182,053</u>	<u>250,672,322</u>	<u>(11,436,283)</u>	<u>3,965,480</u>	<u>(7,470,803)</u>	<u>175,053,986</u>	<u>68,147,533</u>	<u>243,201,519</u>	<u>191,819,095</u>	<u>66,010,154</u>	<u>257,829,249</u>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<u>205,190,214</u>	<u>206,542,306</u>	<u>411,732,520</u>	<u>(11,376,090)</u>	<u>14,762,928</u>	<u>3,186,838</u>	<u>193,614,124</u>	<u>221,305,234</u>	<u>414,919,358</u>	<u>209,502,545</u>	<u>217,376,360</u>	<u>426,878,903</u>

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>CAPITAL OUTLAY</b>												
<b>Equipment</b>												
<b>Regular Programs - Instruction:</b>												
Grades 1-5		\$ 3,000	\$ 3,000		\$ (3,000)	\$ (3,000)						
Grades 9-12	\$ 320,400		320,400	\$ 21,924	598,143	620,067	\$ 342,324	\$ 598,143	\$ 940,467	\$ 341,214	\$ 155,260	\$ 496,474
<b>Special Education - Instruction:</b>												
Undistributed Expenditures - Instruction	82,000		82,000	(6,900)		(6,900)	75,100		75,100	63,920		63,920
Undist. Expend. - Support Serv. - Inst. Staff	2,393		2,393				2,393		2,393			2,393
Undistributed Expenditures - General Admin.	10,000		10,000				10,000		10,000			10,000
Undistributed Expenditures - School Admin.					3,295	3,295		3,295			3,295	3,295
Undistributed Expenditures - Central Services	6,000		6,000				6,000		6,000			6,000
Undistributed Expenditures - Admin. Info. Tech.	122,196		122,196	205,000		205,000	327,196		327,196	319,902		319,902
Undistributed Expenditures - Required Maintenance for School Facilities	10,000		10,000	3,500		3,500	13,500		13,500	8,424		8,424
Undistributed Expenditures - Security Equipment		10,000	10,000	10,150	43,832	53,982	10,150	53,832	63,982	10,150	36,302	46,452
Equipment- Alternative Ed			15,000			15,000	15,000		15,000	5,919		5,919
Equipment - Other Suppl At-Risk		28,500	28,500					28,500			17,193	17,193
<b>Total Equipment</b>	<b>552,989</b>	<b>41,500</b>	<b>594,489</b>	<b>248,674</b>	<b>642,270</b>	<b>890,944</b>	<b>801,663</b>	<b>683,770</b>	<b>1,485,433</b>	<b>749,529</b>	<b>212,050</b>	<b>961,579</b>
<b>Facilities Acquisition and Construction Services</b>												
Architectural and Engineering Services	15,000		15,000	10,000		10,000	25,000		25,000	19,006		19,006
Construction Services	810,000		810,000	624,442		624,442	1,434,442		1,434,442	911,951		911,951
<b>Total Facilities Acquisition and Construction Services</b>	<b>825,000</b>	<b>-</b>	<b>825,000</b>	<b>634,442</b>	<b>-</b>	<b>634,442</b>	<b>1,459,442</b>	<b>-</b>	<b>1,459,442</b>	<b>930,957</b>	<b>-</b>	<b>930,957</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,377,989</b>	<b>41,500</b>	<b>1,419,489</b>	<b>883,116</b>	<b>642,270</b>	<b>1,525,386</b>	<b>2,261,105</b>	<b>683,770</b>	<b>2,944,875</b>	<b>1,680,486</b>	<b>212,050</b>	<b>1,892,536</b>
<b>SPECIAL SCHOOLS</b>												
<b>Accred. Even/Adult H.S./Post-Grad.-Inst.</b>												
Salaries of Teachers	157,080		157,080	(15,121)		(15,121)	141,959		141,959	141,959		141,959
General Supplies	30,000		30,000	70		70	30,070		30,070	25,041		25,041
<b>Total Accred. Even/Adult H.S./Post-Grad.-Inst.</b>	<b>187,080</b>	<b>-</b>	<b>187,080</b>	<b>(15,051)</b>	<b>-</b>	<b>(15,051)</b>	<b>172,029</b>	<b>-</b>	<b>172,029</b>	<b>167,000</b>	<b>-</b>	<b>167,000</b>
<b>Accred. Even/Adult H.S./Post-Grad.-Supp. Service</b>												
Salaries	40,974		40,974	(20,744)		(20,744)	20,230		20,230	20,230		20,230
<b>Total Accred. Even/Adult H.S./Post-Grad.-Supp. Service</b>	<b>40,974</b>	<b>-</b>	<b>40,974</b>	<b>(20,744)</b>	<b>-</b>	<b>(20,744)</b>	<b>20,230</b>	<b>-</b>	<b>20,230</b>	<b>20,230</b>	<b>-</b>	<b>20,230</b>
<b>Total Accred. Even/Adult H.S./Post-Grad.</b>	<b>228,054</b>	<b>-</b>	<b>228,054</b>	<b>(35,795)</b>	<b>-</b>	<b>(35,795)</b>	<b>192,259</b>	<b>-</b>	<b>192,259</b>	<b>187,230</b>	<b>-</b>	<b>187,230</b>
<b>Adult Education-Local-Instruction</b>												
Salaries of Teachers	302,127		302,127	305,920		305,920	608,047		608,047	608,047		608,047
Other Purchased Services (400-500 series)	4,000		4,000				4,000		4,000			4,000
General Supplies	7,099		7,099				7,099		7,099			7,099
<b>Total Adult Education-Local-Instruction</b>	<b>313,226</b>	<b>-</b>	<b>313,226</b>	<b>305,920</b>	<b>-</b>	<b>305,920</b>	<b>619,146</b>	<b>-</b>	<b>619,146</b>	<b>608,047</b>	<b>-</b>	<b>608,047</b>
<b>Adult Education-Local-Support Serv.</b>												
Salaries	217,707		217,707	34,781		34,781	252,488		252,488	252,488		252,488
Personal Services - Employee Benefits	59,271		59,271	87,617		87,617	146,888		146,888	143,447		143,447
Other Purchased Services (400-500 series)	4,200		4,200				4,200		4,200			4,200
Other Objects	1,000		1,000				1,000		1,000	948		948
<b>Total Adult Education-Local-Support Serv.</b>	<b>282,178</b>	<b>-</b>	<b>282,178</b>	<b>122,398</b>	<b>-</b>	<b>122,398</b>	<b>404,576</b>	<b>-</b>	<b>404,576</b>	<b>396,883</b>	<b>-</b>	<b>396,883</b>
<b>Total Adult Education-Local</b>	<b>595,404</b>	<b>-</b>	<b>595,404</b>	<b>428,318</b>	<b>-</b>	<b>428,318</b>	<b>1,023,722</b>	<b>-</b>	<b>1,023,722</b>	<b>1,004,930</b>	<b>-</b>	<b>1,004,930</b>
<b>GED Testing Centers</b>												
Supplies and Materials	40,000		40,000	730		730	40,730		40,730	39,921		39,921
<b>Total GED Testing Centers</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>730</b>	<b>-</b>	<b>730</b>	<b>40,730</b>	<b>-</b>	<b>40,730</b>	<b>39,921</b>	<b>-</b>	<b>39,921</b>
<b>TOTAL SPECIAL SCHOOLS</b>	<b>863,458</b>	<b>-</b>	<b>863,458</b>	<b>393,253</b>	<b>-</b>	<b>393,253</b>	<b>1,256,711</b>	<b>-</b>	<b>1,256,711</b>	<b>1,232,081</b>	<b>-</b>	<b>1,232,081</b>
<b>Transfer of Funds to Charter Schools</b>	<b>15,637,377</b>	<b>-</b>	<b>15,637,377</b>	<b>(219,281)</b>	<b>-</b>	<b>(219,281)</b>	<b>15,418,096</b>	<b>-</b>	<b>15,418,096</b>	<b>15,407,322</b>	<b>-</b>	<b>15,407,322</b>
<b>TOTAL EXPENDITURES</b>	<b>223,069,038</b>	<b>206,583,806</b>	<b>429,652,844</b>	<b>(10,519,002)</b>	<b>15,405,198</b>	<b>4,886,196</b>	<b>212,350,036</b>	<b>221,989,004</b>	<b>434,539,040</b>	<b>227,822,434</b>	<b>217,588,410</b>	<b>445,410,844</b>
<b>Excess (Deficiency) of Revenues</b>												
<b>Over (Under) Expenditures</b>	<b>188,325,050</b>	<b>(206,583,806)</b>	<b>(18,258,756)</b>	<b>10,519,002</b>	<b>(15,405,198)</b>	<b>(4,886,196)</b>	<b>198,844,052</b>	<b>(221,989,004)</b>	<b>(23,144,952)</b>	<b>215,023,965</b>	<b>(217,588,410)</b>	<b>(2,564,445)</b>
<b>Other Financing Sources:</b>												
<b>Operating Transfer In:</b>												
Contr. to School Based Budgets - General Fund		198,633,781	198,633,781		15,133,546	15,133,546		213,767,327	213,767,327	209,547,911		209,547,911
Contr. to School Based Budgets - Spec. Rev. Fund		7,950,025	7,950,025		271,652	271,652		8,221,677	8,221,677	8,040,499		8,040,499
<b>Operating Transfers Out:</b>												
Contribution to School Based Budgets	(198,633,781)		(198,633,781)	(15,133,546)		(15,133,546)	(213,767,327)		(213,767,327)	(209,547,911)		(209,547,911)
<b>Total Other Financing Sources:</b>	<b>(198,633,781)</b>	<b>206,583,806</b>	<b>7,950,025</b>	<b>(15,133,546)</b>	<b>15,405,198</b>	<b>271,652</b>	<b>(213,767,327)</b>	<b>221,989,004</b>	<b>8,221,677</b>	<b>(209,547,911)</b>	<b>217,588,410</b>	<b>8,040,499</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources</b>												
<b>Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>(10,308,731)</b>	<b>-</b>	<b>(10,308,731)</b>	<b>(4,614,544)</b>	<b>-</b>	<b>(4,614,544)</b>	<b>(14,923,275)</b>	<b>-</b>	<b>(14,923,275)</b>	<b>5,476,054</b>	<b>-</b>	<b>5,476,054</b>
<b>Fund Balance, July 1</b>	<b>34,226,357</b>	<b>-</b>	<b>34,226,357</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,226,357</b>	<b>-</b>	<b>34,226,357</b>	<b>34,226,357</b>	<b>-</b>	<b>34,226,357</b>
<b>Fund Balance, June 30</b>	<b>\$ 23,917,626</b>	<b>\$ -</b>	<b>\$ 23,917,626</b>	<b>\$ 4,614,544</b>	<b>\$ -</b>	<b>\$ 4,614,544</b>	<b>\$ 19,303,082</b>	<b>\$ -</b>	<b>\$ 19,303,082</b>	<b>\$ 39,702,411</b>	<b>\$ -</b>	<b>\$ 39,702,411</b>

69

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES</b>					
Local Sources		\$ 229,972	\$ 229,972	\$ 151,309	\$ (78,663)
State Sources	\$ 49,880,762	1,676,466	51,557,228	46,738,574	(4,818,654)
Federal Sources	31,734,434	20,586,548	52,320,982	43,469,997	(8,850,985)
<b>Total Revenues</b>	<b>81,615,196</b>	<b>22,492,986</b>	<b>104,108,182</b>	<b>90,359,880</b>	<b>(13,748,302)</b>
<b>EXPENDITURES</b>					
<b>Instruction:</b>					
Salaries of Teachers	11,476,182	4,422,523	15,898,705	13,134,569	2,764,136
Other Salaries for Instruction	284,874	408,672	693,546	571,615	121,931
Purchased Professional and Technical Services	1,117,405	59,974	1,177,379	880,699	296,680
Other Purchased Services (400-500 series)	327,300	(33,197)	294,103	204,532	89,571
General Supplies	800,497	3,923,577	4,724,074	3,555,734	1,168,340
Textbooks	82,838	(27,588)	55,250	53,763	1,487
Tuition	5,394,817	2,369,296	7,764,113	7,445,121	318,992
Other Objects	19,770	43,513	63,283	53,803	9,480
<b>Total Instruction</b>	<b>19,503,683</b>	<b>11,166,770</b>	<b>30,670,453</b>	<b>25,899,836</b>	<b>4,770,617</b>
<b>Support Services:</b>					
Salaries of Other Professional Staff	3,599,699	115,282	3,714,981	3,033,179	681,802
Salaries of Supervisors of Instruction	592,825	408,319	1,001,144	752,734	248,410
Salaries of Secretarial and Clerical Asst.	192,325	181,769	374,094	338,639	35,455
Other Salaries	1,995,609	238,440	2,234,049	2,118,578	115,471
Personal Services - Employee Benefits	3,708,772	2,167,544	5,876,316	4,425,812	1,450,504
Purchased Educational Services - Contracted Pre-K	39,014,261	1,131,899	40,146,160	36,903,137	3,243,023
Purchased Professional - Educational Services	4,533,946	3,898,617	8,432,563	6,460,475	1,972,088
Other Purchased Professional Services	173,232	267,232	440,464	343,089	97,375
Purchased Technical Services		182,108	182,108	149,204	32,904
Contr. Serv.-Trans. (Field Trips)	9,000	212,524	221,524	77,084	144,440
Travel	52,937	47,515	100,452	31,642	68,810
Other Purchased Services (400-500 series)	43,797	626,849	670,646	248,309	422,337
Supplies & Materials	129,561	368,653	498,214	368,514	129,700
Indirect Costs	4,419	673,107	677,526	677,526	
Other Objects	40,000	106,580	146,580	64,660	81,920
<b>Total Support Services</b>	<b>54,090,383</b>	<b>10,626,438</b>	<b>64,716,821</b>	<b>55,992,582</b>	<b>8,724,239</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>EXPENDITURES (CONT'D):</b>					
<b>Facilities Acquisition and Construction Services:</b>					
Instructional Equipment	\$ 36,105	\$ 468,839	\$ 504,944	\$ 420,963	\$ 83,981
Noninstructional Equipment	35,000	101,000	136,000	6,000	130,000
<b>Total Facilities Acquisition and Construction Services</b>	<u>71,105</u>	<u>569,839</u>	<u>640,944</u>	<u>426,963</u>	<u>213,981</u>
Sub-Total Expenditures	<u>73,665,171</u>	<u>22,363,047</u>	<u>96,028,218</u>	<u>82,319,381</u>	<u>13,708,837</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to School Based Budgets	(7,950,025)	(129,939)	(8,079,964)	(8,040,499)	39,465
<b>Total Other Financing Sources (Uses)</b>	<u>(7,950,025)</u>	<u>(129,939)</u>	<u>(8,079,964)</u>	<u>(8,040,499)</u>	<u>39,465</u>
Total Outflows	<u>81,615,196</u>	<u>22,492,986</u>	<u>104,108,182</u>	<u>90,359,880</u>	<u>13,748,302</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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

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

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

		<u>General Fund</u>		<u>Special Revenue Fund</u>
<b>Sources/Inflows of Resources</b>				
Actual amounts (budgetary basis) revenue from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 442,846,399	(C-2)	\$ 90,359,880
<b>Difference - Budget to GAAP</b>				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				1,369,882
Current Year Encumbrances				(204,808)
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2010)		41,786,163		
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2011)		<u>(40,058,297)</u>		<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 444,574,265</u>	(B-2)	<u>\$ 91,524,954</u>
<b>Uses/Outflows of Resources</b>				
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1,C-2)	(C-1)	\$ 445,810,844	(C-2)	\$ 82,319,381
<b>Differences - Budget to GAAP</b>				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				1,369,882
Current Year Encumbrances		<u>-</u>		<u>(204,808)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 445,810,844</u>	(B-2)	<u>\$ 83,484,455</u>

**OTHER SUPPLEMENTARY INFORMATION**

**SCHOOL LEVEL SCHEDULES**

**BLENDED RESOURCE FUND**

**BLENDED RESOURCE FUND**

**PATERSON PUBLIC SCHOOLS  
GENERAL FUND  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2011**

	Operating <u>Fund</u>	Blended Resource <u>Fund</u>	Total General <u>Fund</u>
<b>ASSETS</b>			
Cash	\$ 7,291,034	\$ 8,108,379	\$ 15,399,413
Receivables			
Intergovernmental			
State	810,233		810,233
Federal	195,515		195,515
Accounts	771,380		771,380
Due from Other Funds	<u>3,207,812</u>	<u>-</u>	<u>3,207,812</u>
 Total Assets	 <u>\$ 12,275,974</u>	 <u>\$ 8,108,379</u>	 <u>\$ 20,384,353</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts Payable	\$ 4,203,971	\$ 4,041,304	\$ 8,245,275
Accrued Salaries and Wages	2,259,843	4,067,075	6,326,918
Claims and Judgments Payable	2,893,353		2,893,353
Accrued Liability for Insurance Claims	392,402		392,402
Compensated Absences Payable	2,860,993		2,860,993
Deferred Revenue	<u>21,298</u>	<u>-</u>	<u>21,298</u>
 Total Liabilities	 <u>12,631,860</u>	 <u>8,108,379</u>	 <u>20,740,239</u>
 Fund Balances			
Restricted			
Capital Reserve	1,000		1,000
Maintenance Reserve	14,000,000		14,000,000
Emergency Reserve	1,000,000		1,000,000
Reserved Excess Surplus	3,401,870		3,401,870
Reserved Excess Surplus, Designated in Subsequent Year's Expenditures	2,385,101		2,385,101
Committed			
Year End Encumbrances	735,611		735,611
Assigned			
Year End Encumbrances	907,951		907,951
Designated for Subsequent Year's Expenditures	6,662,844		6,662,844
Unassigned	<u>(29,450,263)</u>	<u>-</u>	<u>(29,450,263)</u>
 Total General Fund	 <u>(355,886)</u>	 <u>-</u>	 <u>(355,886)</u>
 Total Liabilities and Fund Balances	 <u>\$ 12,275,974</u>	 <u>\$ 8,108,379</u>	 <u>\$ 20,384,353</u>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

District-wide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 212,839,991		\$ 208,620,575	\$ 4,219,416
General Fund Reserve for Encumbrances at June 30, 2010	927,336		927,336	-
Other State Resources				
Preschool Education Aid	1,400,000		1,400,000	-
Total Other State Resources	1,400,000		1,400,000	-
Combined General Fund Contribution & State Resources	215,167,327	96.93%	\$ 210,947,911	4,219,416
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	3,760,829		\$ 3,658,382	102,447
Title I, Part A - June 30, 2010 Deferred Revenue	152,126		152,126	-
	3,912,955	1.76%	3,810,508	102,447
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,282,734		\$ 2,217,672	65,062
Title II, Part A - June 30, 2010 Deferred Revenue	99,294		99,294	-
	2,382,028	1.07%	2,316,966	65,062
Title III, Part A: <i>English Language Acq</i>	506,454		\$ 492,785	13,669
Title III, Part A - June 30, 2010 Deferred Revenue	20,240		20,240	-
	526,694	0.24%	513,025	13,669
Total Restricted Federal Resources	6,821,677	3.07%	6,640,499	181,178
Totals	\$ 221,989,004	100.00%	\$ 217,588,410	\$ 4,400,594

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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	\$ 1,890,634		\$ 1,862,534	\$ 28,100
Combined General Fund Contribution & State Resources	1,890,634	95.56%	1,862,534	28,100
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	43,856		43,237	619
Title I, Part A - June 30, 2010 Deferred Revenue	3,151		3,151	-
	47,007	2.38%	46,388	619
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	33,085		32,550	535
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	33,085	1.67%	32,550	535
Title III, Part A: <i>English Language Acq</i>	7,340		7,180	160
Title III, Part A - June 30, 2010 Deferred Revenue	421		421	-
	7,761	0.39%	7,601	160
Total Restricted Federal Resources	87,853	4.44%	86,539	1,314
Totals	\$ 1,978,487	100.00%	\$ 1,949,073	\$ 29,414

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,131,445		\$ 4,994,185	\$ 137,260
General Fund Reserve for Encumbrances at June 30, 2010	18,217		18,217	-
Combined General Fund Contribution & State Resources	5,149,662	95.87%	5,012,402	137,260
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	104,787		101,750	3,037
Title I, Part A - June 30, 2010 Deferred Revenue	10,659		10,659	-
	115,446	2.15%	112,409	3,037
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	79,052		76,679	2,373
Title II, Part A - June 30, 2010 Deferred Revenue	8,543		8,543	-
	87,595	1.63%	85,222	2,373
Title III, Part A: <i>English Language Acq</i>	17,539		17,050	489
Title III, Part A - June 30, 2010 Deferred Revenue	1,249		1,249	-
	18,788	0.35%	18,299	489
Total Restricted Federal Resources	221,829	4.13%	215,930	5,899
<b>Totals</b>	<b>\$ 5,371,491</b>	<b>100.00%</b>	<b>\$ 5,228,332</b>	<b>\$ 143,159</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 3

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,299,803		\$ 3,233,552	\$ 66,251
General Fund Reserve for Encumbrances at June 30, 2010	525		525	-
Combined General Fund Contribution & State Resources	3,300,328	95.56%	3,234,077	66,251
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	78,366		76,933	1,433
Title I, Part A - June 30, 2010 Deferred Revenue	1,245		1,245	-
	79,611	2.31%	78,178	1,433
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	59,119		57,926	1,193
Title II, Part A - June 30, 2010 Deferred Revenue	962		962	-
	60,081	1.74%	58,888	1,193
Title III, Part A: <i>English Language Acq</i>	13,116		12,823	293
Title III, Part A - June 30, 2010 Deferred Revenue	376		376	-
	13,492	0.39%	13,199	293
<b>Total Restricted Federal Resources</b>	153,184	4.44%	150,265	2,919
<b>Totals</b>	<b>\$ 3,453,512</b>	<b>100.00%</b>	<b>\$ 3,384,342</b>	<b>\$ 69,170</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 4

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,495,381		\$ 5,389,448	\$ 105,933
Combined General Fund Contribution & State Resources	5,495,381	97.69%	5,389,448	105,933
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	62,728		61,425	1,303
Title I, Part A - June 30, 2010 Deferred Revenue	4,778		4,778	-
	67,506	1.20%	66,203	1,303
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	47,322		46,150	1,172
Title II, Part A - June 30, 2010 Deferred Revenue	4,054		4,054	-
	51,376	0.91%	50,204	1,172
Title III, Part A: <i>English Language Acq</i>	10,499		10,350	149
Title III, Part A - June 30, 2010 Deferred Revenue	684		684	-
	11,183	0.20%	11,034	149
<b>Total Restricted Federal Resources</b>	130,065	2.31%	127,441	2,624
<b>Totals</b>	<b>\$ 5,625,446</b>	<b>100.00%</b>	<b>\$ 5,516,889</b>	<b>\$ 108,557</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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	\$ 7,561,077		\$ 7,389,584	\$ 171,493
Combined General Fund Contribution & State Resources	7,561,077	95.84%	7,389,584	171,493
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	166,437		162,312	4,125
Title I, Part A - June 30, 2010 Deferred Revenue	4,231		4,231	-
	170,668	2.16%	166,543	4,125
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	125,561		122,941	2,620
Title II, Part A - June 30, 2010 Deferred Revenue	3,508		3,508	-
	129,069	1.64%	126,449	2,620
Title III, Part A: <i>English Language Acq</i>	27,857		27,042	815
Title III, Part A - June 30, 2010 Deferred Revenue	715		715	-
	28,572	0.36%	27,757	815
<b>Total Restricted Federal Resources</b>	328,309	4.16%	320,749	7,560
<b>Totals</b>	<b>\$ 7,889,386</b>	<b>100.00%</b>	<b>\$ 7,710,333</b>	<b>\$ 179,053</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 6/APA

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,434,208		\$ 4,397,185	\$ 37,023
General Fund Reserve for Encumbrances at June 30, 2010	720		720	-
Combined General Fund Contribution & State Resources	4,434,928	96.21%	4,397,905	37,023
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	89,689		88,716	973
Title I, Part A - June 30, 2010 Deferred Revenue	1,336		1,336	-
	91,025	1.97%	90,052	973
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	67,662		67,065	597
Title II, Part A - June 30, 2010 Deferred Revenue	1,045		1,045	-
	68,707	1.49%	68,110	597
Title III, Part A: <i>English Language Acq</i>	15,012		14,979	33
Title III, Part A - June 30, 2010 Deferred Revenue	106		106	-
	15,118	0.33%	15,085	33
<b>Total Restricted Federal Resources</b>	174,850	3.79%	173,247	1,603
<b>Totals</b>	\$ 4,609,778	100.00%	\$ 4,571,152	\$ 38,626

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 7

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,542,982		\$ 2,464,060	\$ 78,922
Combined General Fund Contribution & State Resources	2,542,982	96.38%	2,464,060	78,922
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	49,068		47,564	1,504
Title I, Part A - June 30, 2010 Deferred Revenue	1,267		1,267	-
	50,335	1.91%	48,831	1,504
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	37,017		35,793	1,224
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	37,017	1.40%	35,793	1,224
Title III, Part A: <i>English Language Acq</i>	8,213		7,879	334
Title III, Part A - June 30, 2010 Deferred Revenue	46		46	-
	8,259	0.31%	7,925	334
<b>Total Restricted Federal Resources</b>	95,611	3.62%	92,549	3,062
<b>Totals</b>	\$ 2,638,593	100.00%	\$ 2,556,609	\$ 81,984

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 8

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,194,099		\$ 4,080,885	\$ 113,214
General Fund Reserve for Encumbrances at June 30, 2010	1,459		1,459	-
Combined General Fund Contribution & State Resources	4,195,558	95.66%	4,082,344	113,214
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	92,565		90,066	2,499
Title I, Part A - June 30, 2010 Deferred Revenue	6,381		6,381	-
	98,946	2.26%	96,447	2,499
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	69,831		67,756	2,075
Title II, Part A - June 30, 2010 Deferred Revenue	4,792		4,792	-
	74,623	1.70%	72,548	2,075
Title III, Part A: <i>English Language Acq</i>	15,493		15,180	313
Title III, Part A - June 30, 2010 Deferred Revenue	1,037		1,037	-
	16,530	0.38%	16,217	313
Total Restricted Federal Resources	190,099	4.34%	185,212	4,887
<b>Totals</b>	<b>\$ 4,385,657</b>	<b>100.00%</b>	<b>\$ 4,267,556</b>	<b>\$ 118,101</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No.9

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,462,394		\$ 9,367,904	\$ 94,490
General Fund Reserve for Encumbrances at June 30, 2010	1,157		1,157	-
Combined General Fund Contribution & State Resources	9,463,551	95.94%	9,369,061	94,490
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	207,058		204,612	2,446
Title I, Part A - June 30, 2010 Deferred Revenue	2,418		2,418	-
	209,476	2.12%	207,030	2,446
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	156,205		154,296	1,909
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	156,205	1.58%	154,296	1,909
Title III, Part A: <i>English Language Acq</i>	34,656		34,615	41
Title III, Part A - June 30, 2010 Deferred Revenue	541		541	-
	35,197	0.36%	35,156	41
<b>Total Restricted Federal Resources</b>	400,878	4.06%	396,482	4,396
<b>Totals</b>	<b>\$ 9,864,429</b>	<b>100.00%</b>	<b>\$ 9,765,543</b>	<b>\$ 98,886</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 10

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,785,275		\$ 4,710,875	\$ 74,400
General Fund Reserve for Encumbrances at June 30, 2010	6,089		6,089	-
Combined General Fund Contribution & State Resources	4,791,364	95.96%	4,716,964	74,400
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	98,856		97,267	1,589
Title I, Part A - June 30, 2010 Deferred Revenue	5,960		5,960	-
	104,816	2.10%	103,227	1,589
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	74,577		73,187	1,390
Title II, Part A - June 30, 2010 Deferred Revenue	4,970		4,970	-
	79,547	1.59%	78,157	1,390
Title III, Part A: <i>English Language Acq</i>	16,546		16,335	211
Title III, Part A - June 30, 2010 Deferred Revenue	869		869	-
	17,415	0.35%	17,204	211
<b>Total Restricted Federal Resources</b>	201,778	4.04%	198,588	3,190
<b>Totals</b>	\$ 4,993,142	100.00%	\$ 4,915,552	\$ 77,590

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,932,633		\$ 1,862,718	\$ 69,915
Combined General Fund Contribution & State Resources	1,932,633	96.88%	1,862,718	69,915
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	28,758		27,640	1,118
Title I, Part A - June 30, 2010 Deferred Revenue	3,508		3,508	-
	32,266	1.62%	31,148	1,118
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	21,695		20,767	928
Title II, Part A - June 30, 2010 Deferred Revenue	2,882		2,882	-
	24,577	1.23%	23,649	928
Title III, Part A: <i>English Language Acq</i>	4,813		4,656	157
Title III, Part A - June 30, 2010 Deferred Revenue	535		535	-
	5,348	0.27%	5,191	157
<b>Total Restricted Federal Resources</b>	62,191	3.12%	59,988	2,203
<b>Totals</b>	<b>\$ 1,994,824</b>	<b>100.00%</b>	<b>\$ 1,922,706</b>	<b>\$ 72,118</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,244,208		\$ 4,163,289	\$ 80,919
General Fund Reserve for Encumbrances at June 30, 2010	279		279	-
Combined General Fund Contribution & State Resources	4,244,487	95.16%	4,163,568	80,919
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	87,892		85,885	2,007
Title I, Part A - June 30, 2010 Deferred Revenue	24,373		24,373	-
	112,265	2.52%	110,258	2,007
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	66,306		64,564	1,742
Title II, Part A - June 30, 2010 Deferred Revenue	19,442		19,442	-
	85,748	1.92%	84,006	1,742
Title III, Part A: <i>English Language Acq</i>	14,711		14,414	297
Title III, Part A - June 30, 2010 Deferred Revenue	3,087		3,087	-
	17,798	0.40%	17,501	297
<b>Total Restricted Federal Resources</b>	215,811	4.84%	211,765	4,046
<b>Totals</b>	<b>\$ 4,460,298</b>	<b>100.00%</b>	<b>\$ 4,375,333</b>	<b>\$ 84,965</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 13

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,226,503		\$ 4,145,890	\$ 80,613
Combined General Fund Contribution & State Resources	4,226,503	95.40%	4,145,890	80,613
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	99,395		97,558	1,837
Title I, Part A - June 30, 2010 Deferred Revenue	5,872		5,872	-
	105,267	2.38%	103,430	1,837
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	74,984		73,575	1,409
Title II, Part A - June 30, 2010 Deferred Revenue	5,518		5,518	-
	80,502	1.82%	79,093	1,409
Title III, Part A: <i>English Language Acq</i>	16,636		16,389	247
Title III, Part A - June 30, 2010 Deferred Revenue	994		994	-
	17,630	0.40%	17,383	247
<b>Total Restricted Federal Resources</b>	203,399	4.60%	199,906	3,493
<b>Totals</b>	\$ 4,429,902	100.00%	\$ 4,345,796	\$ 84,106

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 14

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,199,840		\$ 2,146,247	\$ 53,593
Combined General Fund Contribution & State Resources	2,199,840	96.62%	2,146,247	53,593
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	38,104		37,087	1,017
Title I, Part A - June 30, 2010 Deferred Revenue	3,341		3,341	-
	41,445	1.82%	40,428	1,017
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	28,746		27,989	757
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	28,746	1.26%	27,989	757
Title III, Part A: <i>English Language Acq</i>	6,378		6,302	76
Title III, Part A - June 30, 2010 Deferred Revenue	362		362	-
	6,740	0.30%	6,664	76
<b>Total Restricted Federal Resources</b>	76,931	3.38%	75,081	1,850
<b>Totals</b>	\$ 2,276,771	100.00%	\$ 2,221,328	\$ 55,443

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 15

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,001,895		\$ 5,909,709	\$ 92,186
General Fund Reserve for Encumbrances at June 30, 2010	21		21	-
Combined General Fund Contribution & State Resources	6,001,916	95.93%	5,909,730	92,186
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	126,535		124,276	2,259
Title I, Part A - June 30, 2010 Deferred Revenue	6,326		6,326	-
	132,861	2.12%	130,602	2,259
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	95,459		93,686	1,773
Title II, Part A - June 30, 2010 Deferred Revenue	4,881		4,881	-
	100,340	1.60%	98,567	1,773
Title III, Part A: <i>English Language Acq</i>	21,179		20,843	336
Title III, Part A - June 30, 2010 Deferred Revenue	719		719	-
	21,898	0.35%	21,562	336
<b>Total Restricted Federal Resources</b>	255,099	4.07%	250,731	4,368
<b>Totals</b>	\$ 6,257,015	100.00%	\$ 6,160,461	\$ 96,554

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 18 Includes ELC

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	\$ 6,195,590		\$ 6,100,071	\$ 95,519
General Fund Reserve for Encumbrances at June 30, 2010	1,355		1,355	-
Combined General Fund Contribution & State Resources	6,196,945	94.31%	6,101,426	95,519
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	185,130		181,926	3,204
Title I, Part A - June 30, 2010 Deferred Revenue	9,573		9,573	-
	194,703	2.96%	191,499	3,204
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	139,662		137,281	2,381
Title II, Part A - June 30, 2010 Deferred Revenue	7,637		7,637	-
	147,299	2.24%	144,918	2,381
Title III, Part A: <i>English Language Acq</i>	30,986		30,532	454
Title III, Part A - June 30, 2010 Deferred Revenue	1,169		1,169	-
	32,155	0.49%	31,701	454
Total Restricted Federal Resources	374,157	5.69%	368,118	6,039
<b>Totals</b>	<b>\$ 6,571,102</b>	<b>100.00%</b>	<b>\$ 6,469,544</b>	<b>\$ 101,558</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 19

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,592,462		\$ 2,532,830	\$ 59,632
General Fund Reserve for Encumbrances at June 30, 2010	420		420	-
Combined General Fund Contribution & State Resources	2,592,882	95.84%	2,533,250	59,632
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	56,977		55,558	1,419
Title I, Part A - June 30, 2010 Deferred Revenue	2,857		2,857	-
	59,834	2.21%	58,415	1,419
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	42,983		42,027	956
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	42,983	1.59%	42,027	956
Title III, Part A: <i>English Language Acq</i>	9,536		9,204	332
Title III, Part A - June 30, 2010 Deferred Revenue	312		312	-
	9,848	0.36%	9,516	332
<b>Total Restricted Federal Resources</b>	112,665	4.16%	109,958	2,707
<b>Totals</b>	<b>\$ 2,705,547</b>	<b>100.00%</b>	<b>\$ 2,643,208</b>	<b>\$ 62,339</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 20

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,401,467		\$ 4,370,416	\$ 31,051
Combined General Fund Contribution & State Resources	4,401,467	96.62%	4,370,416	31,051
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	76,568		75,939	629
Title I, Part A - June 30, 2010 Deferred Revenue	3,671		3,671	-
	80,239	1.76%	79,610	629
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	57,763		57,333	430
Title II, Part A - June 30, 2010 Deferred Revenue	2,827		2,827	-
	60,590	1.33%	60,160	430
Title III, Part A: <i>English Language Acq</i>	12,816		12,529	287
Title III, Part A - June 30, 2010 Deferred Revenue	589		589	-
	13,405	0.29%	13,118	287
<b>Total Restricted Federal Resources</b>	154,234	3.38%	152,888	1,346
<b>Totals</b>	\$ 4,555,701	100.00%	\$ 4,523,304	\$ 32,397

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 21

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,289,336		\$ 5,194,993	\$ 94,343
General Fund Reserve for Encumbrances at June 30, 2010	862		862	-
Combined General Fund Contribution & State Resources	5,290,198	96.18%	5,195,855	94,343
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,124		105,369	1,755
Title I, Part A - June 30, 2010 Deferred Revenue	2,135		2,135	-
	109,259	1.99%	107,504	1,755
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	80,814		79,440	1,374
Title II, Part A - June 30, 2010 Deferred Revenue	1,593		1,593	-
	82,407	1.50%	81,033	1,374
Title III, Part A: <i>English Language Acq</i>	17,930		17,564	366
Title III, Part A - June 30, 2010 Deferred Revenue	263		263	-
	18,193	0.33%	17,827	366
<b>Total Restricted Federal Resources</b>	209,859	3.82%	206,364	3,495
<b>Totals</b>	<b>\$ 5,500,057</b>	<b>100.00%</b>	<b>\$ 5,402,219</b>	<b>\$ 97,838</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,433,852		\$ 4,372,084	\$ 61,768
Combined General Fund Contribution & State Resources	4,433,852	96.07%	4,372,084	61,768
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	93,823		92,535	1,288
Title I, Part A - June 30, 2010 Deferred Revenue	759		759	-
	94,582	2.05%	93,294	1,288
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	70,780		69,629	1,151
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	70,780	1.53%	69,629	1,151
Title III, Part A: <i>English Language Acq</i>	15,704		15,680	24
Title III, Part A - June 30, 2010 Deferred Revenue	248		248	-
	15,952	0.35%	15,928	24
<b>Total Restricted Federal Resources</b>	181,314	3.93%	178,851	2,463
<b>Totals</b>	<b>\$ 4,615,166</b>	<b>100.00%</b>	<b>\$ 4,550,935</b>	<b>\$ 64,231</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 25

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,430,529		\$ 4,318,360	\$ 112,169
Combined General Fund Contribution & State Resources	4,430,529	95.21%	4,318,360	112,169
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	110,718		107,910	2,808
Title I, Part A - June 30, 2010 Deferred Revenue	5,480		5,480	-
	116,198	2.50%	113,390	2,808
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	83,526		81,085	2,441
Title II, Part A - June 30, 2010 Deferred Revenue	4,185		4,185	-
	87,711	1.88%	85,270	2,441
Title III, Part A: <i>English Language Acq</i>	18,531		18,028	503
Title III, Part A - June 30, 2010 Deferred Revenue	568		568	-
	19,099	0.41%	18,596	503
Total Restricted Federal Resources	223,008	4.79%	217,256	5,752
Totals	\$ 4,653,537	100.00%	\$ 4,535,616	\$ 117,921

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 26

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,119,938		\$ 4,010,271	\$ 109,667
General Fund Reserve for Encumbrances at June 30, 2010	144		144	-
Combined General Fund Contribution & State Resources	4,120,082	95.92%	4,010,415	109,667
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	88,611		86,082	2,529
Title I, Part A - June 30, 2010 Deferred Revenue	2,555		2,555	-
	91,166	2.12%	88,637	2,529
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	66,848		65,119	1,729
Title II, Part A - June 30, 2010 Deferred Revenue	2,195		2,195	-
	69,043	1.61%	67,314	1,729
Title III, Part A: <i>English Language Acq</i>	14,831		14,324	507
Title III, Part A - June 30, 2010 Deferred Revenue	309		309	-
	15,140	0.35%	14,633	507
<b>Total Restricted Federal Resources</b>	175,349	4.08%	170,584	4,765
<b>Totals</b>	\$ 4,295,431	100.00%	\$ 4,180,999	\$ 114,432

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 27

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,854,497		\$ 5,748,589	\$ 105,908
Combined General Fund Contribution & State Resources	5,854,497	95.25%	5,748,589	105,908
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	147,205		144,202	3,003
Title I, Part A - June 30, 2010 Deferred Revenue	4,869		4,869	-
	152,074	2.47%	149,071	3,003
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	111,052		108,802	2,250
Title II, Part A - June 30, 2010 Deferred Revenue	4,057		4,057	-
	115,109	1.87%	112,859	2,250
Title III, Part A: <i>English Language Acq</i>	24,638		23,960	678
Title III, Part A - June 30, 2010 Deferred Revenue	785		785	-
	25,423	0.41%	24,745	678
<b>Total Restricted Federal Resources</b>	292,606	4.75%	286,675	5,931
<b>Totals</b>	<b>\$ 6,147,103</b>	<b>100.00%</b>	<b>\$ 6,035,264</b>	<b>\$ 111,839</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 28

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,136,264		\$ 4,077,786	\$ 58,478
General Fund Reserve for Encumbrances at June 30, 2010	653		653	-
Combined General Fund Contribution & State Resources	4,136,917	96.07%	4,078,439	58,478
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	83,398		82,327	1,071
Title I, Part A - June 30, 2010 Deferred Revenue	4,277		4,277	-
	87,675	2.04%	86,604	1,071
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	62,916		62,074	842
Title II, Part A - June 30, 2010 Deferred Revenue	3,728		3,728	-
	66,644	1.55%	65,802	842
Title III, Part A: <i>English Language Acq</i>	13,959		13,820	139
Title III, Part A - June 30, 2010 Deferred Revenue	614		614	-
	14,573	0.34%	14,434	139
<b>Total Restricted Federal Resources</b>	168,892	3.93%	166,840	2,052
<b>Totals</b>	<b>\$ 4,305,809</b>	<b>100.00%</b>	<b>\$ 4,245,279</b>	<b>\$ 60,530</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,649,620		\$ 2,546,988	\$ 102,632
General Fund Reserve for Encumbrances at June 30, 2010	46		46	-
Combined General Fund Contribution & State Resources	2,649,666	96.07%	2,547,034	102,632
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	54,640		52,486	2,154
Title I, Part A - June 30, 2010 Deferred Revenue	3,190		3,190	-
	57,830	2.10%	55,676	2,154
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	41,221		39,503	1,718
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	41,221	1.49%	39,503	1,718
Title III, Part A: <i>English Language Acq</i>	9,145		8,764	381
Title III, Part A - June 30, 2010 Deferred Revenue	250		250	-
	9,395	0.34%	9,014	381
Total Restricted Federal Resources	108,446	3.93%	104,193	4,253
<b>Totals</b>	<b>\$ 2,758,112</b>	<b>100.00%</b>	<b>\$ 2,651,227</b>	<b>\$ 106,885</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 30

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	\$ 6,032,745		\$ 5,925,008	\$ 107,737
Other State Resources				
Preschool Education Aid	1,400,000		1,400,000	
Total Other State Resources	1,400,000		1,400,000	-
Combined General Fund Contribution & State Resources	7,432,745	96.16%	7,325,008	107,737
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	148,643		146,648	1,995
Title I, Part A - June 30, 2010 Deferred Revenue	5,702		5,702	-
	154,345	2.00%	152,350	1,995
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	112,137		110,312	1,825
Title II, Part A - June 30, 2010 Deferred Revenue	4,713		4,713	-
	116,850	1.51%	115,025	1,825
Title III, Part A: <i>English Language Acq</i>	24,879		24,563	316
Title III, Part A - June 30, 2010 Deferred Revenue	575		575	-
	25,454	0.33%	25,138	316
Total Restricted Federal Resources	296,649	3.84%	292,513	4,136
Totals	\$ 7,729,394	100.00%	\$ 7,617,521	\$ 111,873

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 33 EWK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,356,442		\$ 3,268,028	\$ 88,414
Combined General Fund Contribution & State Resources	3,356,442	95.93%	3,268,028	88,414
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	71,895		69,831	2,064
Title I, Part A - June 30, 2010 Deferred Revenue	2,050		2,050	-
	73,945	2.11%	71,881	2,064
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	54,238		52,934	1,304
Title II, Part A - June 30, 2010 Deferred Revenue	1,573		1,573	-
	55,811	1.60%	54,507	1,304
Title III, Part A: <i>English Language Acq</i>	12,033		11,872	161
Title III, Part A - June 30, 2010 Deferred Revenue	392		392	-
	12,425	0.36%	12,264	161
<b>Total Restricted Federal Resources</b>	142,181	4.07%	138,652	3,529
<b>Totals</b>	\$ 3,498,623	100.00%	\$ 3,406,680	\$ 91,943

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 34 RC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,300,300		\$ 2,247,617	\$ 52,683
Combined General Fund Contribution & State Resources	2,300,300	94.96%	2,247,617	52,683
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	60,032		58,566	1,466
Title I, Part A - June 30, 2010 Deferred Revenue	3,447		3,447	-
	63,479	2.62%	62,013	1,466
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	45,289		44,171	1,118
Title II, Part A - June 30, 2010 Deferred Revenue	2,930		2,930	-
	48,219	1.99%	47,101	1,118
Title III, Part A: <i>English Language Acq</i>	10,048		9,741	307
Title III, Part A - June 30, 2010 Deferred Revenue	437		437	-
	10,485	0.43%	10,178	307
<b>Total Restricted Federal Resources</b>	122,183	5.04%	119,292	2,891
<b>Totals</b>	\$ 2,422,483	100.00%	\$ 2,366,909	\$ 55,574

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 36 Alexander Hamilton Acad

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,469,266		\$ 2,431,280	\$ 37,986
General Fund Reserve for Encumbrances at June 30, 2010	528		528	-
Combined General Fund Contribution & State Resources	2,469,794	96.15%	2,431,808	37,986
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	49,608		48,917	691
Title I, Part A - June 30, 2010 Deferred Revenue	2,931		2,931	-
	52,539	2.05%	51,848	691
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	37,424		36,926	498
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	37,424	1.46%	36,926	498
Title III, Part A: <i>English Language Acq</i>	8,303		8,152	151
Title III, Part A - June 30, 2010 Deferred Revenue	447		447	-
	8,750	0.34%	8,599	151
<b>Total Restricted Federal Resources</b>	98,713	3.85%	97,373	1,340
<b>Totals</b>	\$ 2,568,507	100.00%	\$ 2,529,181	\$ 39,326

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,173,729		\$ 1,127,804	\$ 45,925
Combined General Fund Contribution & State Resources	1,173,729	95.87%	1,127,804	45,925
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	25,163		24,149	1,014
Title I, Part A - June 30, 2010 Deferred Revenue	1,967		1,967	-
	27,130	2.22%	26,116	1,014
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	18,983		18,234	749
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	18,983	1.55%	18,234	749
Title III, Part A: <i>English Language Acq</i>	4,212		3,981	231
Title III, Part A - June 30, 2010 Deferred Revenue	254		254	-
	4,466	0.36%	4,235	231
Total Restricted Federal Resources	50,579	4.13%	48,585	1,994
Totals	\$ 1,224,308	100.00%	\$ 1,176,389	\$ 47,919

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 41 Dale Ave

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,475,729		\$ 3,437,911	\$ 37,818
Combined General Fund Contribution & State Resources	3,475,729	96.09%	3,437,911	37,818
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	69,738		68,923	815
Title I, Part A - June 30, 2010 Deferred Revenue	4,064		4,064	-
	73,802	2.04%	72,987	815
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	52,611		51,979	632
Title II, Part A - June 30, 2010 Deferred Revenue	3,119		3,119	-
	55,730	1.54%	55,098	632
Title III, Part A: <i>English Language Acq</i>	11,672		11,422	250
Title III, Part A - June 30, 2010 Deferred Revenue	385		385	-
	12,057	0.33%	11,807	250
<b>Total Restricted Federal Resources</b>	141,589	3.91%	139,892	1,697
<b>Totals</b>	<b>\$ 3,617,318</b>	<b>100.00%</b>	<b>\$ 3,577,803</b>	<b>\$ 39,515</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No 44 BUILD

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	\$ 15,013		\$ 7,272	\$ 7,741
Combined General Fund Contribution & State Resources	15,013	12.85%	7,272	7,741
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	53,023		25,662	27,361
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	53,023	45.35%	25,662	27,361
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	40,000		19,358	20,642
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	40,000	34.21%	19,358	20,642
Title III, Part A: <i>English Language Acq</i>	8,875		4,295	4,580
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	8,875	7.59%	4,295	4,580
<b>Total Restricted Federal Resources</b>	101,898	87.15%	49,315	52,583
<b>Totals</b>	\$ 116,911	100.00%	\$ 56,587	\$ 60,324

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. Academies

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	\$ 16,534,950		\$ 16,126,914	\$ 408,036
General Fund Reserve for Encumbrances at June 30, 2010	6,698		6,698	-
Combined General Fund Contribution & State Resources	16,541,648	98.83%	16,133,612	408,036
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	196,453		190,998	5,455
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	196,453	1.17%	190,998	5,455
Total Restricted Federal Resources	196,453	1.17%	190,998	5,455
Totals	\$ 16,738,101	100.00%	\$ 16,324,610	\$ 413,491

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 50 JFK

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	\$ 24,504,184		\$ 24,220,038	\$ 284,146
General Fund Reserve for Encumbrances at June 30, 2010	7,972		7,972	-
Combined General Fund Contribution & State Resources	24,512,156	99.01%	24,228,010	284,146
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	244,623		242,256	2,367
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	244,623	0.99%	242,256	2,367
Total Restricted Federal Resources	244,623	0.99%	242,256	2,367
Totals	\$ 24,756,779	100.00%	\$ 24,470,266	\$ 286,513

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 51 Eastside

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	\$ 23,290,966		\$ 22,476,233	\$ 814,733
General Fund Reserve for Encumbrances at June 30, 2010	868,639		868,639	-
Combined General Fund Contribution & State Resources	24,159,605	99.15%	23,344,872	814,733
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	208,316		200,133	8,183
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	208,316	0.85%	200,133	8,183
<b>Total Restricted Federal Resources</b>	208,316	0.85%	200,133	8,183
<b>Totals</b>	\$ 24,367,921	100.00%	\$ 23,545,005	\$ 822,916

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 52 Rosa Parks

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	\$ 4,076,094		\$ 4,015,772	\$ 60,322
General Fund Reserve for Encumbrances at June 30, 2010	3,053		3,053	-
Combined General Fund Contribution & State Resources	4,079,147	99.18%	4,018,825	60,322
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	33,791		33,227	564
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	33,791	0.82%	33,227	564
Total Restricted Federal Resources	33,791	0.82%	33,227	564
<b>Totals</b>	<b>\$ 4,112,938</b>	<b>100.00%</b>	<b>\$ 4,052,052</b>	<b>\$ 60,886</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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	\$ 3,854,256		\$ 3,786,328	\$ 67,928
General Fund Reserve for Encumbrances at June 30, 2010	8,499		8,499	-
Combined General Fund Contribution & State Resources	3,862,755	98.68%	3,794,827	67,928
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	51,764		50,762	1,002
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	51,764	1.32%	50,762	1,002
Total Restricted Federal Resources	51,764	1.32%	50,762	1,002
Totals	\$ 3,914,519	100.00%	\$ 3,845,589	\$ 68,930

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: YES

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	\$ 698,708		\$ 698,286	\$ 422
Combined General Fund Contribution & State Resources	698,708	100.00%	698,286	422
Totals	\$ 698,708	100.00%	\$ 698,286	\$ 422

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 316 New Roberto Clemente

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,058,470		\$ 5,987,418	\$ 71,052
Combined General Fund Contribution & State Resources	6,058,470	95.91%	5,987,418	71,052
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	132,107		130,506	1,601
Title I, Part A - June 30, 2010 Deferred Revenue	3,713		3,713	-
	135,820	2.15%	134,219	1,601
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	99,662		98,495	1,167
Title II, Part A - June 30, 2010 Deferred Revenue	140		140	-
	99,802	1.58%	98,635	1,167
Title III, Part A: <i>English Language Acq</i>	22,111		21,989	122
Title III, Part A - June 30, 2010 Deferred Revenue	485		485	-
	22,596	0.36%	22,474	122
<b>Total Restricted Federal Resources</b>	258,218	4.09%	255,328	2,890
<b>Totals</b>	\$ 6,316,688	100.00%	\$ 6,242,746	\$ 73,942

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

School: No. 75 NSW

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,493,207		\$ 3,474,213	\$ 18,994
Combined General Fund Contribution & State Resources	3,493,207	97.86%	3,474,213	18,994
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	37,385		37,142	243
Title I, Part A - June 30, 2010 Deferred Revenue	4,040		4,040	-
	41,425	1.16%	41,182	243
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	28,204		28,046	158
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	28,204	0.79%	28,046	158
Title III, Part A: <i>English Language Acq</i>	6,257		6,328	(71)
Title III, Part A - June 30, 2010 Deferred Revenue	417		417	-
	6,674	0.19%	6,745	(71)
<b>Total Restricted Federal Resources</b>	76,303	2.14%	75,973	330
<b>Totals</b>	\$ 3,569,510	100.00%	\$ 3,550,186	\$ 19,324

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 6,469,811	\$ (165,005)	\$ 6,304,806	\$ 6,304,806	
Grades 1-5 - Salaries of Teachers	35,897,552	1,262,885	37,160,437	37,157,937	\$ 2,500
Grades 6-8 - Salaries of Teachers	18,952,938	335,384	19,288,322	19,288,322	
Grades 9-12 - Salaries of Teachers	21,661,132	2,878,506	24,539,638	24,539,638	
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	4,566,522	26,703	4,593,225	4,593,225	
Purchased Professional-Educational Services	102,500	(35,750)	66,750	25,423	41,327
Purchased Technical Services	9,175	29,590	38,765	36,296	2,469
Other Purchased Services (400-500 series)	72,402	4,400	76,802	38,119	38,683
General Supplies	3,513,879	1,232,645	4,746,524	3,905,603	840,921
Textbooks	477,267	(107,141)	370,126	235,722	134,404
Other Objects	123,661	(52,563)	71,098	26,144	44,954
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>91,846,839</b>	<b>5,409,654</b>	<b>97,256,493</b>	<b>96,151,235</b>	<b>1,105,258</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	837,170	112,377	949,547	949,547	
Other Salaries for Instruction	539,358	(20,545)	518,813	518,813	
Purchased Professional-Educational Services	12,000		12,000		12,000
Other Purchased Services (400-500 series)		160	160		160
General Supplies	38,786	(1,871)	36,915	21,296	15,619
Textbooks	6,450	(1,550)	4,900	435	4,465
Other Objects	264	-	264	-	264
<b>Total Cognitive - Mild</b>	<b>1,434,028</b>	<b>88,571</b>	<b>1,522,599</b>	<b>1,490,091</b>	<b>32,508</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	527,607	(36,880)	490,727	490,727	
Other Salaries for Instruction	450,976	(23,290)	427,686	427,686	
General Supplies	9,250		9,250	5,537	3,713
Textbooks	1,500	(827)	673	663	10
Other Objects	600	(600)	-	-	-
<b>Total Cognitive - Moderate</b>	<b>989,933</b>	<b>(61,597)</b>	<b>928,336</b>	<b>924,613</b>	<b>3,723</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	1,863,449	899,225	2,762,674	2,762,674	
Other Salaries for Instruction	2,489,133	47,826	2,536,959	2,536,959	
Other Purchased Services (400-500 series)	42		42	16	26
General Supplies	99,449	(20,039)	79,410	41,696	37,714
Textbooks	52,131	(27,725)	24,406	5,132	19,274
Other Objects	1,117	(893)	224	-	224
<b>Total Learning and/or Language Disabilities</b>	<b>4,505,321</b>	<b>898,394</b>	<b>5,403,715</b>	<b>5,346,477</b>	<b>57,238</b>
<b>Visual Impairments:</b>					
General Supplies	300	(300)			
Textbooks	1,000	-	1,000	-	1,000
<b>Total Visual Impairments</b>	<b>1,300</b>	<b>(300)</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Auditory Impairments:</b>					
Salaries of Teachers	\$ 221,960	\$ (750)	\$ 221,210	\$ 221,210	
Other Salaries for Instruction	90,236		90,236	90,236	
General Supplies	1,500		1,500	420	\$ 1,080
Textbooks	1,500	(1,500)			
Other Objects	500	(500)	-	-	-
<b>Total Auditory Impairments</b>	<u>315,696</u>	<u>(2,750)</u>	<u>312,946</u>	<u>311,866</u>	<u>1,080</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	827,426	318,679	1,146,105	1,146,105	
Other Salaries for Instruction	796,748	(11,100)	785,648	785,648	
General Supplies	29,184	(11,800)	17,384	12,198	5,186
Textbooks	22,263	(13,200)	9,063	6,357	2,706
Other Objects	96	-	96	-	96
<b>Total Behavioral Disabilities</b>	<u>1,675,717</u>	<u>282,579</u>	<u>1,958,296</u>	<u>1,950,308</u>	<u>7,988</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	553,475	414,602	968,077	968,077	
Other Salaries for Instruction	519,463	(133,341)	386,122	386,122	
General Supplies	33,622	(6,770)	26,852	14,936	11,916
Textbooks	7,581	(3,400)	4,181	893	3,288
Other Objects	716	-	716	-	716
<b>Total Multiple Disabilities</b>	<u>1,114,857</u>	<u>271,091</u>	<u>1,385,948</u>	<u>1,370,028</u>	<u>15,920</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	12,004,044	2,379,725	14,383,769	14,383,769	
Other Salaries for Instruction	373,512	46,615	420,127	420,127	
Other Purchased Services (400-500 series)	5,232	(2,000)	3,232	58	3,174
General Supplies	113,915	(24,872)	89,043	44,394	44,649
Textbooks	20,261	(7,566)	12,695	6,058	6,637
Other Objects	419	(419)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>12,517,383</u>	<u>2,391,483</u>	<u>14,908,866</u>	<u>14,854,406</u>	<u>54,460</u>
<b>Autism:</b>					
Salaries of Teachers	170,906	402,757	573,663	573,663	
Other Salaries for Instruction	534,074	164,612	698,686	698,686	
Purchased Professional-Educational Services	5,000		5,000	4,500	500
Other Purchased Services (400-500 series)	7,000		7,000		7,000
General Supplies	14,500	(700)	13,800	11,475	2,325
Textbooks	4,200	-	4,200	-	4,200
<b>Total Autism</b>	<u>735,680</u>	<u>566,669</u>	<u>1,302,349</u>	<u>1,288,324</u>	<u>14,025</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>23,289,915</u>	<u>4,434,140</u>	<u>27,724,055</u>	<u>27,536,113</u>	<u>187,942</u>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	14,220,228	(690,413)	13,529,815	13,529,815	
Other Salaries for Instruction	603,516	(13,703)	589,813	589,813	
Purchased Professional-Educational Services	4,000		4,000		4,000
Other Purchased Services (400-500 series)	14,526	(6,000)	8,526	8,090	436
General Supplies	367,828	(55,233)	312,595	210,184	102,411
Textbooks	86,214	(26,207)	60,007	24,810	35,197
Other Objects	2,866	(2,000)	866	-	866
<b>Total Bilingual Education - Instruction</b>	<u>15,299,178</u>	<u>(793,556)</u>	<u>14,505,622</u>	<u>14,362,712</u>	<u>142,910</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>School-Spon. Cocurricular Actvts. - Inst.:</b>					
Salaries	\$ 139,304	\$ (80,109)	\$ 59,195	\$ 59,195	
Purchased Services (300-500 series)	17,400	(2,600)	14,800		\$ 14,800
Supplies and Materials	31,312	(10,407)	20,905	16,234	4,671
Other Objects	4,200	(2,532)	1,668	-	1,668
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>192,216</b>	<b>(95,648)</b>	<b>96,568</b>	<b>75,429</b>	<b>21,139</b>
<b>School-Spon. Cocurricular Athletics - Inst.:</b>					
Salaries	888,409	38,577	926,986	926,747	239
Purchased Services (300-500 series)	150,000	(10,000)	140,000	131,342	8,658
Supplies and Materials	146,500	(500)	146,000	114,479	31,521
Other Objects	31,000	-	31,000	14,815	16,185
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,215,909</b>	<b>28,077</b>	<b>1,243,986</b>	<b>1,187,383</b>	<b>56,603</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	534,201	(284,605)	249,596	249,596	
Other Salaries for Instruction	79,524	(45,639)	33,885	33,885	
Supplies and Materials	16,150	(5,900)	10,250	4,775	5,475
<b>Total Before/After School Programs - Instruction</b>	<b>629,875</b>	<b>(336,144)</b>	<b>293,731</b>	<b>288,256</b>	<b>5,475</b>
<b>Before/After School Programs - Support</b>					
Salaries	37,080	(10,362)	26,718	26,718	
Supplies and Materials	3,150	-	3,150	-	3,150
<b>Total Before/After School Programs - Support</b>	<b>40,230</b>	<b>(10,362)</b>	<b>29,868</b>	<b>26,718</b>	<b>3,150</b>
<b>Total Before/After School Programs</b>	<b>670,105</b>	<b>(346,506)</b>	<b>323,599</b>	<b>314,974</b>	<b>8,625</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	68,200	(21,576)	46,624	41,431	5,193
Other Salaries for Instruction	40,875		40,875	33,768	7,107
General Supplies	9,300	(2,779)	6,521	1,852	4,669
<b>Total Summer School - Instruction</b>	<b>118,375</b>	<b>(24,355)</b>	<b>94,020</b>	<b>77,051</b>	<b>16,969</b>
<b>Summer School - Support</b>					
Salaries	13,782	(1,022)	12,760	12,539	221
Supplies and Materials	500	-	500	-	500
<b>Total Summer School - Support</b>	<b>14,282</b>	<b>(1,022)</b>	<b>13,260</b>	<b>12,539</b>	<b>721</b>
<b>Total Summer School</b>	<b>132,657</b>	<b>(25,377)</b>	<b>107,280</b>	<b>89,590</b>	<b>17,690</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	937,195	908,965	1,846,160	1,846,160	
Other Salaries for instruction	148,700	1,460	150,160	150,160	
Purchased Professional & Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	1,250	9,781	11,031	3,450	7,581
General Supplies	20,950	(50)	20,900	18,765	2,135
Textbooks	10,450		10,450	7,530	2,920
Other Objects	1,700	(1,135)	565	125	440
<b>Total Alternative Education Program - Instruction</b>	<b>1,121,245</b>	<b>919,021</b>	<b>2,040,266</b>	<b>2,026,190</b>	<b>14,076</b>
<b>Alternative Education Program - Support</b>					
Salaries	495,581	224,814	720,395	720,395	
Purchased Professional and Technical Services	3,000		3,000		3,000
Supplies and Materials	12,600		12,600	7,935	4,665
Other Objects	1,000	344	1,344	1,344	-
<b>Total Alternative Education Program - Support</b>	<b>512,181</b>	<b>225,158</b>	<b>737,339</b>	<b>729,674</b>	<b>7,665</b>
<b>Total Alternative Education Program</b>	<b>1,633,426</b>	<b>1,144,179</b>	<b>2,777,605</b>	<b>2,755,864</b>	<b>21,741</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	\$ 6,053,710	\$ 830,542	\$ 6,884,252	\$ 6,884,252	
Purchased Professional & Technical Services	68,000		68,000		\$ 68,000
Other Purchased Services (400-500 series)	4,100	13,780	17,880	7,300	10,580
General Supplies	221,532	(10,766)	210,766	121,252	89,514
Textbooks	47,950	3,589	51,539	22,956	28,583
Other Objects	8,080	-	8,080	450	7,630
<b>Total Supplemental/At-Risk Programs - Instruction</b>	<u>6,403,372</u>	<u>837,145</u>	<u>7,240,517</u>	<u>7,036,210</u>	<u>204,307</u>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	1,618,459	208,281	1,826,740	1,826,740	
Purchased Professional and Technical Services	2,500		2,500		2,500
Purchased Services (400-500 series)	5,900		5,900		5,900
Supplies and Materials	40,617	(4,125)	36,492	23,554	12,938
Other Objects	9,160	1,184	10,344	6,402	3,942
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<u>1,676,636</u>	<u>205,340</u>	<u>1,881,976</u>	<u>1,856,696</u>	<u>25,280</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>8,080,008</u>	<u>1,042,485</u>	<u>9,122,493</u>	<u>8,892,906</u>	<u>229,587</u>
<b>Total Instruction</b>	<u>142,360,253</u>	<u>10,797,448</u>	<u>153,157,701</u>	<u>151,366,206</u>	<u>1,791,495</u>
<b>Undistributed Expend. - Attend. &amp; Social Work:</b>					
Salaries	756,814	(112,009)	644,805	644,805	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	278,527	(9,311)	269,216	269,216	
Salaries of Community/School Coordinators	134,906	5,622	140,528	140,528	
Supplies and Materials	6,018	(2,843)	3,175	1,010	2,165
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>1,176,265</u>	<u>(118,541)</u>	<u>1,057,724</u>	<u>1,055,559</u>	<u>2,165</u>
<b>Undistributed Expenditures - Health Services:</b>					
Salaries	3,114,025	359,098	3,473,123	3,473,123	
Supplies and Materials	16,125	(5,095)	11,030	5,610	5,420
<b>Total Undistributed Expenditures - Health Services</b>	<u>3,130,150</u>	<u>354,003</u>	<u>3,484,153</u>	<u>3,478,733</u>	<u>5,420</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	5,327,318	(67,227)	5,260,091	5,260,091	
Salaries of Secretarial and Clerical Assistants	382,764	(46,259)	336,505	336,505	
Purchased Professional - Educational Services	6,500	(6,000)	500	370	130
Other Purchased Services (400-500 series)	665	(365)	300		300
Supplies and Materials	45,954	(13,266)	32,688	20,715	11,973
<b>Total Undist. Expend. - Guidance Services</b>	<u>5,763,201</u>	<u>(133,117)</u>	<u>5,630,084</u>	<u>5,617,681</u>	<u>12,403</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Prof. and Tech. Services	900		900		900
Other Purch Services (400-500)	2,250	(550)	1,700		1,700
Supplies and Materials	45,895	(11,016)	34,879	18,399	16,480
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>49,045</u>	<u>(11,566)</u>	<u>37,479</u>	<u>18,399</u>	<u>19,080</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	686,164	99,455	785,619	785,619	
Purchased Professional and Technical Services	15,560	(1,000)	14,560	7,450	7,110
Other Purchased Services (400-500 series)	7,000	(900)	6,100	593	5,507
Supplies and Materials	389,221	(120,399)	268,822	133,851	134,971
Other Objects	950	(200)	750	-	750
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>1,098,895</u>	<u>(23,044)</u>	<u>1,075,851</u>	<u>927,513</u>	<u>148,338</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	40,100	(32,750)	7,350	2,475	4,875
Other Purchased Services (400-500 series)	16,650	(7,221)	9,429	279	9,150
Supplies and Materials	8,800	(2,774)	6,026	377	5,649
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>66,050</u>	<u>(42,745)</u>	<u>23,305</u>	<u>3,131</u>	<u>20,174</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 10,104,806	\$ 643,611	\$ 10,748,417	\$ 10,748,378	\$ 39
Salaries of Secretarial and Clerical Assistants	3,535,055	17,959	3,553,014	3,553,011	3
Other Purchased Services (400-500 series)	60,758	(8,872)	51,886	9,797	42,089
Supplies and Materials	320,709	(48,453)	272,256	198,237	74,019
Other Objects	50,506	(17,516)	32,990	15,524	17,466
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>14,071,834</b>	<b>586,729</b>	<b>14,658,563</b>	<b>14,524,947</b>	<b>133,616</b>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	38,400	(10,669)	27,731	18,235	9,496
<b>Total Undist. Expend. - Custodial Services</b>	<b>38,400</b>	<b>(10,669)</b>	<b>27,731</b>	<b>18,235</b>	<b>9,496</b>
<b>Undist. Expend. - Security</b>					
Salaries	366,809	922,027	1,288,836	1,288,836	
General Supplies	65,505	(8,332)	57,173	44,471	12,702
<b>Total Undist. Expend. - Security</b>	<b>432,314</b>	<b>913,695</b>	<b>1,346,009</b>	<b>1,333,307</b>	<b>12,702</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>470,714</b>	<b>903,026</b>	<b>1,373,740</b>	<b>1,351,542</b>	<b>22,198</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	439,876	(11,266)	428,610	240,460	188,150
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>439,876</b>	<b>(11,266)</b>	<b>428,610</b>	<b>240,460</b>	<b>188,150</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	2,209,428	36,978	2,246,406	1,529,902	716,504
T.P.A.F. Contributions - ERIE	380,223	3,347	383,570	292,643	90,927
Health Benefits	35,326,372	2,421,676	37,748,048	36,969,644	778,404
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>37,916,023</b>	<b>2,462,001</b>	<b>40,378,024</b>	<b>38,792,189</b>	<b>1,585,835</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>37,916,023</b>	<b>2,462,001</b>	<b>40,378,024</b>	<b>38,792,189</b>	<b>1,585,835</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>64,182,053</b>	<b>3,965,480</b>	<b>68,147,533</b>	<b>66,010,154</b>	<b>2,137,379</b>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<b>206,542,306</b>	<b>14,762,928</b>	<b>221,305,234</b>	<b>217,376,360</b>	<b>3,928,874</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	3,000	(3,000)			
Grades 9-12		598,143	598,143	155,260	442,883
<b>Special Education - Instruction:</b>					
At-Risk Programs	28,500		28,500	17,193	11,307
Undistributed Expenditures - School Admin.		3,295	3,295	3,295	
Undistributed Expenditures - Security	10,000	43,832	53,832	36,302	17,530
<b>Total Equipment</b>	<b>41,500</b>	<b>642,270</b>	<b>683,770</b>	<b>212,050</b>	<b>471,720</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>41,500</b>	<b>642,270</b>	<b>683,770</b>	<b>212,050</b>	<b>471,720</b>
<b>District-wide School Based Expenditures</b>	<b>206,583,806</b>	<b>15,405,198</b>	<b>221,989,004</b>	<b>217,588,410</b>	<b>4,400,594</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	206,583,806	15,405,198	221,989,004	217,588,410	4,400,594
<b>Total Other Financing Sources:</b>	<b>206,583,806</b>	<b>15,405,198</b>	<b>221,989,004</b>	<b>217,588,410</b>	<b>4,400,594</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 148,440		\$ 148,440	\$ 148,440	
Grades 1-5 - Salaries of Teachers	702,900	\$ (47,034)	655,866	655,866	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	90,850	180	91,030	91,030	
Other Purchased Services (400-500 series)	4,000		4,000		\$ 4,000
General Supplies	33,630		33,630	32,597	1,033
Textbooks	400		400	234	166
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>980,220</b>	<b>(46,854)</b>	<b>933,366</b>	<b>928,167</b>	<b>5,199</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	233,947	98,817	332,764	332,764	
Other Salaries for Instruction	31,503	924	32,427	32,427	
General Supplies	3,717	-	3,717	1,004	2,713
<b>Total Resource Room/Resource Center</b>	<b>269,167</b>	<b>99,741</b>	<b>368,908</b>	<b>366,195</b>	<b>2,713</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>269,167</b>	<b>99,741</b>	<b>368,908</b>	<b>366,195</b>	<b>2,713</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(416)	2,678	2,678	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>(416)</b>	<b>2,678</b>	<b>2,678</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>(416)</b>	<b>2,678</b>	<b>2,678</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,252,481</b>	<b>52,471</b>	<b>1,304,952</b>	<b>1,297,040</b>	<b>7,912</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	3,280	546	3,826	3,826	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	625	8,825	8,825	
Supplies and Materials	100	-	100	96	4
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>11,580</b>	<b>1,171</b>	<b>12,751</b>	<b>12,747</b>	<b>4</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	100	-	100	97	3
<b>Total Undistributed Expenditures - Health Services</b>	<b>91,222</b>	<b>-</b>	<b>91,222</b>	<b>91,219</b>	<b>3</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		50,829	50,829	50,829	
Supplies and Materials	200	-	200	186	14
<b>Total Undist. Expend. - Guidance Services</b>	<b>200</b>	<b>50,829</b>	<b>51,029</b>	<b>51,015</b>	<b>14</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	600	-	600	478	122
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>478</b>	<b>122</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	1,600	-	1,600	1,587	13
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>	<b>1,587</b>	<b>13</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	89,568	3,732	93,300	93,300	
Salaries of Secretarial and Clerical Assistants	29,305		29,305	29,305	
Other Purchased Services (400-500 series)	203		203		203
Supplies and Materials	500		500	447	53
Other Objects	300	-	300	295	5
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>119,876</b>	<b>3,732</b>	<b>123,608</b>	<b>123,347</b>	<b>261</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	\$ 4,200	-	\$ 4,200	-	\$ 4,200
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	21,960		21,960	\$ 13,043	8,917
T.P.A.F. Contributions - ERIP	6,073		6,073	4,335	1,738
Health Benefits	316,918	\$ 43,574	360,492	354,262	6,230
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>344,951</u>	<u>43,574</u>	<u>388,525</u>	<u>371,640</u>	<u>16,885</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>344,951</u>	<u>43,574</u>	<u>388,525</u>	<u>371,640</u>	<u>16,885</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>574,229</u>	<u>99,306</u>	<u>673,535</u>	<u>652,033</u>	<u>21,502</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>1,826,710</u>	<u>151,777</u>	<u>1,978,487</u>	<u>1,949,073</u>	<u>29,414</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>1,826,710</u>	<u>151,777</u>	<u>1,978,487</u>	<u>1,949,073</u>	<u>29,414</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	1,826,710	151,777	1,978,487	1,949,073	29,414
<b>Total Other Financing Sources</b>	<u>1,826,710</u>	<u>151,777</u>	<u>1,978,487</u>	<u>1,949,073</u>	<u>29,414</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 213,640	\$ (12,628)	\$ 201,012	\$ 201,012	
Grades 1-5 - Salaries of Teachers	755,348	70,971	826,319	826,319	
Grades 6-8 - Salaries of Teachers	436,946	(2,368)	434,578	434,578	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	118,264	5,833	124,097	124,097	
General Supplies	74,355	1,719	76,074	34,501	\$ 41,573
Textbooks	4,000		4,000	598	3,402
Other Objects	1,000	125	1,125	-	1,125
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,603,553</b>	<b>63,652</b>	<b>1,667,205</b>	<b>1,621,105</b>	<b>46,100</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	292,038	33,312	325,350	325,350	
Other Salaries for Instruction	163,839	(1,373)	162,466	162,466	
General Supplies	5,000		5,000	3,012	1,988
Textbooks	2,200	-	2,200	-	2,200
<b>Total Learning and/or Language Disabilities</b>	<b>463,077</b>	<b>31,939</b>	<b>495,016</b>	<b>490,828</b>	<b>4,188</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	80,073	1	80,074	80,074	-
<b>Total Behavioral Disabilities</b>	<b>80,073</b>	<b>1</b>	<b>80,074</b>	<b>80,074</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	262,027	32,560	294,587	294,587	
General Supplies	1,500		1,500	1,500	
Textbooks	1,000	-	1,000	-	1,000
<b>Total Resource Room/Resource Center</b>	<b>264,527</b>	<b>32,560</b>	<b>297,087</b>	<b>296,087</b>	<b>1,000</b>
<b>Autism:</b>					
Salaries of Teachers	109,654	195,390	305,044	305,044	
Other Salaries for Instruction	354,329	(1,183)	353,146	353,146	
Other Purchased Services (400-500 series)	7,000		7,000	-	7,000
General Supplies	6,500		6,500	4,910	1,590
Textbooks	3,200	-	3,200	-	3,200
<b>Total Autism</b>	<b>480,683</b>	<b>194,207</b>	<b>674,890</b>	<b>663,100</b>	<b>11,790</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,288,360</b>	<b>258,707</b>	<b>1,547,067</b>	<b>1,530,089</b>	<b>16,978</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	490,309	(3,996)	486,313	486,313	
Other Salaries for Instruction	30,711		30,711	30,711	
Other Purchased Services (400-500 series)	14,000	(6,000)	8,000	8,000	
General Supplies	21,500	(10,000)	11,500	10,547	953
Textbooks	2,000	-	2,000	-	2,000
<b>Total Bilingual Education - Instruction</b>	<b>558,520</b>	<b>(19,996)</b>	<b>538,524</b>	<b>535,571</b>	<b>2,953</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(3,094)	-	-	-
Other Salaries for Instruction	2,184	(2,184)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(5,278)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(5,278)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,455,711</b>	<b>297,085</b>	<b>3,752,796</b>	<b>3,686,765</b>	<b>66,031</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	845	9,045	9,045	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(125)	8,075	8,075	
Supplies and Materials	215	-	215	-	215
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,615</b>	<b>720</b>	<b>17,335</b>	<b>17,120</b>	<b>215</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	885	92,707	92,707	
Supplies and Materials	215	-	215	-	215
<b>Total Undistributed Expenditures - Health Services</b>	<b>92,037</b>	<b>885</b>	<b>92,922</b>	<b>92,707</b>	<b>215</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 97,458		\$ 97,458	\$ 97,458	
Supplies and Materials	215	-	215		\$ 215
<b>Total Undist. Expend. - Guidance Services</b>	<b>97,673</b>	<b>-</b>	<b>97,673</b>	<b>97,458</b>	<b>215</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,000	-	2,000	1,771	229
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,771</b>	<b>229</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Purchased Professional and Technical Services	6,500		6,500		6,500
Supplies and Materials	14,000	\$ 322	14,322	-	14,322
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>20,500</b>	<b>322</b>	<b>20,822</b>	<b>-</b>	<b>20,822</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	205,257	5,343	210,600	210,600	
Salaries of Secretarial and Clerical Assistants	96,652		96,652	96,652	
Other Purchased Services (400-500 series)	2,500		2,500	1,500	1,000
Supplies and Materials	11,400	-	11,400	5,030	6,370
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>315,809</b>	<b>5,343</b>	<b>321,152</b>	<b>313,782</b>	<b>7,370</b>
<b>Undist. Expend. - Security</b>					
Salaries	-	6,600	6,600	6,600	-
<b>Total Undist. Expend. - Security</b>	<b>-</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>-</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,000	-	7,000	2,200	4,800
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>2,200</b>	<b>4,800</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	83,065		83,065	58,337	24,728
T.P.A.F. Contributions - ERIP	10,676		10,676	9,643	1,033
Health Benefits	869,210	90,240	959,450	941,949	17,501
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>962,951</b>	<b>90,240</b>	<b>1,053,191</b>	<b>1,009,929</b>	<b>43,262</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>962,951</b>	<b>90,240</b>	<b>1,053,191</b>	<b>1,009,929</b>	<b>43,262</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,514,585</b>	<b>104,110</b>	<b>1,618,695</b>	<b>1,541,567</b>	<b>77,128</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>4,970,296</b>	<b>401,195</b>	<b>5,371,491</b>	<b>5,228,332</b>	<b>143,159</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,970,296</b>	<b>401,195</b>	<b>5,371,491</b>	<b>5,228,332</b>	<b>143,159</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,970,296	401,195	5,371,491	5,228,332	143,159
<b>Total Other Financing Sources</b>	<b>4,970,296</b>	<b>401,195</b>	<b>5,371,491</b>	<b>5,228,332</b>	<b>143,159</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 3</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 738,273	\$ (9,473)	\$ 728,800	\$ 728,800	
Grades 6-8 - Salaries of Teachers	540,390	(22,713)	517,677	517,677	
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	56,505		56,505	49,949	\$ 6,556
Textbooks	1,000	-	1,000	925	75
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,336,168</u>	<u>(32,186)</u>	<u>1,303,982</u>	<u>1,297,351</u>	<u>6,631</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	251,133	52,033	303,166	303,166	
General Supplies	7,448		7,448	2,590	4,858
Textbooks	250	-	250	56	194
<b>Total Resource Room/Resource Center</b>	<u>258,831</u>	<u>52,033</u>	<u>310,864</u>	<u>305,812</u>	<u>5,052</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>258,831</u>	<u>52,033</u>	<u>310,864</u>	<u>305,812</u>	<u>5,052</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	593,024	(31,579)	561,445	561,445	
Other Salaries for Instruction	108,777	13,594	122,371	122,371	
General Supplies	29,784		29,784	13,877	15,907
Textbooks	738	-	738	636	102
<b>Total Bilingual Education - Instruction</b>	<u>732,323</u>	<u>(17,985)</u>	<u>714,338</u>	<u>698,329</u>	<u>16,009</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(484)	2,610	2,610	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>(484)</u>	<u>2,610</u>	<u>2,610</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>(484)</u>	<u>2,610</u>	<u>2,610</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,330,416</u>	<u>1,378</u>	<u>2,331,794</u>	<u>2,304,102</u>	<u>27,692</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)	-	-	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(902)	7,298	7,298	
Supplies and Materials	175	-	175	173	2
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,575</u>	<u>(9,102)</u>	<u>7,473</u>	<u>7,471</u>	<u>2</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	200	-	200	172	28
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,322</u>	<u>-</u>	<u>91,322</u>	<u>91,294</u>	<u>28</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	97,727	(48,316)	49,411	49,411	
Supplies and Materials	250	-	250	246	4
<b>Total Undist. Expend. - Guidance Services</b>	<u>97,977</u>	<u>(48,316)</u>	<u>49,661</u>	<u>49,657</u>	<u>4</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	9,000	525	9,525	9,523	2
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>9,000</u>	<u>525</u>	<u>9,525</u>	<u>9,523</u>	<u>2</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv.	19,250	(19,250)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>19,250</u>	<u>(19,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	249,408	(37,305)	212,103	212,103	
Salaries of Secretarial and Clerical Assistants	47,601		47,601	47,601	
Other Purchased Services (400-500 series)	100		100	-	100
Supplies and Materials	2,700	(700)	2,000	1,749	251
Other Objects	200	-	200	-	200
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>300,009</u>	<u>(38,005)</u>	<u>262,004</u>	<u>261,453</u>	<u>551</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	\$ 6,600	-	\$ 6,600	\$ 5,433	\$ 1,167
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>6,600</u>	<u>-</u>	<u>6,600</u>	<u>5,433</u>	<u>1,167</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	26,848		26,848	13,550	13,298
T.P.A.F. Contributions - ERIIP	10,148		10,148	7,364	2,784
Health Benefits	635,873	\$ 21,764	657,637	634,495	23,142
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>672,869</u>	<u>21,764</u>	<u>694,633</u>	<u>655,409</u>	<u>39,224</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>672,869</u>	<u>21,764</u>	<u>694,633</u>	<u>655,409</u>	<u>39,224</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,214,102</u>	<u>(92,384)</u>	<u>1,121,718</u>	<u>1,080,240</u>	<u>41,478</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>3,544,518</u>	<u>(91,006)</u>	<u>3,453,512</u>	<u>3,384,342</u>	<u>69,170</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,544,518</u>	<u>(91,006)</u>	<u>3,453,512</u>	<u>3,384,342</u>	<u>69,170</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,544,518	(91,006)	3,453,512	3,384,342	69,170
<b>Total Other Financing Sources</b>	<u>3,544,518</u>	<u>(91,006)</u>	<u>3,453,512</u>	<u>3,384,342</u>	<u>69,170</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Transfers</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		\$ 103,364	\$ 103,364	\$ 103,364	
Grades 1-5 - Salaries of Teachers	\$ 545,070	520,181	1,065,251	1,065,251	
Grades 6-8 - Salaries of Teachers	1,299,429	379,366	1,678,795	1,678,795	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction		63,731	63,731	63,731	
Purchased Professional-Educational Services	37,000		37,000	12,863	\$ 24,137
General Supplies	45,600	22,200	67,800	39,276	28,524
Textbooks		10,000	10,000	5	9,995
Other Objects	-	3,700	3,700	-	3,700
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,927,099</b>	<b>1,102,542</b>	<b>3,029,641</b>	<b>2,963,285</b>	<b>66,356</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers		47,233	47,233	47,233	
Other Salaries for Instruction	43,421		43,421	43,421	
General Supplies	1,000	-	1,000	367	633
<b>Total Cognitive - Mild</b>	<b>44,421</b>	<b>47,233</b>	<b>91,654</b>	<b>91,021</b>	<b>633</b>
<b>Cognitive - Moderate:</b>					
General Supplies	4,500	-	4,500	900	3,600
<b>Total Cognitive - Moderate</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>900</b>	<b>3,600</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	246,290	1,531	247,821	247,821	
Other Salaries for Instruction	155,108	(50,239)	104,869	104,869	-
<b>Total Learning and/or Language Disabilities</b>	<b>401,398</b>	<b>(48,708)</b>	<b>352,690</b>	<b>352,690</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	53,453	17,199	70,652	70,652	
General Supplies	2,000	2,600	4,600	1,732	2,868
Textbooks	-	700	700	-	700
<b>Total Multiple Disabilities</b>	<b>55,453</b>	<b>20,499</b>	<b>75,952</b>	<b>72,384</b>	<b>3,568</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	150,394	202,124	352,518	352,518	
Other Purchased Services (400-500 series)		150	150		150
General Supplies	-	1,200	1,200	663	537
<b>Total Resource Room/Resource Center</b>	<b>150,394</b>	<b>203,474</b>	<b>353,868</b>	<b>353,181</b>	<b>687</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>656,166</b>	<b>222,498</b>	<b>878,664</b>	<b>870,176</b>	<b>8,488</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	51,733	40,631	92,364	92,364	
General Supplies	1,000	260	1,260	-	1,260
<b>Total Bilingual Education - Instruction</b>	<b>52,733</b>	<b>40,891</b>	<b>93,624</b>	<b>92,364</b>	<b>1,260</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	918	4,012	4,012	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>918</b>	<b>4,012</b>	<b>4,012</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>918</b>	<b>4,012</b>	<b>4,012</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,639,092</b>	<b>1,366,849</b>	<b>4,005,941</b>	<b>3,929,837</b>	<b>76,104</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	4,920	(3,126)	1,794	1,794	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>13,120</b>	<b>(11,326)</b>	<b>1,794</b>	<b>1,794</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	94,222		94,222	94,222	
Supplies and Materials	1,000	300	1,300	846	454
<b>Total Undistributed Expenditures - Health Services</b>	<b>95,222</b>	<b>300</b>	<b>95,522</b>	<b>95,068</b>	<b>454</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		94,562	94,562	94,562	
Supplies and Materials	-	300	300	-	300
<b>Total Undist. Expend. - Guidance Services</b>	<b>-</b>	<b>94,862</b>	<b>94,862</b>	<b>94,562</b>	<b>300</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 4</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	-	\$ 1,000	\$ 1,000	-	\$ 1,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	-	1,000	1,000	-	1,000
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Other Purchased Services (400-500 series)	\$ 5,500		5,500		5,500
Supplies and Materials	-	7,000	7,000	\$ 4,631	2,369
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	5,500	7,000	12,500	4,631	7,869
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	-	1,200	1,200	-	1,200
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	-	1,200	1,200	-	1,200
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	214,005	137,517	351,522	351,522	
Salaries of Secretarial and Clerical Assistants	49,051	40,925	89,976	89,976	
Other Purchased Services (400-500 series)	1,000	1,600	2,600		2,600
Supplies and Materials		3,000	3,000	1,026	1,974
Other Objects	1,250	1,000	2,250	-	2,250
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	265,306	184,042	449,348	442,524	6,824
<b>Undist. Expend. - Security</b>					
Salaries	-	38,195	38,195	38,195	-
<b>Total Undist. Expend. - Security</b>	-	38,195	38,195	38,195	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	-	38,195	38,195	38,195	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	3,000	6,000	836	5,164
<b>Total Undist. Expend. - Student Transportation Serv.</b>	3,000	3,000	6,000	836	5,164
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	34,162	(1,984)	32,178	26,366	5,812
T.P.A.F. Contributions - ERIP	7,692	1,984	9,676	9,676	
Health Benefits	647,999	229,231	877,230	873,400	3,830
<b>TOTAL UNALLOCATED BENEFITS</b>	689,853	229,231	919,084	909,442	9,642
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	689,853	229,231	919,084	909,442	9,642
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,072,001	547,504	1,619,505	1,587,052	32,453
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	3,711,093	1,914,353	5,625,446	5,516,889	108,557
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	3,711,093	1,914,353	5,625,446	5,516,889	108,557
<b>Other Financing Sources:</b>					
Operating Transfer In	3,711,093	1,914,353	5,625,446	5,516,889	108,557
<b>Total Other Financing Sources</b>	3,711,093	1,914,353	5,625,446	5,516,889	108,557
<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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 5</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 2,187,044	\$ (89,757)	\$ 2,097,287	\$ 2,097,287	
Grades 6-8 - Salaries of Teachers	1,339,112	(25,591)	1,313,521	1,313,521	
<b>Regular Programs - Undistributed Instruction</b>					
Other Purchased Services (400-500 series)	2,000		2,000	1,500	\$ 500
General Supplies	174,985	(12,037)	162,948	112,023	50,925
Textbooks	31,500	-	31,500	27,727	3,773
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,734,641</b>	<b>(127,385)</b>	<b>3,607,256</b>	<b>3,552,058</b>	<b>55,198</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers		45,234	45,234	45,234	
Other Salaries for Instruction	58,999	3,089	62,088	62,088	
General Supplies	3,800	(2,431)	1,369	292	1,077
Textbooks	1,000	(1,000)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>63,799</b>	<b>44,892</b>	<b>108,691</b>	<b>107,614</b>	<b>1,077</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	439,650	201,475	641,125	641,125	
Other Salaries for Instruction	31,012	34,417	65,429	65,429	
Other Purchased Services (400-500 series)	5,000	(2,000)	3,000		3,000
General Supplies	23,000	(5,007)	17,993	11,523	6,470
Textbooks	5,000	(941)	4,059	4,059	-
<b>Total Resource Room/Resource Center</b>	<b>503,662</b>	<b>227,944</b>	<b>731,606</b>	<b>722,136</b>	<b>9,470</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>567,461</b>	<b>272,836</b>	<b>840,297</b>	<b>829,750</b>	<b>10,547</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,053,091	24,335	1,077,426	1,077,426	
Other Salaries for Instruction	51,204		51,204	51,204	
General Supplies	39,043	(3,675)	35,368	33,164	2,204
Textbooks	10,000	(38)	9,962	8,872	1,090
<b>Total Bilingual Education - Instruction</b>	<b>1,153,338</b>	<b>20,622</b>	<b>1,173,960</b>	<b>1,170,666</b>	<b>3,294</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	18,251	(14,174)	4,077	4,077	
Other Salaries for Instruction	2,184	(1,500)	684	684	
<b>Total Before/After School Programs - Instruction</b>	<b>20,435</b>	<b>(15,674)</b>	<b>4,761</b>	<b>4,761</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>20,435</b>	<b>(15,674)</b>	<b>4,761</b>	<b>4,761</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>5,475,875</b>	<b>150,399</b>	<b>5,626,274</b>	<b>5,557,235</b>	<b>69,039</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)	-	-	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(16,400)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,192		95,192	95,192	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expenditures - Health Services</b>	<b>95,492</b>	<b>-</b>	<b>95,492</b>	<b>95,192</b>	<b>300</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	304,974	(165,194)	139,780	139,780	
Other Purchased Services (400-500 series)	165	(165)	-	-	-
Supplies and Materials	600	(600)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>305,739</b>	<b>(165,959)</b>	<b>139,780</b>	<b>139,780</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,000</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries		96,022	96,022	96,022	
Supplies and Materials	20,000	(12,900)	7,100	3,295	3,805
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>20,000</b>	<b>83,122</b>	<b>103,122</b>	<b>99,317</b>	<b>3,805</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 5</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	\$ 150	-	\$ 150	-	\$ 150
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	150	-	150	-	150
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	429,136	\$ (316)	428,820	\$ 428,820	
Salaries of Secretarial and Clerical Assistants	77,811	512	78,323	78,323	
Other Purchased Services (400-500 series)	1,500	(554)	946		946
Supplies and Materials	3,500	(591)	2,909	1,351	1,558
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	511,947	(949)	510,998	508,494	2,504
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	1,600	(600)	1,000	-	1,000
<b>Total Undist. Expend. - Custodial Services</b>	1,600	(600)	1,000	-	1,000
<b>Undist. Expend. - Security</b>					
Salaries		35,594	35,594	35,594	
General Supplies	900	1,500	2,400	1,469	931
<b>Total Undist. Expend. - Security</b>	900	37,094	37,994	37,063	931
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	2,500	36,494	38,994	37,063	1,931
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	-	8,000	4,229	3,771
<b>Total Undist. Expend. - Student Transportation Serv.</b>	8,000	-	8,000	4,229	3,771
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	48,797		48,797	24,733	24,064
T.P.A.F. Contributions - ERIP	22,457		22,457	17,142	5,315
Health Benefits	1,295,322	-	1,295,322	1,227,148	68,174
<b>TOTAL UNALLOCATED BENEFITS</b>	1,366,576	-	1,366,576	1,269,023	97,553
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,366,576	-	1,366,576	1,269,023	97,553
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	2,328,804	(65,692)	2,263,112	2,153,098	110,014
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	7,804,679	84,707	7,889,386	7,710,333	179,053
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	7,804,679	84,707	7,889,386	7,710,333	179,053
<b>Other Financing Sources:</b>					
Operating Transfer In	7,804,679	84,707	7,889,386	7,710,333	179,053
<b>Total Other Financing Sources</b>	7,804,679	84,707	7,889,386	7,710,333	179,053
<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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 6</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 207,506	\$ (97,766)	\$ 109,740	\$ 109,740	
Grades 1-5 - Salaries of Teachers	518,085	874,737	1,392,822	1,392,822	
Grades 6-8 - Salaries of Teachers	1,091,655	(248,782)	842,873	842,873	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	138,430		138,430	138,430	
Purchased Professional-Educational Services	14,000		14,000	11,810	\$ 2,190
Purchased Technical Services	2,000	(2,000)			
General Supplies	97,200	(11,190)	86,010	85,012	998
Textbooks	15,100	(4,918)	10,182	10,053	129
Other Objects	3,000	720	3,720	3,704	16
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,086,976</b>	<b>510,801</b>	<b>2,597,777</b>	<b>2,594,444</b>	<b>3,333</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,223		56,223	56,223	
Other Salaries for Instruction	45,318	(12,770)	32,548	32,548	
General Supplies	2,300	-	2,300	2,225	75
<b>Total Learning and/or Language Disabilities</b>	<b>103,841</b>	<b>(12,770)</b>	<b>91,071</b>	<b>90,996</b>	<b>75</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	50,203	42,964	93,167	93,167	
Other Salaries for Instruction	74,299	(644)	73,655	73,655	
General Supplies	4,600	-	4,600	4,600	-
<b>Total Behavioral Disabilities</b>	<b>129,102</b>	<b>42,320</b>	<b>171,422</b>	<b>171,422</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	336,900	(1,011)	335,889	335,889	-
<b>Total Resource Room/Resource Center</b>	<b>336,900</b>	<b>(1,011)</b>	<b>335,889</b>	<b>335,889</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>569,843</b>	<b>28,539</b>	<b>598,382</b>	<b>598,307</b>	<b>75</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	52,000	22,481	74,481	74,481	-
<b>Total Bilingual Education - Instruction</b>	<b>52,000</b>	<b>22,481</b>	<b>74,481</b>	<b>74,481</b>	<b>-</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Other Objects	600	(600)	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>600</b>	<b>(600)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(531)	2,563	2,563	
Other Salaries for Instruction	2,184	(1,956)	228	228	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(2,487)</b>	<b>2,791</b>	<b>2,791</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(2,487)</b>	<b>2,791</b>	<b>2,791</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,714,697</b>	<b>558,734</b>	<b>3,273,431</b>	<b>3,270,023</b>	<b>3,408</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	405	8,605	8,605	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(2,039)	6,161	6,161	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(1,634)</b>	<b>14,766</b>	<b>14,766</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	52,753	(510)	52,243	52,243	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>52,753</b>	<b>(510)</b>	<b>52,243</b>	<b>52,243</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	76,738	(400)	76,338	76,338	
Supplies and Materials	600	(600)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>77,338</b>	<b>(1,000)</b>	<b>76,338</b>	<b>76,338</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Other Purchased Services (400-500 series)	500	(500)	-	-	-
Supplies and Materials	5,000	(351)	4,649	4,649	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>5,500</b>	<b>(851)</b>	<b>4,649</b>	<b>4,649</b>	<b>-</b>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 6</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 275,251	\$ (79,609)	\$ 195,642	\$ 195,642	
Salaries of Secretarial and Clerical Assistants	155,141	(5,809)	149,332	149,332	
Other Purchased Services (400-500 series)	1,000	(890)	110		\$ 110
Supplies and Materials	5,100	(2,100)	3,000	2,941	59
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>436,492</b>	<b>(88,408)</b>	<b>348,084</b>	<b>347,915</b>	<b>169</b>
<b>Undist. Expend. - Security</b>					
General Supplies	2,100	(2,100)	-	-	-
<b>Total Undist. Expend. - Security</b>	<b>2,100</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>2,100</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	(4,000)	4,000	3,486	514
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>8,000</b>	<b>(4,000)</b>	<b>4,000</b>	<b>3,486</b>	<b>514</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	51,845		51,845	32,072	19,773
T.P.A.F. Contributions - ERIP	10,821		10,821	9,794	1,027
Health Benefits	700,731	72,870	773,601	759,866	13,735
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>763,397</b>	<b>72,870</b>	<b>836,267</b>	<b>801,732</b>	<b>34,535</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>763,397</b>	<b>72,870</b>	<b>836,267</b>	<b>801,732</b>	<b>34,535</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,361,980</b>	<b>(25,633)</b>	<b>1,336,347</b>	<b>1,301,129</b>	<b>35,218</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>4,076,677</b>	<b>533,101</b>	<b>4,609,778</b>	<b>4,571,152</b>	<b>38,626</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,076,677</b>	<b>533,101</b>	<b>4,609,778</b>	<b>4,571,152</b>	<b>38,626</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,076,677	533,101	4,609,778	4,571,152	38,626
<b>Total Other Financing Sources</b>	<b>4,076,677</b>	<b>533,101</b>	<b>4,609,778</b>	<b>4,571,152</b>	<b>38,626</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 7</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 234,681	\$ 73,659	\$ 308,340	\$ 308,340	
Grades 6-8 - Salaries of Teachers	603,288	(635)	602,653	602,653	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	7,000	1,000	8,000		\$ 8,000
General Supplies	37,200		37,200	36,856	344
Textbooks	3,000		3,000	3,000	
Other Objects	3,000	(3,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>888,169</b>	<b>71,024</b>	<b>959,193</b>	<b>950,849</b>	<b>8,344</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	53,453		53,453	53,453	
Other Salaries for Instruction	84,112	(43,421)	40,691	40,691	
General Supplies	1,200		1,200	824	376
Textbooks	1,000	(1,000)	-	-	-
<b>Total Cognitive - Mild</b>	<b>139,765</b>	<b>(44,421)</b>	<b>95,344</b>	<b>94,968</b>	<b>376</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	54,182	69,245	123,427	123,427	
Other Salaries for Instruction	91,675	(20,769)	70,906	70,906	
General Supplies	1,200		1,200	690	510
Textbooks	1,000	(1,000)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>148,057</b>	<b>47,476</b>	<b>195,533</b>	<b>195,023</b>	<b>510</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	55,902	(6,210)	49,692	49,692	
Other Salaries for Instruction	28,891	19,363	48,254	48,254	
<b>Total Behavioral Disabilities</b>	<b>84,793</b>	<b>13,153</b>	<b>97,946</b>	<b>97,946</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	72,358		72,358	72,358	
Other Salaries for Instruction	43,421	-	43,421	43,421	-
<b>Total Multiple Disabilities</b>	<b>115,779</b>	<b>-</b>	<b>115,779</b>	<b>115,779</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	163,587	43,612	207,199	207,199	
General Supplies	1,200	-	1,200	-	1,200
<b>Total Resource Room/Resource Center</b>	<b>164,787</b>	<b>43,612</b>	<b>208,399</b>	<b>207,199</b>	<b>1,200</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>653,181</b>	<b>59,820</b>	<b>713,001</b>	<b>710,915</b>	<b>2,086</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	101,658		101,658	101,658	
General Supplies	400		400	314	86
Textbooks	400	-	400	-	400
<b>Total Bilingual Education - Instruction</b>	<b>102,458</b>	<b>-</b>	<b>102,458</b>	<b>101,972</b>	<b>486</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	9,894	(7,089)	2,805	2,805	-
<b>Total Before/After School Programs - Instruction</b>	<b>9,894</b>	<b>(7,089)</b>	<b>2,805</b>	<b>2,805</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>9,894</b>	<b>(7,089)</b>	<b>2,805</b>	<b>2,805</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,653,702</b>	<b>123,755</b>	<b>1,777,457</b>	<b>1,766,541</b>	<b>10,916</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(2,260)	5,940	5,940	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(10,460)</b>	<b>5,940</b>	<b>5,940</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries		8,245	8,245	8,245	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expenditures - Health Services</b>	<b>300</b>	<b>8,245</b>	<b>8,545</b>	<b>8,245</b>	<b>300</b>

**PATERSON PUBLIC SCHOOLS**  
 Blended Resource Fund  
 Schedule of Blended Expenditures - Budget and Actual  
 for Fiscal Year Ended June 30, 2011

<u>School: No. 7</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		\$ 58,022	\$ 58,022	\$ 58,022	
Purchased Professional - Educational Services	\$ 3,000	(3,000)			
Supplies and Materials	2,000	-	2,000	1,395	\$ 605
<b>Total Undist. Expend. - Guidance Services</b>	<b>5,000</b>	<b>55,022</b>	<b>60,022</b>	<b>59,417</b>	<b>605</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	12,000	-	12,000	1,251	10,749
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>1,251</b>	<b>10,749</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	1,500	(1,000)	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,500</b>	<b>(1,000)</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	127,680	5,320	133,000	133,000	
Salaries of Secretarial and Clerical Assistants	48,301		48,301	48,301	
Other Purchased Services (400-500 series)	500		500	50	450
Supplies and Materials	4,000		4,000	1,389	2,611
Other Objects	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>181,481</b>	<b>5,320</b>	<b>186,801</b>	<b>182,740</b>	<b>4,061</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	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>					
Social Security Contributions	32,209		32,209	19,753	12,456
T.P.A.F. Contributions - ERIP	5,872		5,872	5,032	840
Health Benefits	426,414	119,333	545,747	507,690	38,057
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>464,495</b>	<b>119,333</b>	<b>583,828</b>	<b>532,475</b>	<b>51,353</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>464,495</b>	<b>119,333</b>	<b>583,828</b>	<b>532,475</b>	<b>51,353</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>684,676</b>	<b>176,460</b>	<b>861,136</b>	<b>790,068</b>	<b>71,068</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>2,338,378</b>	<b>300,215</b>	<b>2,638,593</b>	<b>2,556,609</b>	<b>81,984</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,338,378</b>	<b>300,215</b>	<b>2,638,593</b>	<b>2,556,609</b>	<b>81,984</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,338,378	300,215	2,638,593	2,556,609	81,984
<b>Total Other Financing Sources</b>	<b>2,338,378</b>	<b>300,215</b>	<b>2,638,593</b>	<b>2,556,609</b>	<b>81,984</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 8</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 207,503	\$ (57,243)	\$ 150,260	\$ 150,260	
Grades 1-5 - Salaries of Teachers	973,238	37,676	1,010,914	1,010,914	
Grades 6-8 - Salaries of Teachers	691,074	61,319	752,393	752,393	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	111,213	(9,334)	101,879	101,879	
Other Purchased Services (400-500 series)	350	(350)			
General Supplies	90,200		90,200	71,781	\$ 18,419
Textbooks	14,500		14,500	486	14,014
Other Objects	500	-	500	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,088,578</b>	<b>32,068</b>	<b>2,120,646</b>	<b>2,087,713</b>	<b>32,933</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers		108,976	108,976	108,976	
Other Salaries for Instruction	32,548	(238)	32,310	32,310	
General Supplies	2,000	(2,000)			
Textbooks	1,000	-	1,000	-	1,000
<b>Total Behavioral Disabilities</b>	<b>35,548</b>	<b>106,738</b>	<b>142,286</b>	<b>141,286</b>	<b>1,000</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	356,786	(54,272)	302,514	302,514	
General Supplies	4,500	(4,500)			
Textbooks	1,500	-	1,500	-	1,500
<b>Total Resource Room/Resource Center</b>	<b>362,786</b>	<b>(58,772)</b>	<b>304,014</b>	<b>302,514</b>	<b>1,500</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>398,334</b>	<b>47,966</b>	<b>446,300</b>	<b>443,800</b>	<b>2,500</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	311,602	62,447	374,049	374,049	
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			-
Other Purchased Services (400-500 series)		-			-
General Supplies	8,000	(2,500)	5,500	1,414	4,086
Textbooks	3,000	(3,000)	-		-
Other Objects		-			-
<b>Total Bilingual Education - Instruction</b>	<b>322,602</b>	<b>56,947</b>	<b>379,549</b>	<b>375,463</b>	<b>4,086</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	12,094	(9,374)	2,720	2,720	
Supplies and Materials	2,000	(2,000)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>14,094</b>	<b>(11,374)</b>	<b>2,720</b>	<b>2,720</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>14,094</b>	<b>(11,374)</b>	<b>2,720</b>	<b>2,720</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,823,608</b>	<b>125,607</b>	<b>2,949,215</b>	<b>2,909,696</b>	<b>39,519</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	603	8,803	8,803	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(7,092)	1,108	1,108	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,700</b>	<b>(6,489)</b>	<b>10,211</b>	<b>9,911</b>	<b>300</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	96,022		96,022	96,022	
Supplies and Materials	300	-	300	178	122
<b>Total Undistributed Expenditures - Health Services</b>	<b>96,322</b>	<b>-</b>	<b>96,322</b>	<b>96,200</b>	<b>122</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	146,021	(44,363)	101,658	101,658	
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Guidance Services</b>	<b>146,521</b>	<b>(44,363)</b>	<b>102,158</b>	<b>101,658</b>	<b>500</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 8</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	\$ 200		\$ 200		\$ 200
Supplies and Materials	2,500	-	2,500	-	2,500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>-</u>	<u>2,700</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	15,000	-	15,000	\$ 5,191	9,809
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>5,191</u>	<u>9,809</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	225,514	\$ (9,726)	215,788	215,788	
Salaries of Secretarial and Clerical Assistants	76,000		76,000	76,000	
Other Purchased Services (400-500 series)	1,250		1,250	91	1,159
Supplies and Materials	7,000	(1,281)	5,719	3,308	2,411
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>309,764</u>	<u>(11,007)</u>	<u>298,757</u>	<u>295,187</u>	<u>3,570</u>
<b>Undist. Expend. - Security</b>					
Salaries	51,937	(108)	51,829	51,829	
General Supplies	1,000	240	1,240	390	850
<b>Total Undist. Expend. - Security</b>	<u>52,937</u>	<u>132</u>	<u>53,069</u>	<u>52,219</u>	<u>850</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>52,937</u>	<u>132</u>	<u>53,069</u>	<u>52,219</u>	<u>850</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,500	(2,500)	3,000	2,760	240
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,500</u>	<u>(2,500)</u>	<u>3,000</u>	<u>2,760</u>	<u>240</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	44,449		44,449	21,754	22,695
T.P.A.F. Contributions - ERIP	12,200		12,200	9,025	3,175
Health Benefits	798,576	-	798,576	763,955	34,621
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>855,225</u>	<u>-</u>	<u>855,225</u>	<u>794,734</u>	<u>60,491</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>855,225</u>	<u>-</u>	<u>855,225</u>	<u>794,734</u>	<u>60,491</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,500,669</u>	<u>(64,227)</u>	<u>1,436,442</u>	<u>1,357,860</u>	<u>78,582</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,324,277</u>	<u>61,380</u>	<u>4,385,657</u>	<u>4,267,556</u>	<u>118,101</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,324,277</u>	<u>61,380</u>	<u>4,385,657</u>	<u>4,267,556</u>	<u>118,101</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,324,277	61,380	4,385,657	4,267,556	118,101
<b>Total Other Financing Sources</b>	<u>4,324,277</u>	<u>61,380</u>	<u>4,385,657</u>	<u>4,267,556</u>	<u>118,101</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 290,571	\$ (1,440)	\$ 289,131	\$ 289,131	
Grades 1-5 - Salaries of Teachers	2,601,427	532,270	3,133,697	3,131,197	\$ 2,500
Grades 6-8 - Salaries of Teachers	1,414,064	8,643	1,422,707	1,422,707	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	310,043	(125)	309,918	309,918	
Purchased Professional-Educational Services	5,000	750	5,750	750	5,000
Other Purchased Services (400-500 series)	3,500		3,500	3,500	
General Supplies	288,550	(34,317)	254,233	249,862	4,371
Textbooks	20,000	(2,719)	17,281	16,581	700
Other Objects	5,000	(5,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>4,938,155</b>	<b>498,062</b>	<b>5,436,217</b>	<b>5,423,646</b>	<b>12,571</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	96,022		96,022	96,022	
Other Salaries for Instruction	43,421		43,421	43,421	
General Supplies	1,000	(651)	349	334	15
<b>Total Learning and/or Language Disabilities</b>	<b>140,443</b>	<b>(651)</b>	<b>139,792</b>	<b>139,777</b>	<b>15</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	598,080	36,553	634,633	634,633	
General Supplies	3,600	(2,161)	1,439	1,420	19
<b>Total Resource Room/Resource Center</b>	<b>601,680</b>	<b>34,392</b>	<b>636,072</b>	<b>636,053</b>	<b>19</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>742,123</b>	<b>33,741</b>	<b>775,864</b>	<b>775,830</b>	<b>34</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,045,434	(43,873)	1,001,561	1,001,561	
Other Salaries for Instruction	61,645	21,030	82,675	82,675	
General Supplies	4,600	314	4,914	4,434	480
<b>Total Bilingual Education - Instruction</b>	<b>1,111,679</b>	<b>(22,529)</b>	<b>1,089,150</b>	<b>1,088,670</b>	<b>480</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(68)	3,026	3,026	
Other Salaries for Instruction	2,184	(72)	2,112	2,112	
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(140)</b>	<b>5,138</b>	<b>5,138</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(140)</b>	<b>5,138</b>	<b>5,138</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>6,797,235</b>	<b>509,134</b>	<b>7,306,369</b>	<b>7,293,284</b>	<b>13,085</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(412)	7,788	7,788	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(8,612)</b>	<b>7,788</b>	<b>7,788</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,192	1,360	96,552	96,552	
Supplies and Materials	700	(421)	279	276	3
<b>Total Undistributed Expenditures - Health Services</b>	<b>95,892</b>	<b>939</b>	<b>96,831</b>	<b>96,828</b>	<b>3</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	251,013	(112,799)	138,214	138,214	
Supplies and Materials	2,000	(86)	1,914	1,836	78
<b>Total Undist. Expend. - Guidance Services</b>	<b>253,013</b>	<b>(112,885)</b>	<b>140,128</b>	<b>140,050</b>	<b>78</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	(55)	945	933	12
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,000</b>	<b>(55)</b>	<b>945</b>	<b>933</b>	<b>12</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries		101,658	101,658	101,658	
Supplies and Materials	7,000	(345)	6,655	5,296	1,359
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>7,000</b>	<b>101,313</b>	<b>108,313</b>	<b>106,954</b>	<b>1,359</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	\$ 5,000	\$ (3,500)	\$ 1,500	\$ 1,500	
Other Purchased Services (400-500 series)	1,000	(1,000)		-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>6,000</u>	<u>(4,500)</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	306,084	6,526	312,610	312,610	
Salaries of Secretarial and Clerical Assistants	131,144	(1,566)	129,578	129,578	
Other Purchased Services (400-500 series)	3,000	(103)	2,897		\$ 2,897
Supplies and Materials	12,000	(4,874)	7,126	7,126	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>452,228</u>	<u>(17)</u>	<u>452,211</u>	<u>449,314</u>	<u>2,897</u>
<b>Undist. Expend. - Security</b>					
Salaries	52,737	(21,552)	31,185	31,185	
General Supplies	250	(250)	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>52,987</u>	<u>(21,802)</u>	<u>31,185</u>	<u>31,185</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>52,987</u>	<u>(21,802)</u>	<u>31,185</u>	<u>31,185</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	(6,000)	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	80,441		80,441	48,240	32,201
T.P.A.F. Contributions - ERIP	26,992		26,992	21,806	5,186
Health Benefits	1,568,722	43,004	1,611,726	1,567,661	44,065
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,676,155</u>	<u>43,004</u>	<u>1,719,159</u>	<u>1,637,707</u>	<u>81,452</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,676,155</u>	<u>43,004</u>	<u>1,719,159</u>	<u>1,637,707</u>	<u>81,452</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,566,675</u>	<u>(8,615)</u>	<u>2,558,060</u>	<u>2,472,259</u>	<u>85,801</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>9,363,910</u>	<u>500,519</u>	<u>9,864,429</u>	<u>9,765,543</u>	<u>98,886</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>9,363,910</u>	<u>500,519</u>	<u>9,864,429</u>	<u>9,765,543</u>	<u>98,886</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	9,363,910	500,519	9,864,429	9,765,543	98,886
<b>Total Other Financing Sources</b>	<u>9,363,910</u>	<u>500,519</u>	<u>9,864,429</u>	<u>9,765,543</u>	<u>98,886</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 246,792	\$ (32,740)	\$ 214,052	\$ 214,052	
Grades 1-5 - Salaries of Teachers	1,440,371	(247,414)	1,192,957	1,192,957	
Grades 6-8 - Salaries of Teachers	632,045	(39,626)	592,419	592,419	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	153,306	(1,458)	151,848	151,848	
General Supplies	40,000		40,000	25,805	\$ 14,195
Textbooks	1,500		1,500	416	1,084
Other Objects	10,000	(2,000)	8,000	2,184	5,816
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,524,014</u>	<u>(323,238)</u>	<u>2,200,776</u>	<u>2,179,681</u>	<u>21,095</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	55,712	(1,583)	54,129	54,129	
Other Salaries for Instruction	79,092	(734)	78,358	78,358	
General Supplies	700	(700)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>135,504</u>	<u>(3,017)</u>	<u>132,487</u>	<u>132,487</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	55,712	47,626	103,338	103,338	
Other Salaries for Instruction	92,512	(3,637)	88,875	88,875	
General Supplies	1,000	(1,000)	-	-	-
<b>Total Behavioral Disabilities</b>	<u>149,224</u>	<u>42,989</u>	<u>192,213</u>	<u>192,213</u>	<u>-</u>
<b>Multiple Disabilities:</b>					
General Supplies	700	(700)	-	-	-
<b>Total Multiple Disabilities</b>	<u>700</u>	<u>(700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	394,485	2,161	396,646	396,646	-
<b>Total Resource Room/Resource Center</b>	<u>394,485</u>	<u>2,161</u>	<u>396,646</u>	<u>396,646</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>679,913</u>	<u>41,433</u>	<u>721,346</u>	<u>721,346</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	572,742	162	572,904	572,904	
Other Salaries for Instruction	45,318		45,318	45,318	
General Supplies	5,000	(2,839)	2,161	2,161	
Textbooks	5,000	(5,000)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>628,060</u>	<u>(7,677)</u>	<u>620,383</u>	<u>620,383</u>	<u>-</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Supplies and Materials	3,000	(1,500)	1,500	1,496	4
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>3,000</u>	<u>(1,500)</u>	<u>1,500</u>	<u>1,496</u>	<u>4</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	30,464	(27,526)	2,938	2,938	
Other Salaries for Instruction	2,184	(2,184)	-	-	
Supplies and Materials	4,000	-	4,000	4,000	-
<b>Total Before/After School Programs - Instruction</b>	<u>36,648</u>	<u>(29,710)</u>	<u>6,938</u>	<u>6,938</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>36,648</u>	<u>(29,710)</u>	<u>6,938</u>	<u>6,938</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>3,871,635</u>	<u>(320,692)</u>	<u>3,550,943</u>	<u>3,529,844</u>	<u>21,099</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)	-	-	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>(16,400)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	1,000	(1,000)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>92,122</u>	<u>(1,000)</u>	<u>91,122</u>	<u>91,122</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 177,130	\$ (77,038)	\$ 100,092	\$ 100,092	
Purchased Professional - Educational Services	3,000	(3,000)			
Supplies and Materials	1,500	(500)	1,000	706	\$ 294
<b>Total Undist. Expend. - Guidance Services</b>	<b>181,630</b>	<b>(80,538)</b>	<b>101,092</b>	<b>100,798</b>	<b>294</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	5,000	-	5,000	5,000	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	25,000	(7,206)	17,794	4,591	13,203
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>25,000</b>	<b>(7,206)</b>	<b>17,794</b>	<b>4,591</b>	<b>13,203</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	295,705	(96,650)	199,055	199,055	
Salaries of Secretarial and Clerical Assistants	80,966	(1,259)	79,707	79,707	
Other Purchased Services (400-500 series)	3,000		3,000		3,000
Supplies and Materials	25,000	(5,547)	19,453	10,247	9,206
Other Objects	4,000	(2,000)	2,000	2,000	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>408,671</b>	<b>(105,456)</b>	<b>303,215</b>	<b>291,009</b>	<b>12,206</b>
<b>Undist. Expend. - Security</b>					
Salaries		42,073	42,073	42,073	
General Supplies	1,500	-	1,500	1,474	26
<b>Total Undist. Expend. - Security</b>	<b>1,500</b>	<b>42,073</b>	<b>43,573</b>	<b>43,547</b>	<b>26</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,500</b>	<b>42,073</b>	<b>43,573</b>	<b>43,547</b>	<b>26</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,200	-	7,200	3,602	3,598
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>7,200</b>	<b>-</b>	<b>7,200</b>	<b>3,602</b>	<b>3,598</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	57,742		57,742	37,269	20,473
T.P.A.F. Contributions - ERIP	13,694		13,694	8,429	5,265
Health Benefits	898,472	(100,000)	798,472	797,046	1,426
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>969,908</b>	<b>(100,000)</b>	<b>869,908</b>	<b>842,744</b>	<b>27,164</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>969,908</b>	<b>(100,000)</b>	<b>869,908</b>	<b>842,744</b>	<b>27,164</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,707,431</b>	<b>(268,527)</b>	<b>1,438,904</b>	<b>1,382,413</b>	<b>56,491</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>5,579,066</b>	<b>(589,219)</b>	<b>4,989,847</b>	<b>4,912,257</b>	<b>77,590</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undistributed Expenditures - School Admin.	-	3,295	3,295	3,295	-
<b>Total Equipment</b>	<b>-</b>	<b>3,295</b>	<b>3,295</b>	<b>3,295</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>3,295</b>	<b>3,295</b>	<b>3,295</b>	<b>-</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>5,579,066</b>	<b>(585,924)</b>	<b>4,993,142</b>	<b>4,915,552</b>	<b>77,590</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,579,066	(585,924)	4,993,142	4,915,552	77,590
<b>Total Other Financing Sources</b>	<b>5,579,066</b>	<b>(585,924)</b>	<b>4,993,142</b>	<b>4,915,552</b>	<b>77,590</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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  
 Schedule of Blended Expenditures - Budget and Actual  
 for Fiscal Year Ended June 30, 2011

<u>School: No. 11</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 98,527	\$ (96,465)	\$ 2,062	\$ 2,062	
Grades 1-5 - Salaries of Teachers	402,980	69,849	472,829	472,829	
Grades 6-8 - Salaries of Teachers	454,528	(73,822)	380,706	380,706	
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	12,275	(200)	12,075	8,433	\$ 3,642
Textbooks	1,375	-	1,375	1,293	82
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>969,685</u>	<u>(100,638)</u>	<u>869,047</u>	<u>865,323</u>	<u>3,724</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	56,631		56,631	56,631	
Other Salaries for Instruction	43,421	144	43,565	43,565	-
<b>Total Cognitive - Mild</b>	<u>100,052</u>	<u>144</u>	<u>100,196</u>	<u>100,196</u>	<u>-</u>
<b>Learning and/or Language Disabilities:</b>					
General Supplies	1,500		1,500		1,500
Textbooks	1,500	-	1,500	-	1,500
<b>Total Learning and/or Language Disabilities</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	100,092	49,362	149,454	149,454	
General Supplies	4,025		4,025		4,025
Textbooks	1,075	-	1,075	-	1,075
<b>Total Resource Room/Resource Center</b>	<u>105,192</u>	<u>49,362</u>	<u>154,554</u>	<u>149,454</u>	<u>5,100</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>208,244</u>	<u>49,506</u>	<u>257,750</u>	<u>249,650</u>	<u>8,100</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	197,680	(91,492)	106,188	106,188	
General Supplies	12,825		12,825		12,825
Textbooks	2,475	-	2,475	-	2,475
<b>Total Bilingual Education - Instruction</b>	<u>212,980</u>	<u>(91,492)</u>	<u>121,488</u>	<u>106,188</u>	<u>15,300</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(1,989)	1,105	1,105	
Supplies and Materials	2,250	-	2,250	-	2,250
<b>Total Before/After School Programs - Instruction</b>	<u>5,344</u>	<u>(1,989)</u>	<u>3,355</u>	<u>1,105</u>	<u>2,250</u>
<b>Before/After School Programs - Support</b>					
Supplies and Materials	2,250	-	2,250	-	2,250
<b>Total Before/After School Programs - Support</b>	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>-</u>	<u>2,250</u>
<b>Total Before/After School Programs</b>	<u>7,594</u>	<u>(1,989)</u>	<u>5,605</u>	<u>1,105</u>	<u>4,500</u>
<b>Summer School - Instruction</b>					
General Supplies	4,500	-	4,500	-	4,500
<b>Total Summer School - Instruction</b>	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
<b>Summer School - Support</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Summer School - Support</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Total Summer School</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total Instruction and At-Risk Programs</b>	<u>1,403,503</u>	<u>(144,613)</u>	<u>1,258,890</u>	<u>1,222,266</u>	<u>36,624</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(992)	7,208	7,208	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,200</u>	<u>(992)</u>	<u>7,208</u>	<u>7,208</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	74,807		74,807	74,807	
Supplies and Materials	200	-	200	-	200
<b>Total Undistributed Expenditures - Health Services</b>	<u>75,007</u>	<u>-</u>	<u>75,007</u>	<u>74,807</u>	<u>200</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		50,829	50,829	50,829	
Supplies and Materials	200	-	200	-	200
<b>Total Undist. Expend. - Guidance Services</b>	<u>200</u>	<u>50,829</u>	<u>51,029</u>	<u>50,829</u>	<u>200</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	\$ 500	-	\$ 500	-	\$ 500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	500	-	500	-	500
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	3,000	-	3,000	-	3,000
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	3,000	-	3,000	-	3,000
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	250	-	250	-	250
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	250	-	250	-	250
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	131,888	\$ 462	132,350	\$ 132,350	
Salaries of Secretarial and Clerical Assistants	29,305		29,305	29,305	
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	5,000	-	5,000	-	5,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	167,193	462	167,655	161,655	6,000
<b>Undist. Expend. - Security</b>					
Salaries	52,737	-	52,737	52,737	-
<b>Total Undist. Expend. - Security</b>	52,737	-	52,737	52,737	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	52,737	-	52,737	52,737	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	22,206		22,206	10,420	11,786
T.P.A.F. Contributions - ERIP	6,177		6,177	2,644	3,533
Health Benefits	289,716	60,449	350,165	340,140	10,025
<b>TOTAL UNALLOCATED BENEFITS</b>	318,099	60,449	378,548	353,204	25,344
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	318,099	60,449	378,548	353,204	25,344
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	625,186	110,748	735,934	700,440	35,494
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	2,028,689	(33,865)	1,994,824	1,922,706	72,118
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,028,689	(33,865)	1,994,824	1,922,706	72,118
<b>Other Financing Sources:</b>					
Operating Transfer In	2,028,689	(33,865)	1,994,824	1,922,706	72,118
<b>Total Other Financing Sources</b>	2,028,689	(33,865)	1,994,824	1,922,706	72,118
<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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 55,712	\$ (55,712)			
Grades 1-5 - Salaries of Teachers	1,465,076	(6,331)	\$ 1,458,745	\$ 1,458,745	
Grades 6-8 - Salaries of Teachers	894,139	(94,527)	799,612	799,612	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	9,000	(9,000)			
General Supplies	75,400	16,000	91,400	80,181	\$ 11,219
Textbooks	7,000		7,000	1,889	5,111
Other Objects	2,000	(2,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,508,327</b>	<b>(151,570)</b>	<b>2,356,757</b>	<b>2,340,427</b>	<b>16,330</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	-	55,712	55,712	55,712	-
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>55,712</b>	<b>55,712</b>	<b>55,712</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	426,148	(54,219)	371,929	371,929	
General Supplies	500	(500)	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>426,648</b>	<b>(54,719)</b>	<b>371,929</b>	<b>371,929</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>426,648</b>	<b>993</b>	<b>427,641</b>	<b>427,641</b>	<b>-</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	175,565	32,624	208,189	208,189	
General Supplies	500	-	500	499	1
<b>Total Bilingual Education - Instruction</b>	<b>176,065</b>	<b>32,624</b>	<b>208,689</b>	<b>208,688</b>	<b>1</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	17,398	(12,400)	4,998	4,998	
Other Salaries for Instruction	2,184	(2,184)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>19,582</b>	<b>(14,584)</b>	<b>4,998</b>	<b>4,998</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>19,582</b>	<b>(14,584)</b>	<b>4,998</b>	<b>4,998</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,130,622</b>	<b>(132,537)</b>	<b>2,998,085</b>	<b>2,981,754</b>	<b>16,331</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	779	8,979	8,979	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	57,127	(8,200)	48,927	48,927	
Supplies and Materials	450	(450)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>65,777</b>	<b>(7,871)</b>	<b>57,906</b>	<b>57,906</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	100,092		100,092	100,092	
Supplies and Materials	450	-	450	-	450
<b>Total Undistributed Expenditures - Health Services</b>	<b>100,542</b>	<b>-</b>	<b>100,542</b>	<b>100,092</b>	<b>450</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	57,753		57,753	57,753	
Supplies and Materials	950	(950)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>58,703</b>	<b>(950)</b>	<b>57,753</b>	<b>57,753</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	675	(675)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>675</b>	<b>(675)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Other Purchased Services (400-500 series)	600		600	593	7
Supplies and Materials	14,500	(14,500)	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>15,100</b>	<b>(14,500)</b>	<b>600</b>	<b>593</b>	<b>7</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	7,000	(7,000)			
Other Purchased Services (400-500 series)	4,500	279	4,779	279	4,500
Supplies and Materials	1,500	(1,500)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>13,000</b>	<b>(8,221)</b>	<b>4,779</b>	<b>279</b>	<b>4,500</b>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 12</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 193,017	\$ 4,983	\$ 198,000	\$ 198,000	
Salaries of Secretarial and Clerical Assistants	149,248	(49,049)	100,199	100,199	
Other Purchased Services (400-500 series)	1,200		1,200		\$ 1,200
Supplies and Materials	7,171	(1,039)	6,132	6,108	24
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>351,136</u>	<u>(45,105)</u>	<u>306,031</u>	<u>304,307</u>	<u>1,724</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	5,000	(2,019)	2,981	2,981	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>5,000</u>	<u>(2,019)</u>	<u>2,981</u>	<u>2,981</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries		28,747	28,747	28,747	
General Supplies	500	(500)	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>500</u>	<u>28,247</u>	<u>28,747</u>	<u>28,747</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>5,500</u>	<u>26,228</u>	<u>31,728</u>	<u>31,728</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	4,354	646
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,354</u>	<u>646</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	37,829		37,829	15,818	22,011
T.P.A.F. Contributions - ERIP	10,964		10,964	8,301	2,663
Health Benefits	849,081	-	849,081	812,448	36,633
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>897,874</u>	<u>-</u>	<u>897,874</u>	<u>836,567</u>	<u>61,307</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>897,874</u>	<u>-</u>	<u>897,874</u>	<u>836,567</u>	<u>61,307</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,513,307</u>	<u>(51,094)</u>	<u>1,462,213</u>	<u>1,393,579</u>	<u>68,634</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,643,929</u>	<u>(183,631)</u>	<u>4,460,298</u>	<u>4,375,333</u>	<u>84,965</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,643,929</u>	<u>(183,631)</u>	<u>4,460,298</u>	<u>4,375,333</u>	<u>84,965</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,643,929	(183,631)	4,460,298	4,375,333	84,965
<b>Total Other Financing Sources</b>	<u>4,643,929</u>	<u>(183,631)</u>	<u>4,460,298</u>	<u>4,375,333</u>	<u>84,965</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 249,226		\$ 249,226	\$ 249,226	
Grades 1-5 - Salaries of Teachers	1,226,412	\$ (52,149)	1,174,263	1,174,263	
Grades 6-8 - Salaries of Teachers	746,483	(11,301)	735,182	735,182	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	127,844	(630)	127,214	127,214	
Other Purchased Services (400-500 series)	1,000		1,000		\$ 1,000
General Supplies	100,150	9,000	109,150	103,504	5,646
Textbooks	24,000	(13,500)	10,500		10,500
Other Objects	4,650	-	4,650	2,983	1,667
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,479,765</b>	<b>(68,580)</b>	<b>2,411,185</b>	<b>2,392,372</b>	<b>18,813</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	53,672	11,607	65,279	65,279	
Other Salaries for Instruction	46,037		46,037	46,037	
General Supplies	500		500		500
Textbooks	300	-	300	-	300
<b>Total Behavioral Disabilities</b>	<b>100,509</b>	<b>11,607</b>	<b>112,116</b>	<b>111,316</b>	<b>800</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	161,364	50,364	211,728	211,728	
General Supplies	1,000	-	1,000	845	155
<b>Total Resource Room/Resource Center</b>	<b>162,364</b>	<b>50,364</b>	<b>212,728</b>	<b>212,573</b>	<b>155</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>262,873</b>	<b>61,971</b>	<b>324,844</b>	<b>323,889</b>	<b>955</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	395,499	(30,497)	365,002	365,002	
General Supplies	1,000		1,000	907	93
Textbooks	1,000	-	1,000	-	1,000
<b>Total Bilingual Education - Instruction</b>	<b>397,499</b>	<b>(30,497)</b>	<b>367,002</b>	<b>365,909</b>	<b>1,093</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	1,490	4,584	4,584	
Other Salaries for Instruction	2,184	(840)	1,344	1,344	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>650</b>	<b>5,928</b>	<b>5,928</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>650</b>	<b>5,928</b>	<b>5,928</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,145,415</b>	<b>(36,456)</b>	<b>3,108,959</b>	<b>3,088,098</b>	<b>20,861</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	192	8,392	8,392	
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,300</b>	<b>192</b>	<b>8,492</b>	<b>8,392</b>	<b>100</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries		91,122	91,122	91,122	
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expenditures - Health Services</b>	<b>100</b>	<b>91,122</b>	<b>91,222</b>	<b>91,122</b>	<b>100</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		95,479	95,479	95,479	
Supplies and Materials	2,000	(1,000)	1,000	-	1,000
<b>Total Undist. Expend. - Guidance Services</b>	<b>2,000</b>	<b>94,479</b>	<b>96,479</b>	<b>95,479</b>	<b>1,000</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,600	-	2,600	-	2,600
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,600</b>	<b>-</b>	<b>2,600</b>	<b>-</b>	<b>2,600</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	9,000	(4,350)	4,650	1,782	2,868
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>9,000</b>	<b>(4,350)</b>	<b>4,650</b>	<b>1,782</b>	<b>2,868</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	2,400	-	2,400	975	1,425
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>	<b>975</b>	<b>1,425</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 189,753	\$ 68,135	\$ 257,888	\$ 257,888	
Salaries of Secretarial and Clerical Assistants	78,511		78,511	78,511	
Other Purchased Services (400-500 series)		1,000	1,000		\$ 1,000
Supplies and Materials	10,000	-	10,000	9,933	67
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>278,264</b>	<b>69,135</b>	<b>347,399</b>	<b>346,332</b>	<b>1,067</b>
<b>Undist. Expend. - Security</b>					
General Supplies	1,500	-	1,500	-	1,500
<b>Total Undist. Expend. - Security</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	4,038	962
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>4,038</b>	<b>962</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	40,912		40,912	21,079	19,833
T.P.A.F. Contributions - ERIP	14,194		14,194	9,910	4,284
Health Benefits	706,095	-	706,095	678,589	27,506
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>761,201</b>	<b>-</b>	<b>761,201</b>	<b>709,578</b>	<b>51,623</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>761,201</b>	<b>-</b>	<b>761,201</b>	<b>709,578</b>	<b>51,623</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,070,365</b>	<b>250,578</b>	<b>1,320,943</b>	<b>1,257,698</b>	<b>63,245</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>4,215,780</b>	<b>214,122</b>	<b>4,429,902</b>	<b>4,345,796</b>	<b>84,106</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,215,780</b>	<b>214,122</b>	<b>4,429,902</b>	<b>4,345,796</b>	<b>84,106</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,215,780	214,122	4,429,902	4,345,796	84,106
<b>Total Other Financing Sources</b>	<b>4,215,780</b>	<b>214,122</b>	<b>4,429,902</b>	<b>4,345,796</b>	<b>84,106</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 68,175	\$ 62,310	\$ 130,485	\$ 130,485	
Grades 1-5 - Salaries of Teachers	1,026,340	2,306	1,028,646	1,028,646	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	79,119		79,119	79,119	
General Supplies	42,544	(6,560)	35,984	15,721	\$ 20,263
Textbooks	400		400		400
Other Objects	1,500	-	1,500	-	1,500
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,218,078</b>	<b>58,056</b>	<b>1,276,134</b>	<b>1,253,971</b>	<b>22,163</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	155,111		155,111	155,111	
General Supplies	3,406		3,406	207	3,199
Textbooks	100	-	100	-	100
<b>Total Resource Room/Resource Center</b>	<b>158,617</b>	<b>-</b>	<b>158,617</b>	<b>155,318</b>	<b>3,299</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>158,617</b>	<b>-</b>	<b>158,617</b>	<b>155,318</b>	<b>3,299</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	97,727		97,727	97,727	
General Supplies	2,600		2,600	1,867	733
Textbooks	100	-	100	-	100
<b>Total Bilingual Education - Instruction</b>	<b>100,427</b>	<b>-</b>	<b>100,427</b>	<b>99,594</b>	<b>833</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(389)	2,705	2,705	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>(389)</b>	<b>2,705</b>	<b>2,705</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>(389)</b>	<b>2,705</b>	<b>2,705</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,480,216</b>	<b>57,667</b>	<b>1,537,883</b>	<b>1,511,588</b>	<b>26,295</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(3,235)	4,965	4,965	
Supplies and Materials	50	-	50	-	50
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,250</b>	<b>(3,235)</b>	<b>5,015</b>	<b>4,965</b>	<b>50</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	55,003		55,003	55,003	
Supplies and Materials	50	-	50	-	50
<b>Total Undistributed Expenditures - Health Services</b>	<b>55,053</b>	<b>-</b>	<b>55,053</b>	<b>55,003</b>	<b>50</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	100,092	(49,995)	50,097	50,097	
Supplies and Materials	550	-	550	62	488
<b>Total Undist. Expend. - Guidance Services</b>	<b>100,642</b>	<b>(49,995)</b>	<b>50,647</b>	<b>50,159</b>	<b>488</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Prof. and Tech. Services	900		900		900
Supplies and Materials	1,200	-	1,200	-	1,200
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	4,500	-	4,500	1,865	2,635
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>1,865</b>	<b>2,635</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training 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>					
Salaries of Principals/Assistant Principals/Program Directors	120,864	5,036	125,900	125,900	
Salaries of Secretarial and Clerical Assistants	48,301	301	48,602	48,602	
Other Purchased Services (400-500 series)	2,000		2,000		2,000
Supplies and Materials	5,000	-	5,000	1,854	3,146
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>176,165</b>	<b>5,337</b>	<b>181,502</b>	<b>176,356</b>	<b>5,146</b>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
Salaries	-	\$ 34,135	\$ 34,135	\$ 34,135	-
Total Undist. Expend. - Security	-	34,135	34,135	34,135	-
Total Undist. Expend. - Oper. & Maint. Of Plant	-	34,135	34,135	34,135	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	\$ 2,500	-	2,500	-	\$ 2,500
Total Undist. Expend. - Student Transportation Serv.	2,500	-	2,500	-	2,500
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	24,789		24,789	13,006	11,783
T.P.A.F. Contributions - ERIP	4,742		4,742	4,303	439
Health Benefits	372,905	-	372,905	369,948	2,957
<b>TOTAL UNALLOCATED BENEFITS</b>	402,436	-	402,436	387,257	15,179
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	402,436	-	402,436	387,257	15,179
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	752,646	(13,758)	738,888	709,740	29,148
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	2,232,862	43,909	2,276,771	2,221,328	55,443
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,232,862	43,909	2,276,771	2,221,328	55,443
<b>Other Financing Sources:</b>					
Operating Transfer In	2,232,862	43,909	2,276,771	2,221,328	55,443
<b>Total Other Financing Sources</b>	2,232,862	43,909	2,276,771	2,221,328	55,443
<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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 50,203	\$ 47,851	\$ 98,054	\$ 98,054	
Grades 1-5 - Salaries of Teachers	1,234,711	77,122	1,311,833	1,311,833	
Grades 6-8 - Salaries of Teachers	1,146,486	(33,855)	1,112,631	1,112,631	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	63,874	(2,330)	61,544	61,544	
General Supplies	166,650	(23,200)	143,450	108,301	\$ 35,149
Textbooks	10,000	-	10,000	9,696	304
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,671,924</b>	<b>65,588</b>	<b>2,737,512</b>	<b>2,702,059</b>	<b>35,453</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	104,676	204	104,880	104,880	
Other Salaries for Instruction	108,249	(368)	107,881	107,881	
General Supplies	7,000	(3,000)	4,000	192	3,808
Textbooks	3,000	(2,000)	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<b>222,925</b>	<b>(5,164)</b>	<b>217,761</b>	<b>212,953</b>	<b>4,808</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	507,633	114,571	622,204	622,204	
General Supplies	3,500	(979)	2,521	-	2,521
<b>Total Resource Room/Resource Center</b>	<b>511,133</b>	<b>113,592</b>	<b>624,725</b>	<b>622,204</b>	<b>2,521</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>734,058</b>	<b>108,428</b>	<b>842,486</b>	<b>835,157</b>	<b>7,329</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	898,382	(14,071)	884,311	884,311	
Other Salaries for Instruction	42,221	(211)	42,010	42,010	
General Supplies	23,500	(2,000)	21,500	17,285	4,215
Textbooks	6,000	(4,000)	2,000	-	2,000
<b>Total Bilingual Education - Instruction</b>	<b>970,103</b>	<b>(20,282)</b>	<b>949,821</b>	<b>943,606</b>	<b>6,215</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(477)	2,617	2,617	
Other Salaries for Instruction	2,184	(1,037)	1,147	1,147	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(1,514)</b>	<b>3,764</b>	<b>3,764</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(1,514)</b>	<b>3,764</b>	<b>3,764</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,382,363</b>	<b>152,220</b>	<b>4,534,583</b>	<b>4,484,586</b>	<b>49,997</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	822	9,022	9,022	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,700</b>	<b>(7,378)</b>	<b>9,322</b>	<b>9,022</b>	<b>300</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	-	54,303	54,303	54,303	
Supplies and Materials	200	-	200	-	200
<b>Total Undistributed Expenditures - Health Services</b>	<b>200</b>	<b>54,303</b>	<b>54,503</b>	<b>54,303</b>	<b>200</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	203,316	(101,658)	101,658	101,658	
Supplies and Materials	700	-	700	-	700
<b>Total Undist. Expend. - Guidance Services</b>	<b>204,016</b>	<b>(101,658)</b>	<b>102,358</b>	<b>101,658</b>	<b>700</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,500	-	1,500	-	1,500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	18,750	(6,000)	12,750	12,694	56
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>18,750</b>	<b>(6,000)</b>	<b>12,750</b>	<b>12,694</b>	<b>56</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 269,395	\$ 17,628	\$ 287,023	\$ 287,023	
Salaries of Secretarial and Clerical Assistants	58,608	(439)	58,169	58,169	
Other Purchased Services (400-500 series)	1,500		1,500		\$ 1,500
Supplies and Materials	2,500		2,500	1,780	720
Other Objects	3,500	(1,000)	2,500	-	2,500
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>335,503</u>	<u>16,189</u>	<u>351,692</u>	<u>346,972</u>	<u>4,720</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	5,500	(1,000)	4,500	2,400	2,100
<b>Total Undist. Expend. - Custodial Services</b>	<u>5,500</u>	<u>(1,000)</u>	<u>4,500</u>	<u>2,400</u>	<u>2,100</u>
<b>Undist. Expend. - Security</b>					
Salaries		59,410	59,410	59,410	
General Supplies	1,000	-	1,000	375	625
<b>Total Undist. Expend. - Security</b>	<u>1,000</u>	<u>59,410</u>	<u>60,410</u>	<u>59,785</u>	<u>625</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>6,500</u>	<u>58,410</u>	<u>64,910</u>	<u>62,185</u>	<u>2,725</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	2,844	156
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,844</u>	<u>156</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	51,737		51,737	27,244	24,493
T.P.A.F. Contributions - ERIP	18,199		18,199	13,214	4,985
Health Benefits	1,019,472	32,989	1,052,461	1,045,739	6,722
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,089,408</u>	<u>32,989</u>	<u>1,122,397</u>	<u>1,086,197</u>	<u>36,200</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,089,408</u>	<u>32,989</u>	<u>1,122,397</u>	<u>1,086,197</u>	<u>36,200</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,675,577</u>	<u>46,855</u>	<u>1,722,432</u>	<u>1,675,875</u>	<u>46,557</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>6,057,940</u>	<u>199,075</u>	<u>6,257,015</u>	<u>6,160,461</u>	<u>96,554</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,057,940</u>	<u>199,075</u>	<u>6,257,015</u>	<u>6,160,461</u>	<u>96,554</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,057,940	199,075	6,257,015	6,160,461	96,554
<b>Total Other Financing Sources</b>	<u>6,057,940</u>	<u>199,075</u>	<u>6,257,015</u>	<u>6,160,461</u>	<u>96,554</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 18</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 451,513	\$ (4,201)	\$ 447,312	\$ 447,312	
Grades 1-5 - Salaries of Teachers	1,765,400	(401,600)	1,363,800	1,363,800	
Grades 6-8 - Salaries of Teachers	580,293	186,988	767,281	767,281	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	277,198	703	277,901	277,901	
Purchased Professional-Educational Services	11,000	(11,000)			
Purchased Technical Services	200		200		\$ 200
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	187,735	(15,698)	172,037	157,188	14,849
Textbooks	10,019		10,019	8,125	1,894
Other Objects	11,200	(5,000)	6,200	5,000	1,200
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,295,558</b>	<b>(249,808)</b>	<b>3,045,750</b>	<b>3,026,607</b>	<b>19,143</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	53,000	162	53,162	53,162	
Other Salaries for Instruction	34,290	(14,043)	20,247	20,247	
General Supplies	1,344		1,344	1,344	
Textbooks	999	-	999	999	-
<b>Total Behavioral Disabilities</b>	<b>89,633</b>	<b>(13,881)</b>	<b>75,752</b>	<b>75,752</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers		76,338	76,338	76,338	
Other Salaries for Instruction	39,691	7,041	46,732	46,732	
General Supplies	1,976		1,976	1,976	
Textbooks	893	-	893	893	-
<b>Total Multiple Disabilities</b>	<b>42,560</b>	<b>83,379</b>	<b>125,939</b>	<b>125,939</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	416,542	105,747	522,289	522,289	
General Supplies	7,274		7,274	7,148	126
Textbooks	556	-	556	524	32
<b>Total Resource Room/Resource Center</b>	<b>424,372</b>	<b>105,747</b>	<b>530,119</b>	<b>529,961</b>	<b>158</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>556,565</b>	<b>175,245</b>	<b>731,810</b>	<b>731,652</b>	<b>158</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	555,546	(62,467)	493,079	493,079	
Other Salaries for Instruction	46,732	(9,707)	37,025	37,025	
General Supplies	52,054	(9,424)	42,630	39,674	2,956
Textbooks	2,697		2,697	2,498	199
Other Objects	200	-	200	200	200
<b>Total Bilingual Education - Instruction</b>	<b>657,229</b>	<b>(81,598)</b>	<b>575,631</b>	<b>572,276</b>	<b>3,355</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	17,510	(10,533)	6,977	6,977	
Other Salaries for Instruction	2,184	(876)	1,308	1,308	-
<b>Total Before/After School Programs - Instruction</b>	<b>19,694</b>	<b>(11,409)</b>	<b>8,285</b>	<b>8,285</b>	<b>-</b>
<b>Before/After School Programs - Support</b>					
Supplies and Materials	600	-	600	-	600
<b>Total Before/After School Programs - Support</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>600</b>
<b>Total Before/After School Programs</b>	<b>20,294</b>	<b>(11,409)</b>	<b>8,885</b>	<b>8,285</b>	<b>600</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,529,646</b>	<b>(167,570)</b>	<b>4,362,076</b>	<b>4,338,820</b>	<b>23,256</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	16,400	(16,400)			
Supplies and Materials	130	(110)	20	-	20
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,530</b>	<b>(16,510)</b>	<b>20</b>	<b>-</b>	<b>20</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 18</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 100,092		\$ 100,092	\$ 100,092	
Supplies and Materials	200	-	200	162	\$ 38
<b>Total Undistributed Expenditures - Health Services</b>	<b>100,292</b>	<b>-</b>	<b>100,292</b>	<b>100,254</b>	<b>38</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	200,185	\$ (44,211)	155,974	155,974	
Other Purchased Services (400-500 series)	200	(200)			
Supplies and Materials	600	-	600	599	1
<b>Total Undist. Expend. - Guidance Services</b>	<b>200,985</b>	<b>(44,411)</b>	<b>156,574</b>	<b>156,573</b>	<b>1</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	(86)	414	-	414
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>500</b>	<b>(86)</b>	<b>414</b>	<b>-</b>	<b>414</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries		95,222	95,222	95,222	
Supplies and Materials	5,515	-	5,515	5,368	147
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>5,515</b>	<b>95,222</b>	<b>100,737</b>	<b>100,590</b>	<b>147</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,500	(2,500)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,500</b>	<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	303,666	(48,529)	255,137	255,137	
Salaries of Secretarial and Clerical Assistants	144,953		144,953	144,953	
Other Purchased Services (400-500 series)	925		925	20	905
Supplies and Materials	11,450	-	11,450	11,403	47
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>460,994</b>	<b>(48,529)</b>	<b>412,465</b>	<b>411,513</b>	<b>952</b>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	6,900	-	6,900	6,900	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>6,900</b>	<b>-</b>	<b>6,900</b>	<b>6,900</b>	<b>-</b>
<b>Undist. Expend. - Security</b>					
Salaries	53,137		53,137	53,137	
General Supplies	110	-	110	110	-
<b>Total Undist. Expend. - Security</b>	<b>53,247</b>	<b>-</b>	<b>53,247</b>	<b>53,247</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>60,147</b>	<b>-</b>	<b>60,147</b>	<b>60,147</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	11,400	-	11,400	999	10,401
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>11,400</b>	<b>-</b>	<b>11,400</b>	<b>999</b>	<b>10,401</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	74,337		74,337	46,085	28,252
T.P.A.F. Contributions - ERIP	23,324		23,324	14,321	9,003
Health Benefits	1,240,373	28,943	1,269,316	1,240,242	29,074
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,338,034</b>	<b>28,943</b>	<b>1,366,977</b>	<b>1,300,648</b>	<b>66,329</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,338,034</b>	<b>28,943</b>	<b>1,366,977</b>	<b>1,300,648</b>	<b>66,329</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,196,897</b>	<b>12,129</b>	<b>2,209,026</b>	<b>2,130,724</b>	<b>78,302</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>6,726,543</b>	<b>(155,441)</b>	<b>6,571,102</b>	<b>6,469,544</b>	<b>101,558</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>6,726,543</b>	<b>(155,441)</b>	<b>6,571,102</b>	<b>6,469,544</b>	<b>101,558</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,726,543	(155,441)	6,571,102	6,469,544	101,558
<b>Total Other Financing Sources</b>	<b>6,726,543</b>	<b>(155,441)</b>	<b>6,571,102</b>	<b>6,469,544</b>	<b>101,558</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 19</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 103,466	\$ (2,040)	\$ 101,426	\$ 101,426	
Grades 1-5 - Salaries of Teachers	1,058,638	187,639	1,246,277	1,246,277	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	97,936	(22,980)	74,956	74,956	
General Supplies	58,098	345	58,443	39,001	\$ 19,442
Textbooks	2,715	(1,740)	975	975	
Other Objects	-	75	75	40	35
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,320,853</u>	<u>161,299</u>	<u>1,482,152</u>	<u>1,461,700</u>	<u>20,452</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	51,223	(6,846)	44,377	44,377	
Other Salaries for Instruction	43,421		43,421	43,421	
General Supplies	3,100	(1,471)	1,629	1,129	500
Textbooks	350	(350)	-	-	-
<b>Total Cognitive - Mild</b>	<u>98,094</u>	<u>(8,667)</u>	<u>89,427</u>	<u>88,927</u>	<u>500</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	53,453	48,662	102,115	102,115	
General Supplies	1,000	(1,000)	-	-	-
Textbooks	450	(450)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>54,903</u>	<u>47,212</u>	<u>102,115</u>	<u>102,115</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>152,997</u>	<u>38,545</u>	<u>191,542</u>	<u>191,042</u>	<u>500</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	160,641	(45,348)	115,293	115,293	
General Supplies	1,000	(500)	500	-	500
Textbooks	250	-	250	-	250
<b>Total Bilingual Education - Instruction</b>	<u>161,891</u>	<u>(45,848)</u>	<u>116,043</u>	<u>115,293</u>	<u>750</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(116)	2,978	2,978	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>(116)</u>	<u>2,978</u>	<u>2,978</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>(116)</u>	<u>2,978</u>	<u>2,978</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>1,638,835</u>	<u>153,880</u>	<u>1,792,715</u>	<u>1,771,013</u>	<u>21,702</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	69	8,269	8,269	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		7,515	7,515	7,515	
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,300</u>	<u>7,584</u>	<u>15,884</u>	<u>15,784</u>	<u>100</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	94,327		94,327	94,327	
Supplies and Materials	200	(200)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>94,527</u>	<u>(200)</u>	<u>94,327</u>	<u>94,327</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	101,658	(50,829)	50,829	50,829	
Supplies and Materials	100	(100)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>101,758</u>	<u>(50,929)</u>	<u>50,829</u>	<u>50,829</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	100	(100)	-	-	-
Supplies and Materials	200	(200)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>300</u>	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	13,695	(200)	13,495	-	13,495
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>13,695</u>	<u>(200)</u>	<u>13,495</u>	<u>-</u>	<u>13,495</u>

**PATERSON PUBLIC SCHOOLS**  
 Blended Resource Fund  
 Schedule of Blended Expenditures - Budget and Actual  
 for Fiscal Year Ended June 30, 2011

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 122,304	\$ 5,096	\$ 127,400	\$ 127,400	
Salaries of Secretarial and Clerical Assistants	50,251	5,451	55,702	55,702	
Other Purchased Services (400-500 series)	1,000	(725)	275		\$ 275
Supplies and Materials	18,232	(10,000)	8,232	6,512	1,720
Other Objects	1,810	-	1,810	-	1,810
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>193,597</u>	<u>(178)</u>	<u>193,419</u>	<u>189,614</u>	<u>3,805</u>
<b>Undist. Expend. - Security</b>					
Salaries		43,838	43,838	43,838	
General Supplies	100	(100)	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>100</u>	<u>43,738</u>	<u>43,838</u>	<u>43,838</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>100</u>	<u>43,738</u>	<u>43,838</u>	<u>43,838</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	1,971	2,029
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>1,971</u>	<u>2,029</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	33,352		33,352	17,548	15,804
T.P.A.F. Contributions - ERIP	7,190		7,190	5,598	1,592
Health Benefits	456,498	-	456,498	452,686	3,812
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>497,040</u>	<u>-</u>	<u>497,040</u>	<u>475,832</u>	<u>21,208</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>497,040</u>	<u>-</u>	<u>497,040</u>	<u>475,832</u>	<u>21,208</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>913,317</u>	<u>(485)</u>	<u>912,832</u>	<u>872,195</u>	<u>40,637</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,552,152</u>	<u>153,395</u>	<u>2,705,547</u>	<u>2,643,208</u>	<u>62,339</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,552,152</u>	<u>153,395</u>	<u>2,705,547</u>	<u>2,643,208</u>	<u>62,339</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,552,152	153,395	2,705,547	2,643,208	62,339
<b>Total Other Financing Sources</b>	<u>2,552,152</u>	<u>153,395</u>	<u>2,705,547</u>	<u>2,643,208</u>	<u>62,339</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 20</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 218,659	\$ 33,413	\$ 252,072	\$ 252,072	
Grades 1-5 - Salaries of Teachers	877,000	53,406	930,406	930,406	
Grades 6-8 - Salaries of Teachers	592,579	36,429	629,008	629,008	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	107,171	(9,948)	97,223	97,223	
General Supplies	88,239		88,239	87,559	\$ 680
Textbooks	22,952	(4,000)	18,952	16,742	2,210
Other Objects	4,109	(4,109)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,910,709</u>	<u>105,191</u>	<u>2,015,900</u>	<u>2,013,010</u>	<u>2,890</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	156,790		156,790	156,790	
Other Salaries for Instruction	43,421	30,928	74,349	74,349	
General Supplies	2,500	(500)	2,000	2,000	
Textbooks	1,200	(200)	1,000	-	1,000
<b>Total Cognitive - Mild</b>	<u>203,911</u>	<u>30,228</u>	<u>234,139</u>	<u>233,139</u>	<u>1,000</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers		101,049	101,049	101,049	
Other Salaries for Instruction	43,916	33,016	76,932	76,932	
General Supplies	2,500	(880)	1,620	1,619	1
Textbooks	1,200	(200)	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<u>47,616</u>	<u>132,985</u>	<u>180,601</u>	<u>179,600</u>	<u>1,001</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	13,163	97,392	110,555	110,555	
Other Salaries for Instruction	132,221	(51,109)	81,112	81,112	
General Supplies	3,500	(770)	2,730	2,686	44
Textbooks	1,500	(500)	1,000	-	1,000
<b>Total Multiple Disabilities</b>	<u>150,384</u>	<u>45,013</u>	<u>195,397</u>	<u>194,353</u>	<u>1,044</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	371,475		371,475	371,475	
General Supplies	1,000		1,000	624	376
Textbooks	1,500	(900)	600	184	416
<b>Total Resource Room/Resource Center</b>	<u>373,975</u>	<u>(900)</u>	<u>373,075</u>	<u>372,283</u>	<u>792</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>775,886</u>	<u>207,326</u>	<u>983,212</u>	<u>979,375</u>	<u>3,837</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	154,725	(562)	154,163	154,163	
General Supplies	1,500	(1,500)	-	-	-
Textbooks	800	(800)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>157,025</u>	<u>(2,862)</u>	<u>154,163</u>	<u>154,163</u>	<u>-</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Other Objects	100	(90)	10	-	10
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>100</u>	<u>(90)</u>	<u>10</u>	<u>-</u>	<u>10</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	10,094	(7,515)	2,579	2,579	-
<b>Total Before/After School Programs - Instruction</b>	<u>10,094</u>	<u>(7,515)</u>	<u>2,579</u>	<u>2,579</u>	<u>-</u>
<b>Before/After School Programs - Support</b>					
Supplies and Materials	300	-	300	-	300
<b>Total Before/After School Programs - Support</b>	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>
<b>Total Before/After School Programs</b>	<u>10,394</u>	<u>(7,515)</u>	<u>2,879</u>	<u>2,579</u>	<u>300</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,854,114</u>	<u>302,050</u>	<u>3,156,164</u>	<u>3,149,127</u>	<u>7,037</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(2,180)	6,020	6,020	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>(10,380)</u>	<u>6,020</u>	<u>6,020</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 20</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 95,727		\$ 95,727	\$ 95,727	
Supplies and Materials	200	\$ (200)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>95,927</u>	<u>(200)</u>	<u>95,727</u>	<u>95,727</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	99,692		99,692	99,692	
Supplies and Materials	400	(400)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>100,092</u>	<u>(400)</u>	<u>99,692</u>	<u>99,692</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	200	(200)			
Supplies and Materials	1,000	(300)	700	479	\$ 221
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,200</u>	<u>(500)</u>	<u>700</u>	<u>479</u>	<u>221</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	4,000	-	4,000	3,372	628
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,372</u>	<u>628</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	194,682	4,768	199,450	199,450	
Salaries of Secretarial and Clerical Assistants	99,302		99,302	99,302	
Other Purchased Services (400-500 series)		150	150		150
Supplies and Materials	2,000	(490)	1,510	1,169	341
Other Objects	700	(350)	350	-	350
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>296,684</u>	<u>4,078</u>	<u>300,762</u>	<u>299,921</u>	<u>841</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	1,500	(750)	750	-	750
<b>Total Undist. Expend. - Custodial Services</b>	<u>1,500</u>	<u>(750)</u>	<u>750</u>	<u>-</u>	<u>750</u>
<b>Undist. Expend. - Security</b>					
Salaries		49,120	49,120	49,120	
General Supplies	100	(100)	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>100</u>	<u>49,020</u>	<u>49,120</u>	<u>49,120</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>1,600</u>	<u>48,270</u>	<u>49,870</u>	<u>49,120</u>	<u>750</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	-	3,000
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	51,483		51,483	36,824	14,659
T.P.A.F. Contributions - ERIP	7,729		7,729	7,645	84
Health Benefits	756,955	23,599	780,554	775,377	5,177
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>816,167</u>	<u>23,599</u>	<u>839,766</u>	<u>819,846</u>	<u>19,920</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>816,167</u>	<u>23,599</u>	<u>839,766</u>	<u>819,846</u>	<u>19,920</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,335,070</u>	<u>64,467</u>	<u>1,399,537</u>	<u>1,374,177</u>	<u>25,360</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,189,184</u>	<u>366,517</u>	<u>4,555,701</u>	<u>4,523,304</u>	<u>32,397</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,189,184</u>	<u>366,517</u>	<u>4,555,701</u>	<u>4,523,304</u>	<u>32,397</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,189,184	366,517	4,555,701	4,523,304	32,397
<b>Total Other Financing Sources</b>	<u>4,189,184</u>	<u>366,517</u>	<u>4,555,701</u>	<u>4,523,304</u>	<u>32,397</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 200,533		\$ 200,533	\$ 200,533	
Grades 1-5 - Salaries of Teachers	1,428,617	\$ 186,588	1,615,205	1,615,205	
Grades 6-8 - Salaries of Teachers	663,255	(152,905)	510,350	510,350	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	157,279	(6,844)	150,435	150,435	
General Supplies	125,000	(16,538)	108,462	74,309	\$ 34,153
Textbooks	10,500	(3,000)	7,500	7,148	352
Other Objects	6,930	(2,000)	4,930	-	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,592,114</b>	<b>5,301</b>	<b>2,597,415</b>	<b>2,557,980</b>	<b>39,435</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers		48,362	48,362	48,362	
Other Salaries for Instruction	44,028	(960)	43,068	43,068	
General Supplies	1,000	(800)	200		200
Textbooks	500	(200)	300		300
Other Objects	-	-	-	-	-
<b>Total Behavioral Disabilities</b>	<b>45,528</b>	<b>46,402</b>	<b>91,930</b>	<b>91,430</b>	<b>500</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers		95,001	95,001	95,001	
Other Salaries for Instruction	41,644		41,644	41,644	
General Supplies	1,000	(800)	200		200
Textbooks	500	(400)	100	-	100
<b>Total Multiple Disabilities</b>	<b>43,144</b>	<b>93,801</b>	<b>136,945</b>	<b>136,645</b>	<b>300</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	407,970	(802)	407,168	407,168	
General Supplies	1,000	(800)	200	-	200
<b>Total Resource Room/Resource Center</b>	<b>408,970</b>	<b>(1,602)</b>	<b>407,368</b>	<b>407,168</b>	<b>200</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>497,642</b>	<b>138,601</b>	<b>636,243</b>	<b>635,243</b>	<b>1,000</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	516,971	17,301	534,272	534,272	
Other Salaries for Instruction	50,004		50,004	50,004	
General Supplies	15,000	(5,000)	10,000	6,179	3,821
Textbooks	8,000	(6,000)	2,000	977	1,023
<b>Total Bilingual Education - Instruction</b>	<b>589,975</b>	<b>6,301</b>	<b>596,276</b>	<b>591,432</b>	<b>4,844</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(159)	2,935	2,935	
Other Salaries for Instruction	2,184	143	2,327	2,327	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(16)</b>	<b>5,262</b>	<b>5,262</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(16)</b>	<b>5,262</b>	<b>5,262</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,685,009</b>	<b>150,187</b>	<b>3,835,196</b>	<b>3,789,917</b>	<b>45,279</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(5,078)	3,122	3,122	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(1,220)	6,980	6,980	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(6,298)</b>	<b>10,102</b>	<b>10,102</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries		66,644	66,644	66,644	
Supplies and Materials	500	-	500	455	45
<b>Total Undistributed Expenditures - Health Services</b>	<b>500</b>	<b>66,644</b>	<b>67,144</b>	<b>67,099</b>	<b>45</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	100,092		100,092	100,092	
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Guidance Services</b>	<b>100,592</b>	<b>-</b>	<b>100,592</b>	<b>100,092</b>	<b>500</b>

**PATERSON PUBLIC SCHOOLS**  
 Blended Resource Fund  
 Schedule of Blended Expenditures - Budget and Actual  
 for Fiscal Year Ended June 30, 2011

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	\$ 2,000	\$ (1,200)	\$ 800	\$ 800	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>2,000</u>	<u>(1,200)</u>	<u>800</u>	<u>800</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	9,000	(2,500)	6,500	5,067	\$ 1,433
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>9,000</u>	<u>(2,500)</u>	<u>6,500</u>	<u>5,067</u>	<u>1,433</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	345,604	(65,128)	280,476	280,476	
Salaries of Secretarial and Clerical Assistants	96,602		96,602	96,602	
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	10,000	(3,000)	7,000	4,149	2,851
Other Objects	600	(300)	300	-	300
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>453,606</u>	<u>(68,428)</u>	<u>385,178</u>	<u>381,227</u>	<u>3,951</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	3,000	-	3,000	2,979	21
<b>Total Undist. Expend. - Custodial Services</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,979</u>	<u>21</u>
<b>Undist. Expend. - Security</b>					
Salaries		44,368	44,368	44,368	
General Supplies	300	(300)	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>300</u>	<u>44,068</u>	<u>44,368</u>	<u>44,368</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>3,300</u>	<u>44,068</u>	<u>47,368</u>	<u>47,347</u>	<u>21</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,218	(1,200)	4,018	-	4,018
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,218</u>	<u>(1,200)</u>	<u>4,018</u>	<u>-</u>	<u>4,018</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	55,303		55,303	34,482	20,821
T.P.A.F. Contributions - ERIP	14,333		14,333	10,892	3,441
Health Benefits	865,613	107,910	973,523	955,194	18,329
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>935,249</u>	<u>107,910</u>	<u>1,043,159</u>	<u>1,000,568</u>	<u>42,591</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>935,249</u>	<u>107,910</u>	<u>1,043,159</u>	<u>1,000,568</u>	<u>42,591</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,525,865</u>	<u>138,996</u>	<u>1,664,861</u>	<u>1,612,302</u>	<u>52,559</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>5,210,874</u>	<u>289,183</u>	<u>5,500,057</u>	<u>5,402,219</u>	<u>97,838</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>5,210,874</u>	<u>289,183</u>	<u>5,500,057</u>	<u>5,402,219</u>	<u>97,838</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,210,874	289,183	5,500,057	5,402,219	97,838
<b>Total Other Financing Sources</b>	<u>5,210,874</u>	<u>289,183</u>	<u>5,500,057</u>	<u>5,402,219</u>	<u>97,838</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

School: No. 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 211,098	\$ 54,520	\$ 265,618	\$ 265,618	
Grades 1-5 - Salaries of Teachers	993,873	248,439	1,242,312	1,242,312	
Grades 6-8 - Salaries of Teachers	163,833	277,434	441,267	441,267	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for instruction	174,908	3,534	178,442	178,442	
Other Purchased Services (400-500 series)	7,000		7,000		\$ 7,000
General Supplies	96,795	(4,250)	92,545	79,203	13,342
Textbooks	11,400	(5,000)	6,400	4,722	1,678
Other Objects	6,125	-	6,125	4,680	1,445
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,665,032</b>	<b>574,677</b>	<b>2,239,709</b>	<b>2,216,244</b>	<b>23,465</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Other Salaries for instruction	51,204	(1,589)	49,615	49,615	
General Supplies	1,500		1,500	1,311	189
Textbooks	1,500	-	1,500	1,492	8
<b>Total Learning and/or Language Disabilities</b>	<b>54,204</b>	<b>(1,589)</b>	<b>52,615</b>	<b>52,418</b>	<b>197</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	96,022	59,231	155,253	155,253	
Other Salaries for instruction	34,522	(2,078)	32,444	32,444	
General Supplies	1,500		1,500	1,188	312
Textbooks	1,500	-	1,500	1,492	8
<b>Total Behavioral Disabilities</b>	<b>133,544</b>	<b>57,153</b>	<b>190,697</b>	<b>190,377</b>	<b>320</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	66,765	42,710	109,475	109,475	
General Supplies	1,050		1,050	636	414
Textbooks	1,000	-	1,000	941	59
<b>Total Resource Room/Resource Center</b>	<b>68,815</b>	<b>42,710</b>	<b>111,525</b>	<b>111,052</b>	<b>473</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>256,563</b>	<b>98,274</b>	<b>354,837</b>	<b>353,847</b>	<b>990</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	747,361	(224,830)	522,531	522,531	
Other Salaries for instruction	51,204	(7,775)	43,429	43,429	
General Supplies	36,700	(10,000)	26,700	25,090	1,610
Textbooks	2,000	-	2,000	1,973	27
<b>Total Bilingual Education - Instruction</b>	<b>837,265</b>	<b>(242,605)</b>	<b>594,660</b>	<b>593,023</b>	<b>1,637</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	7,174	(4,581)	2,593	2,593	
Other Salaries for instruction	2,184	(2,184)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>9,358</b>	<b>(6,765)</b>	<b>2,593</b>	<b>2,593</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>9,358</b>	<b>(6,765)</b>	<b>2,593</b>	<b>2,593</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,768,218</b>	<b>423,581</b>	<b>3,191,799</b>	<b>3,165,707</b>	<b>26,092</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	483	8,683	8,683	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(1,257)	6,943	6,943	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,700</b>	<b>(774)</b>	<b>15,926</b>	<b>15,626</b>	<b>300</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	76,338		76,338	76,338	
Supplies and Materials	350	-	350	219	131
<b>Total Undistributed Expenditures - Health Services</b>	<b>76,688</b>	<b>-</b>	<b>76,688</b>	<b>76,557</b>	<b>131</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	61,441	38,651	100,092	100,092	
Supplies and Materials	200	-	200	79	121
<b>Total Undist. Expend. - Guidance Services</b>	<b>61,641</b>	<b>38,651</b>	<b>100,292</b>	<b>100,171</b>	<b>121</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 24</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	\$ 20,000	\$ (15,000)	\$ 5,000	\$ 2,899	\$ 2,101
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>20,000</u>	<u>(15,000)</u>	<u>5,000</u>	<u>2,899</u>	<u>2,101</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	184,905	737	185,642	185,642	
Salaries of Secretarial and Clerical Assistants	89,510		89,510	89,510	
Other Purchased Services (400-500 series)	400		400		400
Supplies and Materials	5,000	-	5,000	4,982	18
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>279,815</u>	<u>737</u>	<u>280,552</u>	<u>280,134</u>	<u>418</u>
<b>Undist. Expend. - Security</b>					
Salaries		33,627	33,627	33,627	
General Supplies	100	-	100	-	100
<b>Total Undist. Expend. - Security</b>	<u>100</u>	<u>33,627</u>	<u>33,727</u>	<u>33,627</u>	<u>100</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>100</u>	<u>33,627</u>	<u>33,727</u>	<u>33,627</u>	<u>100</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,000	-	7,000	4,182	2,818
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>4,182</u>	<u>2,818</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	49,769		49,769	33,066	16,703
T.P.A.F. Contributions - ERIP	11,766		11,766	9,950	1,816
Health Benefits	719,074	123,573	842,647	829,016	13,631
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>780,609</u>	<u>123,573</u>	<u>904,182</u>	<u>872,032</u>	<u>32,150</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>780,609</u>	<u>123,573</u>	<u>904,182</u>	<u>872,032</u>	<u>32,150</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,242,553</u>	<u>180,814</u>	<u>1,423,367</u>	<u>1,385,228</u>	<u>38,139</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,010,771</u>	<u>604,395</u>	<u>4,615,166</u>	<u>4,550,935</u>	<u>64,231</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,010,771</u>	<u>604,395</u>	<u>4,615,166</u>	<u>4,550,935</u>	<u>64,231</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,010,771	604,395	4,615,166	4,550,935	64,231
<b>Total Other Financing Sources</b>	<u>4,010,771</u>	<u>604,395</u>	<u>4,615,166</u>	<u>4,550,935</u>	<u>64,231</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>				

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 291,336		\$ 291,336	\$ 291,336	
Grades 1-5 - Salaries of Teachers	991,270	\$ 220,462	1,211,732	1,211,732	
Grades 6-8 - Salaries of Teachers	811,297	86,987	898,284	898,284	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	128,182		128,182	128,182	
Purchased Technical Services	375		375		\$ 375
Other Purchased Services (400-500 series)	1,441		1,441	660	781
General Supplies	103,957	(10,383)	93,574	55,989	37,585
Textbooks	13,000		13,000	4,949	8,051
Other Objects	4,459	(4,459)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,345,317</u>	<u>292,607</u>	<u>2,637,924</u>	<u>2,591,132</u>	<u>46,792</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	115,141	(31,000)	84,141	84,141	
Other Salaries for Instruction	63,259		63,259	63,259	
Other Purchased Services (400-500 series)	42		42	16	26
General Supplies	5,787		5,787	2,619	3,168
Textbooks	1,501		1,501	1,491	10
Other Objects	393	(393)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>186,123</u>	<u>(31,393)</u>	<u>154,730</u>	<u>151,526</u>	<u>3,204</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	103,875	26,890	130,765	130,765	
Other Purchased Services (400-500 series)	82		82	58	24
General Supplies	10,711		10,711	4,890	5,821
Textbooks	1,555		1,555	294	1,261
Other Objects	419	(419)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>116,642</u>	<u>26,471</u>	<u>143,113</u>	<u>136,007</u>	<u>7,106</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>302,765</u>	<u>(4,922)</u>	<u>297,843</u>	<u>287,533</u>	<u>10,310</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	111,935	19,465	131,400	131,400	
Other Purchased Services (400-500 series)	126		126	90	36
General Supplies	15,637		15,637	7,306	8,331
Textbooks	2,879		2,879	229	2,650
Other Objects	666		666	-	666
<b>Total Bilingual Education - Instruction</b>	<u>131,243</u>	<u>19,465</u>	<u>150,708</u>	<u>139,025</u>	<u>11,683</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	136	3,230	3,230	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>136</u>	<u>3,230</u>	<u>3,230</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>136</u>	<u>3,230</u>	<u>3,230</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,782,419</u>	<u>307,286</u>	<u>3,089,705</u>	<u>3,020,920</u>	<u>68,785</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	4,920	2,782	7,702	7,702	
Supplies and Materials	148	-	148	76	72
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>5,068</u>	<u>2,782</u>	<u>7,850</u>	<u>7,778</u>	<u>72</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122	700	91,822	91,822	
Supplies and Materials	690	-	690	334	356
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,812</u>	<u>700</u>	<u>92,512</u>	<u>92,156</u>	<u>356</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	100,092	-	100,092	100,092	
Supplies and Materials	1,035	-	1,035	403	632
<b>Total Undist. Expend. - Guidance Services</b>	<u>101,127</u>	<u>-</u>	<u>101,127</u>	<u>100,495</u>	<u>632</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 25</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	\$ 3,770	\$ (1,000)	\$ 2,770	\$ 2,252	\$ 518
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>3,770</u>	<u>(1,000)</u>	<u>2,770</u>	<u>2,252</u>	<u>518</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	8,719	(3,792)	4,927	4,925	2
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>8,719</u>	<u>(3,792)</u>	<u>4,927</u>	<u>4,925</u>	<u>2</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	356,984	11,240	368,224	368,224	
Salaries of Secretarial and Clerical Assistants	96,652	(3,459)	93,193	93,193	
Other Purchased Services (400-500 series)	1,280		1,280		1,280
Supplies and Materials	11,505	(4,604)	6,901	4,213	2,688
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>466,921</u>	<u>3,177</u>	<u>470,098</u>	<u>465,630</u>	<u>4,468</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	3,000	-	3,000	2,975	25
<b>Total Undist. Expend. - Custodial Services</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,975</u>	<u>25</u>
<b>Undist. Expend. - Security</b>					
Salaries		42,073	42,073	42,073	
General Supplies	123	-	123	94	29
<b>Total Undist. Expend. - Security</b>	<u>123</u>	<u>42,073</u>	<u>42,196</u>	<u>42,167</u>	<u>29</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>3,123</u>	<u>42,073</u>	<u>45,196</u>	<u>45,142</u>	<u>54</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,700	(5,700)	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,700</u>	<u>(5,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	44,113	(1,363)	42,750	26,888	15,862
T.P.A.F. Contributions - ERIP	10,596	1,363	11,959	11,959	
Health Benefits	689,134	95,509	784,643	757,471	27,172
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>743,843</u>	<u>95,509</u>	<u>839,352</u>	<u>796,318</u>	<u>43,034</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>743,843</u>	<u>95,509</u>	<u>839,352</u>	<u>796,318</u>	<u>43,034</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,430,083</u>	<u>133,749</u>	<u>1,563,832</u>	<u>1,514,696</u>	<u>49,136</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,212,502</u>	<u>441,035</u>	<u>4,653,537</u>	<u>4,535,616</u>	<u>117,921</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	3,000	(3,000)	-	-	-
<b>Total Equipment</b>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,215,502</u>	<u>438,035</u>	<u>4,653,537</u>	<u>4,535,616</u>	<u>117,921</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,215,502	438,035	4,653,537	4,535,616	117,921
<b>Total Other Financing Sources</b>	<u>4,215,502</u>	<u>438,035</u>	<u>4,653,537</u>	<u>4,535,616</u>	<u>117,921</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 26</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 110,405		\$ 110,405	\$ 110,405	
Grades 1-5 - Salaries of Teachers	1,215,797	\$ (142,278)	1,073,519	1,073,519	
Grades 6-8 - Salaries of Teachers	1,055,813	(49,417)	1,006,396	1,006,396	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	79,169	(156)	79,013	79,013	
Purchased Professional-Educational Services	5,000	(3,000)	2,000		\$ 2,000
Purchased Technical Services	350		350		350
General Supplies	115,050	(1,756)	113,294	76,506	36,788
Textbooks	6,000	3,000	9,000	6,971	2,029
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,587,584</b>	<b>(193,607)</b>	<b>2,393,977</b>	<b>2,352,810</b>	<b>41,167</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	55,003		55,003	55,003	
Other Salaries for Instruction	45,982		45,982	45,982	
General Supplies	3,800	(2,800)	1,000	601	399
Textbooks	1,000	-	1,000	988	12
<b>Total Learning and/or Language Disabilities</b>	<b>105,785</b>	<b>(2,800)</b>	<b>102,985</b>	<b>102,574</b>	<b>411</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	304,881	55,555	360,436	360,436	
General Supplies	7,600	(4,000)	3,600		3,600
Textbooks	3,000	(2,000)	1,000	-	1,000
<b>Total Resource Room/Resource Center</b>	<b>315,481</b>	<b>49,555</b>	<b>365,036</b>	<b>360,436</b>	<b>4,600</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>421,266</b>	<b>46,755</b>	<b>468,021</b>	<b>463,010</b>	<b>5,011</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	151,527	(97,855)	53,672	53,672	
General Supplies	6,000	(3,000)	3,000		3,000
Textbooks	3,900	(2,000)	1,900	-	1,900
<b>Total Bilingual Education - Instruction</b>	<b>161,427</b>	<b>(102,855)</b>	<b>58,572</b>	<b>53,672</b>	<b>4,900</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(3,094)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>(3,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>(3,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,173,371</b>	<b>(252,801)</b>	<b>2,920,570</b>	<b>2,869,492</b>	<b>51,078</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	4,920	69	4,989	4,989	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	4,867	4,867	4,867	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>4,920</b>	<b>4,936</b>	<b>9,856</b>	<b>9,856</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	200	-	200	-	200
<b>Total Undistributed Expenditures - Health Services</b>	<b>91,322</b>	<b>-</b>	<b>91,322</b>	<b>91,122</b>	<b>200</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		77,038	77,038	77,038	
Other Purchased Services (400-500 series)	300		300		300
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Guidance Services</b>	<b>1,300</b>	<b>77,038</b>	<b>78,338</b>	<b>77,038</b>	<b>1,300</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Prof. and Tech. Services					-
Other Purch Services (400-500)	1,500	-	1,500	-	1,500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	8,000	-	8,000	4,015	3,985
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>4,015</b>	<b>3,985</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 26</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	\$ 1,000		\$ 1,000		\$ 1,000
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
<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>					
Salaries of Principals/Assistant Principals/Program Directors	189,362	\$ 96,844	286,206	\$ 286,206	
Salaries of Secretarial and Clerical Assistants	98,552		98,552	98,552	
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	5,000		5,000	3,703	1,297
Other Objects	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>295,914</b>	<b>94,844</b>	<b>390,758</b>	<b>388,461</b>	<b>2,297</b>
<b>Undist. Expend. - Security</b>					
General Supplies	-	2,000	2,000	-	2,000
<b>Total Undist. Expend. - Security</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,000	(3,000)	4,000	-	4,000
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>7,000</b>	<b>(3,000)</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	39,400		39,400	18,563	20,837
T.P.A.F. Contributions - ERIP	12,637		12,637	8,557	4,080
Health Benefits	730,997	4,053	735,050	713,895	21,155
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>783,034</b>	<b>4,053</b>	<b>787,087</b>	<b>741,015</b>	<b>46,072</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>783,034</b>	<b>4,053</b>	<b>787,087</b>	<b>741,015</b>	<b>46,072</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,194,990</b>	<b>179,871</b>	<b>1,374,861</b>	<b>1,311,507</b>	<b>63,354</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>4,368,361</b>	<b>(72,930)</b>	<b>4,295,431</b>	<b>4,180,999</b>	<b>114,432</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,368,361</b>	<b>(72,930)</b>	<b>4,295,431</b>	<b>4,180,999</b>	<b>114,432</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,368,361	(72,930)	4,295,431	4,180,999	114,432
<b>Total Other Financing Sources</b>	<b>4,368,361</b>	<b>(72,930)</b>	<b>4,295,431</b>	<b>4,180,999</b>	<b>114,432</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 27</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 335,634	\$ (80,887)	\$ 254,747	\$ 254,747	
Grades 1-5 - Salaries of Teachers	1,559,485	237,430	1,796,915	1,796,915	
Grades 6-8 - Salaries of Teachers	756,431	374,814	1,131,245	1,131,245	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	213,882	84	213,966	213,966	
Purchased Professional-Educational Services	1,000	(1,000)			
Purchased Technical Services	400	(400)			
Other Purchased Services (400-500 series)	21,438	(2,000)	19,438	13,335	\$ 6,103
General Supplies	159,700	(1,125)	158,575	140,945	17,630
Textbooks	20,000	(15,926)	4,074	4,053	21
Other Objects	6,552	-	6,552	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,074,522</b>	<b>510,990</b>	<b>3,585,512</b>	<b>3,555,206</b>	<b>30,306</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	95,892	62,527	158,419	158,419	
Other Salaries for Instruction	122,155	(2,065)	120,090	120,090	
General Supplies	2,500	(2,500)			
Textbooks	1,000	(1,000)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>221,547</b>	<b>56,962</b>	<b>278,509</b>	<b>278,509</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	358,105	(10,090)	348,015	348,015	
General Supplies	2,500	(2,500)	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>360,605</b>	<b>(12,590)</b>	<b>348,015</b>	<b>348,015</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>582,152</b>	<b>44,372</b>	<b>626,524</b>	<b>626,524</b>	<b>-</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	156,710	(58,636)	98,074	98,074	
General Supplies	1,000	(869)	131	130	1
Textbooks	250	(250)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<b>157,960</b>	<b>(59,755)</b>	<b>98,205</b>	<b>98,204</b>	<b>1</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Supplies and Materials	500	(500)	-	-	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>500</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	616	3,710	3,710	
Other Salaries for Instruction	2,184	(1,392)	792	792	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(776)</b>	<b>4,502</b>	<b>4,502</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(776)</b>	<b>4,502</b>	<b>4,502</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,820,412</b>	<b>494,331</b>	<b>4,314,743</b>	<b>4,284,436</b>	<b>30,307</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	6,411	14,611	14,611	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(1,091)	7,109	7,109	
Supplies and Materials	1,000	(1,000)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>17,400</b>	<b>4,320</b>	<b>21,720</b>	<b>21,720</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	1,000	(474)	526	526	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>92,122</b>	<b>(474)</b>	<b>91,648</b>	<b>91,648</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	203,316	(101,658)	101,658	101,658	
Supplies and Materials	3,750	(3,750)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>207,066</b>	<b>(105,408)</b>	<b>101,658</b>	<b>101,658</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,000</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 27</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	\$ 22,000	\$ (4,000)	\$ 18,000	-	\$ 18,000
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>22,000</u>	<u>(4,000)</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	260,014	(5,014)	255,000	\$ 255,000	
Salaries of Secretarial and Clerical Assistants	96,652	(2,146)	94,506	94,506	
Other Purchased Services (400-500 series)	1,500		1,500	21	1,479
Supplies and Materials	9,000	(941)	8,059	8,050	9
Other Objects	500	(263)	237	237	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>367,666</u>	<u>(8,364)</u>	<u>359,302</u>	<u>357,814</u>	<u>1,488</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	6,300	(6,300)	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>6,300</u>	<u>(6,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	3,721	3,721	3,721	-
<b>Total Undist. Expend. - Security</b>	<u>-</u>	<u>3,721</u>	<u>3,721</u>	<u>3,721</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>6,300</u>	<u>(2,579)</u>	<u>3,721</u>	<u>3,721</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,903	-	3,903	-	3,903
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,903</u>	<u>-</u>	<u>3,903</u>	<u>-</u>	<u>3,903</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	60,406		60,406	36,594	23,812
T.P.A.F. Contributions - ERIP	19,381		19,381	15,353	4,028
Health Benefits	993,227	149,394	1,142,621	1,122,320	20,301
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,073,014</u>	<u>149,394</u>	<u>1,222,408</u>	<u>1,174,267</u>	<u>48,141</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,073,014</u>	<u>149,394</u>	<u>1,222,408</u>	<u>1,174,267</u>	<u>48,141</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,791,471</u>	<u>30,889</u>	<u>1,822,360</u>	<u>1,750,828</u>	<u>71,532</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>5,611,883</u>	<u>525,220</u>	<u>6,137,103</u>	<u>6,035,264</u>	<u>101,839</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undistributed Expenditures - Security	10,000	-	10,000	-	10,000
<b>Total Equipment</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>5,621,883</u>	<u>525,220</u>	<u>6,147,103</u>	<u>6,035,264</u>	<u>111,839</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,621,883	525,220	6,147,103	6,035,264	111,839
<b>Total Other Financing Sources</b>	<u>5,621,883</u>	<u>525,220</u>	<u>6,147,103</u>	<u>6,035,264</u>	<u>111,839</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 28</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 306,273	\$ (3,082)	\$ 303,191	\$ 303,191	
Grades 1-5 - Salaries of Teachers	1,274,229	(646)	1,273,583	1,273,583	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	140,684	(3,943)	136,741	136,741	
Other Purchased Services (400-500 series)	300		300		\$ 300
General Supplies	71,590	(8,400)	63,190	61,451	1,739
Textbooks	2,765	9,011	11,776	9,682	2,094
Other Objects	2,816	(2,163)	653	653	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,798,657</u>	<u>(9,223)</u>	<u>1,789,434</u>	<u>1,785,301</u>	<u>4,133</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	107,323	61,328	168,651	168,651	
Other Salaries for Instruction	94,631	(215)	94,416	94,416	
General Supplies	8,736	(4,000)	4,736	255	4,481
Textbooks	900		900		900
Other Objects	264	-	264	-	264
<b>Total Cognitive - Mild</b>	<u>211,854</u>	<u>57,113</u>	<u>268,967</u>	<u>263,322</u>	<u>5,645</u>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	75,300	(75,300)			
Other Salaries for Instruction	47,037	-	47,037	47,037	-
<b>Total Cognitive - Moderate</b>	<u>122,337</u>	<u>(75,300)</u>	<u>47,037</u>	<u>47,037</u>	<u>-</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	52,141	57,433	109,574	109,574	
Other Salaries for Instruction	122,001	(537)	121,464	121,464	
General Supplies	7,362	(4,000)	3,362	255	3,107
Textbooks	814		814		814
Other Objects	224	-	224	-	224
<b>Total Learning and/or Language Disabilities</b>	<u>182,542</u>	<u>52,896</u>	<u>235,438</u>	<u>231,293</u>	<u>4,145</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	105,594	5,939	111,533	111,533	
Other Salaries for Instruction	64,485		64,485	64,485	
General Supplies	3,040		3,040	255	2,785
Textbooks	464		464		464
Other Objects	96	-	96	-	96
<b>Total Behavioral Disabilities</b>	<u>173,679</u>	<u>5,939</u>	<u>179,618</u>	<u>176,273</u>	<u>3,345</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	51,733	96,022	147,755	147,755	
Other Salaries for Instruction	31,210	(12,427)	18,783	18,783	
General Supplies	7,396	(4,000)	3,396	255	3,141
Textbooks	488		488		488
Other Objects	216	-	216	-	216
<b>Total Multiple Disabilities</b>	<u>91,043</u>	<u>79,595</u>	<u>170,638</u>	<u>166,793</u>	<u>3,845</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	150,714	(42,861)	107,853	107,853	
General Supplies	1,359	-	1,359	255	1,104
<b>Total Resource Room/Resource Center</b>	<u>152,073</u>	<u>(42,861)</u>	<u>109,212</u>	<u>108,108</u>	<u>1,104</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>933,528</u>	<u>77,382</u>	<u>1,010,910</u>	<u>992,826</u>	<u>18,084</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	114,082	289	114,371	114,371	
General Supplies	8,755	(4,000)	4,755	127	4,628
Textbooks	2,045	-	2,045	-	2,045
<b>Total Bilingual Education - Instruction</b>	<u>124,882</u>	<u>(3,711)</u>	<u>121,171</u>	<u>114,498</u>	<u>6,673</u>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 28</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	\$ 3,094	\$ 2,040	\$ 5,134	\$ 5,134	
Other Salaries for Instruction	2,184	(2,184)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>(144)</u>	<u>5,134</u>	<u>5,134</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>(144)</u>	<u>5,134</u>	<u>5,134</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,862,345</u>	<u>64,304</u>	<u>2,926,649</u>	<u>2,897,759</u>	<u>\$ 28,890</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	3,280	(3,280)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(2,126)	6,074	6,074	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>11,480</u>	<u>(5,406)</u>	<u>6,074</u>	<u>6,074</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	620	-	620	-	620
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,742</u>	<u>-</u>	<u>91,742</u>	<u>91,122</u>	<u>620</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	77,868	(43,996)	33,872	33,872	
Supplies and Materials	1,240	-	1,240	-	1,240
<b>Total Undist. Expend. - Guidance Services</b>	<u>79,108</u>	<u>(43,996)</u>	<u>35,112</u>	<u>33,872</u>	<u>1,240</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	11,652	-	11,652	8,961	2,691
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>11,652</u>	<u>-</u>	<u>11,652</u>	<u>8,961</u>	<u>2,691</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	224,833	26,828	251,661	251,661	
Salaries of Secretarial and Clerical Assistants	90,270	4,934	95,204	95,202	2
Other Purchased Services (400-500 series)	2,000		2,000		2,000
Supplies and Materials	6,017	(2,000)	4,017	2,072	1,945
Other Objects	1,046	-	1,046	189	857
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>324,166</u>	<u>29,762</u>	<u>353,928</u>	<u>349,124</u>	<u>4,804</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,195	(2,195)	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,195</u>	<u>(2,195)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	63,224		63,224	43,267	19,957
T.P.A.F. Contributions - ERIP	9,549		9,549	7,221	2,328
Health Benefits	767,223	40,656	807,879	807,879	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>839,996</u>	<u>40,656</u>	<u>880,652</u>	<u>858,367</u>	<u>22,285</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>839,996</u>	<u>40,656</u>	<u>880,652</u>	<u>858,367</u>	<u>22,285</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,362,339</u>	<u>16,821</u>	<u>1,379,160</u>	<u>1,347,520</u>	<u>31,640</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,224,684</u>	<u>81,125</u>	<u>4,305,809</u>	<u>4,245,279</u>	<u>60,530</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,224,684</u>	<u>81,125</u>	<u>4,305,809</u>	<u>4,245,279</u>	<u>60,530</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,224,684	81,125	4,305,809	4,245,279	60,530
<b>Total Other Financing Sources</b>	<u>4,224,684</u>	<u>81,125</u>	<u>4,305,809</u>	<u>4,245,279</u>	<u>60,530</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

School: No. 29	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 202,447	\$ (1,775)	\$ 200,672	\$ 200,672	
Grades 1-5 - Salaries of Teachers	702,901	126,524	829,425	829,425	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	160,538	(47,211)	113,327	113,327	
General Supplies	58,100	46	58,146	24,324	\$ 33,822
Textbooks	4,100	-	4,100	1,874	2,226
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,128,086</b>	<b>77,584</b>	<b>1,205,670</b>	<b>1,169,622</b>	<b>36,048</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	63,365		63,365	63,365	
Other Salaries for Instruction	92,765	(2,809)	89,956	89,956	
General Supplies	5,000		5,000	2,199	2,801
Textbooks	3,000	-	3,000	-	3,000
<b>Total Learning and/or Language Disabilities</b>	<b>164,130</b>	<b>(2,809)</b>	<b>161,321</b>	<b>155,520</b>	<b>5,801</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	56,223	-	56,223	56,223	-
<b>Total Multiple Disabilities</b>	<b>56,223</b>	<b>-</b>	<b>56,223</b>	<b>56,223</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	151,025	88	151,113	151,113	
General Supplies	1,000	-	1,000	948	52
<b>Total Resource Room/Resource Center</b>	<b>152,025</b>	<b>88</b>	<b>152,113</b>	<b>152,061</b>	<b>52</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>372,378</b>	<b>(2,721)</b>	<b>369,657</b>	<b>363,804</b>	<b>5,853</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	278,084	88	278,172	278,172	
General Supplies	4,000		4,000		4,000
Textbooks	1,000	-	1,000	-	1,000
<b>Total Bilingual Education - Instruction</b>	<b>283,084</b>	<b>88</b>	<b>283,172</b>	<b>278,172</b>	<b>5,000</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(34)	3,060	3,060	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>(34)</b>	<b>3,060</b>	<b>3,060</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>(34)</b>	<b>3,060</b>	<b>3,060</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,786,642</b>	<b>74,917</b>	<b>1,861,559</b>	<b>1,814,658</b>	<b>46,901</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	155	8,355	8,355	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(656)	7,544	7,544	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(501)</b>	<b>15,899</b>	<b>15,899</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822		91,822	91,822	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expenditures - Health Services</b>	<b>92,122</b>	<b>-</b>	<b>92,122</b>	<b>91,822</b>	<b>300</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		38,703	38,703	38,703	
Supplies and Materials	1,500	(1,100)	400	-	400
<b>Total Undist. Expend. - Guidance Services</b>	<b>1,500</b>	<b>37,603</b>	<b>39,103</b>	<b>38,703</b>	<b>400</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,100	-	2,100	-	2,100
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	7,000	(2,600)	4,400	4,326	74
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>7,000</b>	<b>(2,600)</b>	<b>4,400</b>	<b>4,326</b>	<b>74</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	1,500	-	1,500	-	1,500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 29</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 115,286	\$ 4,804	\$ 120,090	\$ 120,090	
Salaries of Secretarial and Clerical Assistants	47,601		47,601	47,601	
Supplies and Materials	2,000	-	2,000	447	\$ 1,553
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>164,887</b>	<b>4,804</b>	<b>169,691</b>	<b>168,138</b>	<b>1,553</b>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	600	-	600	-	600
<b>Total Undist. Expend. - Custodial Services</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>600</b>
<b>Undist. Expend. - Security</b>					
Salaries	53,137	(37,639)	15,498	15,498	-
<b>Total Undist. Expend. - Security</b>	<b>53,137</b>	<b>(37,639)</b>	<b>15,498</b>	<b>15,498</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>53,737</b>	<b>(37,639)</b>	<b>16,098</b>	<b>15,498</b>	<b>600</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	40,837		40,837	21,672	19,165
T.P.A.F. Contributions - ERIP	5,816		5,816	4,895	921
Health Benefits	536,087	(27,100)	508,987	475,616	33,371
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>582,740</b>	<b>(27,100)</b>	<b>555,640</b>	<b>502,183</b>	<b>53,457</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>582,740</b>	<b>(27,100)</b>	<b>555,640</b>	<b>502,183</b>	<b>53,457</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>921,986</b>	<b>(25,433)</b>	<b>896,553</b>	<b>836,569</b>	<b>59,984</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>2,708,628</b>	<b>49,484</b>	<b>2,758,112</b>	<b>2,651,227</b>	<b>106,885</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,708,628</b>	<b>49,484</b>	<b>2,758,112</b>	<b>2,651,227</b>	<b>106,885</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,708,628	49,484	2,758,112	2,651,227	106,885
<b>Total Other Financing Sources</b>	<b>2,708,628</b>	<b>49,484</b>	<b>2,758,112</b>	<b>2,651,227</b>	<b>106,885</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 30</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 788,203	\$ (65,361)	\$ 722,842	\$ 722,842	
Grades 1-5 - Salaries of Teachers	1,834,894	(250,962)	1,583,932	1,583,932	
Grades 6-8 - Salaries of Teachers	1,054,859	(176,431)	878,428	878,428	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	490,774	(14,291)	476,483	476,483	
Purchased Technical Services	1,000		1,000		\$ 1,000
General Supplies	179,350	(44,400)	134,950	105,051	29,899
Textbooks	15,000		15,000		15,000
Other Objects	6,500	-	6,500	1,419	5,081
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>4,370,580</b>	<b>(551,445)</b>	<b>3,819,135</b>	<b>3,768,155</b>	<b>50,980</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	156,818	134,990	291,808	291,808	
Other Salaries for Instruction	110,404	30,401	140,805	140,805	
General Supplies	4,000		4,000		4,000
Textbooks	500	-	500	-	500
<b>Total Learning and/or Language Disabilities</b>	<b>271,722</b>	<b>165,391</b>	<b>437,113</b>	<b>432,613</b>	<b>4,500</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	54,882	13	54,895	54,895	
Other Salaries for Instruction	44,118	(8,936)	35,182	35,182	
General Supplies	1,000		1,000		1,000
Textbooks	500	-	500	-	500
<b>Total Behavioral Disabilities</b>	<b>100,500</b>	<b>(8,923)</b>	<b>91,577</b>	<b>90,077</b>	<b>1,500</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	201,455	164,990	366,445	366,445	
General Supplies	4,000	-	4,000	1,859	2,141
<b>Total Resource Room/Resource Center</b>	<b>205,455</b>	<b>164,990</b>	<b>370,445</b>	<b>368,304</b>	<b>2,141</b>
<b>Autism:</b>					
Salaries of Teachers		97,371	97,371	97,371	
Other Salaries for Instruction		109,592	109,592	109,592	
General Supplies	5,000		5,000	4,605	395
Textbooks	1,000	-	1,000	-	1,000
<b>Total Autism</b>	<b>6,000</b>	<b>206,963</b>	<b>212,963</b>	<b>211,568</b>	<b>1,395</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>583,677</b>	<b>528,421</b>	<b>1,112,098</b>	<b>1,102,562</b>	<b>9,536</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	309,094	1,530	310,624	310,624	
General Supplies	14,000		14,000	8,243	5,757
Textbooks	6,000	-	6,000	2,334	3,666
<b>Total Bilingual Education - Instruction</b>	<b>329,094</b>	<b>1,530</b>	<b>330,624</b>	<b>321,201</b>	<b>9,423</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	4,641	204	4,845	4,845	
Other Salaries for Instruction	6,552	(930)	5,622	5,622	-
<b>Total Before/After School Programs - Instruction</b>	<b>11,193</b>	<b>(726)</b>	<b>10,467</b>	<b>10,467</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>11,193</b>	<b>(726)</b>	<b>10,467</b>	<b>10,467</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>5,294,544</b>	<b>(22,220)</b>	<b>5,272,324</b>	<b>5,202,385</b>	<b>69,939</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	195	8,395	8,395	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(99)	8,101	8,101	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>96</b>	<b>16,496</b>	<b>16,496</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	150,370		150,370	150,370	
Supplies and Materials	1,000	-	1,000	934	66
<b>Total Undistributed Expenditures - Health Services</b>	<b>151,370</b>	<b>-</b>	<b>151,370</b>	<b>151,304</b>	<b>66</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 30</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 201,750	\$ (100,092)	\$ 101,658	\$ 101,658	
Supplies and Materials	1,800	-	1,800	1,173	\$ 627
<b>Total Undist. Expend. - Guidance Services</b>	<u>203,550</u>	<u>(100,092)</u>	<u>103,458</u>	<u>102,831</u>	<u>627</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	102,058	(400)	101,658	101,658	
Supplies and Materials	10,000	-	10,000	1,285	8,715
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>112,058</u>	<u>(400)</u>	<u>111,658</u>	<u>102,943</u>	<u>8,715</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	339,511	6,866	346,377	346,377	
Salaries of Secretarial and Clerical Assistants	168,926	-	168,926	168,926	
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
Supplies and Materials	5,000	-	5,000	2,142	2,858
Other Objects	1,000	-	1,000	693	307
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>515,437</u>	<u>6,866</u>	<u>522,303</u>	<u>518,138</u>	<u>4,165</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	71,152	71,152	71,152	
General Supplies	1,250	-	1,250	1,218	32
<b>Total Undist. Expend. - Security</b>	<u>1,250</u>	<u>71,152</u>	<u>72,402</u>	<u>72,370</u>	<u>32</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>1,250</u>	<u>71,152</u>	<u>72,402</u>	<u>72,370</u>	<u>32</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,500	-	6,500	3,629	2,871
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>3,629</u>	<u>2,871</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	95,528	-	95,528	76,483	19,045
T.P.A.F. Contributions - ERIP	18,904	-	18,904	15,586	3,318
Health Benefits	1,352,164	5,287	1,357,451	1,355,356	2,095
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,466,596</u>	<u>5,287</u>	<u>1,471,883</u>	<u>1,447,425</u>	<u>24,458</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,466,596</u>	<u>5,287</u>	<u>1,471,883</u>	<u>1,447,425</u>	<u>24,458</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,474,161</u>	<u>(17,091)</u>	<u>2,457,070</u>	<u>2,415,136</u>	<u>41,934</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>7,768,705</u>	<u>(39,311)</u>	<u>7,729,394</u>	<u>7,617,521</u>	<u>111,873</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>7,768,705</u>	<u>(39,311)</u>	<u>7,729,394</u>	<u>7,617,521</u>	<u>111,873</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	7,768,705	(39,311)	7,729,394	7,617,521	111,873
<b>Total Other Financing Sources</b>	<u>7,768,705</u>	<u>(39,311)</u>	<u>7,729,394</u>	<u>7,617,521</u>	<u>111,873</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 33</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 204,967	\$ (6,088)	\$ 198,879	\$ 198,879	
Grades 1-5 - Salaries of Teachers	1,215,191	(118,617)	1,096,574	1,096,574	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	126,307		126,307	126,307	
General Supplies	67,500	(9,000)	58,500	34,266	\$ 24,234
Textbooks	16,000		16,000	1,643	14,357
Other Objects	6,000	-	6,000	-	6,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,635,965</u>	<u>(133,705)</u>	<u>1,502,260</u>	<u>1,457,669</u>	<u>44,591</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	113,609	47,596	161,205	161,205	
Other Salaries for Instruction	100,458		100,458	100,458	
General Supplies	4,000	(500)	3,500	1,000	2,500
Textbooks	1,000	-	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<u>219,067</u>	<u>47,096</u>	<u>266,163</u>	<u>262,663</u>	<u>3,500</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	103,364		103,364	103,364	
Other Salaries for Instruction	77,289		77,289	77,289	
General Supplies	3,000	(500)	2,500	1,000	1,500
Textbooks	1,000	-	1,000	-	1,000
<b>Total Multiple Disabilities</b>	<u>184,653</u>	<u>(500)</u>	<u>184,153</u>	<u>181,653</u>	<u>2,500</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	237,347	(35,295)	202,052	202,052	
General Supplies	2,000	(550)	1,450	839	611
<b>Total Resource Room/Resource Center</b>	<u>239,347</u>	<u>(35,845)</u>	<u>203,502</u>	<u>202,891</u>	<u>611</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>643,067</u>	<u>10,751</u>	<u>653,818</u>	<u>647,207</u>	<u>6,611</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	197,754	(700)	197,054	197,054	
Other Salaries for Instruction	50,544		50,544	50,544	
Purchased Professional-Educational Services	4,000		4,000		4,000
General Supplies	2,000		2,000	410	1,590
Textbooks	1,000	-	1,000	1,000	-
<b>Total Bilingual Education - Instruction</b>	<u>255,298</u>	<u>(700)</u>	<u>254,598</u>	<u>249,008</u>	<u>5,590</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(213)	2,881	2,881	
Other Salaries for Instruction	2,184	(372)	1,812	1,812	-
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>(585)</u>	<u>4,693</u>	<u>4,693</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>(585)</u>	<u>4,693</u>	<u>4,693</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,539,608</u>	<u>(124,239)</u>	<u>2,415,369</u>	<u>2,358,577</u>	<u>56,792</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	103	8,303	8,303	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	680	8,880	8,880	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>783</u>	<u>17,183</u>	<u>17,183</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	98,527		98,527	98,527	
Supplies and Materials	300	(300)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>98,827</u>	<u>(300)</u>	<u>98,527</u>	<u>98,527</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	66,644	(15,876)	50,768	50,768	
Supplies and Materials	300	-	300	-	300
<b>Total Undist. Expend. - Guidance Services</b>	<u>66,944</u>	<u>(15,876)</u>	<u>51,068</u>	<u>50,768</u>	<u>300</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	(1,000)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 33</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	\$ 7,000	\$ (4,000)	\$ 3,000	\$ 1,033	\$ 1,967
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>7,000</u>	<u>(4,000)</u>	<u>3,000</u>	<u>1,033</u>	<u>1,967</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	106,368	4,432	110,800	110,800	
Salaries of Secretarial and Clerical Assistants	48,301		48,301	48,301	
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	5,000		5,000	3,760	1,240
Other Objects	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>161,669</u>	<u>4,432</u>	<u>166,101</u>	<u>162,861</u>	<u>3,240</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	43,838	43,838	43,838	-
<b>Total Undist. Expend. - Security</b>	<u>-</u>	<u>43,838</u>	<u>43,838</u>	<u>43,838</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>43,838</u>	<u>43,838</u>	<u>43,838</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	-	5,000
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	53,228		53,228	34,686	18,542
T.P.A.F. Contributions - ERIP	8,234		8,234	5,944	2,290
Health Benefits	624,481	12,594	637,075	633,263	3,812
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>685,943</u>	<u>12,594</u>	<u>698,537</u>	<u>673,893</u>	<u>24,644</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>685,943</u>	<u>12,594</u>	<u>698,537</u>	<u>673,893</u>	<u>24,644</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,042,783</u>	<u>40,471</u>	<u>1,083,254</u>	<u>1,048,103</u>	<u>35,151</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>3,582,391</u>	<u>(83,768)</u>	<u>3,498,623</u>	<u>3,406,680</u>	<u>91,943</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,582,391</u>	<u>(83,768)</u>	<u>3,498,623</u>	<u>3,406,680</u>	<u>91,943</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,582,391	(83,768)	3,498,623	3,406,680	91,943
<b>Total Other Financing Sources</b>	<u>3,582,391</u>	<u>(83,768)</u>	<u>3,498,623</u>	<u>3,406,680</u>	<u>91,943</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 34</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 55,202		\$ 55,202	\$ 55,202	
Grades 1-5 - Salaries of Teachers	659,210	\$ 12,374	671,584	671,584	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	42,549	(309)	42,240	42,240	
General Supplies	42,000	(1,869)	40,131	29,907	\$ 10,224
Textbooks	1,400	(1,300)	100	-	100
Other Objects	2,800	-	2,800	-	2,800
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>803,161</b>	<b>8,896</b>	<b>812,057</b>	<b>798,933</b>	<b>13,124</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	55,931		55,931	55,931	
Other Salaries for Instruction	42,221		42,221	42,221	
General Supplies	5,000	(1,077)	3,923	3,417	506
Textbooks	200	(200)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>103,352</b>	<b>(1,277)</b>	<b>102,075</b>	<b>101,569</b>	<b>506</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	55,712	48,162	103,874	103,874	
General Supplies	2,000	(756)	1,244	1,099	145
<b>Total Resource Room/Resource Center</b>	<b>57,712</b>	<b>47,406</b>	<b>105,118</b>	<b>104,973</b>	<b>145</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>161,064</b>	<b>46,129</b>	<b>207,193</b>	<b>206,542</b>	<b>651</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	454,534	6,162	460,696	460,696	
Other Salaries for Instruction	34,522		34,522	34,522	
Other Purchased Services (400-500 series)	400		400	-	400
General Supplies	25,700		25,700	15,980	9,720
Textbooks	1,180	-	1,180	-	1,180
<b>Total Bilingual Education - Instruction</b>	<b>516,336</b>	<b>6,162</b>	<b>522,498</b>	<b>511,198</b>	<b>11,300</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	9,214	(6,324)	2,890	2,890	-
<b>Total Before/After School Programs - Instruction</b>	<b>9,214</b>	<b>(6,324)</b>	<b>2,890</b>	<b>2,890</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>9,214</b>	<b>(6,324)</b>	<b>2,890</b>	<b>2,890</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,489,775</b>	<b>54,863</b>	<b>1,544,638</b>	<b>1,519,563</b>	<b>25,075</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		6,662	6,662	6,662	
Supplies and Materials	150	(124)	26	25	1
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,350</b>	<b>(1,662)</b>	<b>6,688</b>	<b>6,687</b>	<b>1</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	73,058		73,058	73,058	
Supplies and Materials	450	-	450	442	8
<b>Total Undistributed Expenditures - Health Services</b>	<b>73,508</b>	<b>-</b>	<b>73,508</b>	<b>73,500</b>	<b>8</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	98,292	(48,246)	50,046	50,046	
Supplies and Materials	450	(122)	328	318	10
<b>Total Undist. Expend. - Guidance Services</b>	<b>98,742</b>	<b>(48,368)</b>	<b>50,374</b>	<b>50,364</b>	<b>10</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	5,200	(5,067)	133	133	
Other Objects	200	(200)	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>5,400</b>	<b>(5,267)</b>	<b>133</b>	<b>133</b>	<b>-</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	500		500	-	500
Supplies and Materials	300	(274)	26	26	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>800</b>	<b>(274)</b>	<b>526</b>	<b>26</b>	<b>500</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 34</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Transfers</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 131,136	\$ 5,465	\$ 136,601	\$ 136,600	\$ 1
Salaries of Secretarial and Clerical Assistants	50,251		50,251	50,251	
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	2,500	(1,500)	1,000	619	381
Other Objects	100	(11)	89	89	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>184,237</u>	<u>3,954</u>	<u>188,191</u>	<u>187,559</u>	<u>632</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	41,830	41,830	41,830	-
<b>Total Undist. Expend. - Security</b>	<u>-</u>	<u>41,830</u>	<u>41,830</u>	<u>41,830</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>41,830</u>	<u>41,830</u>	<u>41,830</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,600	-	3,600	-	3,600
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	32,735		32,735	16,698	16,037
T.P.A.F. Contributions - ERIP	7,283		7,283	5,586	1,697
Health Benefits	425,392	47,585	472,977	464,963	8,014
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>465,410</u>	<u>47,585</u>	<u>512,995</u>	<u>487,247</u>	<u>25,748</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>465,410</u>	<u>47,585</u>	<u>512,995</u>	<u>487,247</u>	<u>25,748</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>840,047</u>	<u>37,798</u>	<u>877,845</u>	<u>847,346</u>	<u>30,499</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,329,822</u>	<u>92,661</u>	<u>2,422,483</u>	<u>2,366,909</u>	<u>55,574</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,329,822</u>	<u>92,661</u>	<u>2,422,483</u>	<u>2,366,909</u>	<u>55,574</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,329,822	92,661	2,422,483	2,366,909	55,574
<b>Total Other Financing Sources</b>	<u>2,329,822</u>	<u>92,661</u>	<u>2,422,483</u>	<u>2,366,909</u>	<u>55,574</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 36</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 148,775		\$ 148,775	\$ 148,775	
Grades 1-5 - Salaries of Teachers	639,079	\$ 16,427	655,506	655,506	
Grades 6-8 - Salaries of Teachers	397,666	11,042	408,708	408,708	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	108,156	19,370	127,526	127,526	
General Supplies	40,102	528	40,630	35,661	\$ 4,969
Textbooks	4,000	-	4,000	3,999	1
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,337,778</b>	<b>47,367</b>	<b>1,385,145</b>	<b>1,380,175</b>	<b>4,970</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Multiple Disabilities:</b>					
Salaries of Teachers	49,182	25	49,207	49,207	
Other Salaries for Instruction	64,929	(37,345)	27,584	27,584	
General Supplies	750	-	750	736	14
<b>Total Multiple Disabilities</b>	<b>114,861</b>	<b>(37,320)</b>	<b>77,541</b>	<b>77,527</b>	<b>14</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	152,245	83,113	235,358	235,358	
General Supplies	2,000	-	2,000	1,459	541
<b>Total Resource Room/Resource Center</b>	<b>154,245</b>	<b>83,113</b>	<b>237,358</b>	<b>236,817</b>	<b>541</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>269,106</b>	<b>45,793</b>	<b>314,899</b>	<b>314,344</b>	<b>555</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	96,022	(96,022)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<b>96,022</b>	<b>(96,022)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Other Objects	150	-	150	-	150
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	30,974	(27,613)	3,361	3,361	
Other Salaries for Instruction	4,368	(522)	3,846	3,846	
<b>Total Before/After School Programs - Instruction</b>	<b>35,342</b>	<b>(28,135)</b>	<b>7,207</b>	<b>7,207</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>35,342</b>	<b>(28,135)</b>	<b>7,207</b>	<b>7,207</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,738,398</b>	<b>(30,997)</b>	<b>1,707,401</b>	<b>1,701,726</b>	<b>5,675</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	379	8,579	8,579	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(7,821)</b>	<b>8,579</b>	<b>8,579</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	200	-	200	200	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>91,322</b>	<b>-</b>	<b>91,322</b>	<b>91,322</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	101,258	(50,629)	50,629	50,629	
Supplies and Materials	1,200	-	1,200	1,186	14
<b>Total Undist. Expend. - Guidance Services</b>	<b>102,458</b>	<b>(50,629)</b>	<b>51,829</b>	<b>51,815</b>	<b>14</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	7,000	-	7,000	6,436	564
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>6,436</b>	<b>564</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	5,000	-	5,000	3,267	1,733
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>3,267</b>	<b>1,733</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	750		750		750
Other Purchased Services (400-500 series)	1,250		1,250		1,250
Supplies and Materials	2,000		2,000	351	1,649
Other Objects	500	-	500		500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>351</b>	<b>4,149</b>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

School: No. 36	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 107,136	\$ 4,464	\$ 111,600	\$ 111,600	
Salaries of Secretarial and Clerical Assistants	47,601		47,601	47,601	
Other Purchased Services (400-500 series)	1,500		1,500		\$ 1,500
Supplies and Materials	1,500	-	1,500	846	654
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>157,737</u>	<u>4,464</u>	<u>162,201</u>	<u>160,047</u>	<u>2,154</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,950	-	3,950	2,098	1,852
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,950</u>	<u>-</u>	<u>3,950</u>	<u>2,098</u>	<u>1,852</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	34,149		34,149	16,637	17,512
T.P.A.F. Contributions - ERIP	7,142		7,142	4,351	2,791
Health Benefits	475,219	10,215	485,434	482,552	2,882
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>516,510</u>	<u>10,215</u>	<u>526,725</u>	<u>503,540</u>	<u>23,185</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>516,510</u>	<u>10,215</u>	<u>526,725</u>	<u>503,540</u>	<u>23,185</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>904,877</u>	<u>(43,771)</u>	<u>861,106</u>	<u>827,455</u>	<u>33,651</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,643,275</u>	<u>(74,768)</u>	<u>2,568,507</u>	<u>2,529,181</u>	<u>39,326</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,643,275</u>	<u>(74,768)</u>	<u>2,568,507</u>	<u>2,529,181</u>	<u>39,326</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,643,275	(74,768)	2,568,507	2,529,181	39,326
<b>Total Other Financing Sources</b>	<u>2,643,275</u>	<u>(74,768)</u>	<u>2,568,507</u>	<u>2,529,181</u>	<u>39,326</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 40</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 156,315		\$ 156,315	\$ 156,315	
Grades 1-5 - Salaries of Teachers	477,553	\$ (59,433)	418,120	418,120	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	44,982	30,336	75,318	75,318	
General Supplies	43,140	(6,150)	36,990	18,511	\$ 18,479
Textbooks	1,900	-	1,900	514	1,386
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>723,890</b>	<b>(35,247)</b>	<b>688,643</b>	<b>668,778</b>	<b>19,865</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
General Supplies	300	-	300	-	300
<b>Total Resource Room/Resource Center</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>Bilingual Education - Instruction</b>					
Other Salaries for Instruction	30,634	(30,634)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<b>30,634</b>	<b>(30,634)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(3,094)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>(3,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>(3,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>757,918</b>	<b>(68,975)</b>	<b>688,943</b>	<b>668,778</b>	<b>20,165</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(676)	7,524	7,524	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		6,360	6,360	6,360	
Supplies and Materials	250	-	250	-	250
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,450</b>	<b>5,684</b>	<b>14,134</b>	<b>13,884</b>	<b>250</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	96,552	(89,205)	7,347	7,347	
Supplies and Materials	500	-	500	323	177
<b>Total Undistributed Expenditures - Health Services</b>	<b>97,052</b>	<b>(89,205)</b>	<b>7,847</b>	<b>7,670</b>	<b>177</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		27,270	27,270	27,270	
Supplies and Materials	250	-	250	-	250
<b>Total Undist. Expend. - Guidance Services</b>	<b>250</b>	<b>27,270</b>	<b>27,520</b>	<b>27,270</b>	<b>250</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	116,640	4,860	121,500	121,500	
Salaries of Secretarial and Clerical Assistants	105,504	(1,082)	104,422	104,422	
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	4,000	-	4,000	2,692	1,308
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>226,344</b>	<b>3,778</b>	<b>230,122</b>	<b>228,614</b>	<b>1,508</b>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 40</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 23,205		\$ 23,205	\$ 14,687	\$ 8,518
T.P.A.F. Contributions - ERIP	1,945		1,945	1,881	64
Health Benefits	230,592	-	230,592	213,605	16,987
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>255,742</u>	<u>-</u>	<u>255,742</u>	<u>230,173</u>	<u>25,569</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>255,742</u>	<u>-</u>	<u>255,742</u>	<u>230,173</u>	<u>25,569</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>587,838</u>	<u>\$ (52,473)</u>	<u>535,365</u>	<u>507,611</u>	<u>27,754</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>1,345,756</u>	<u>(121,448)</u>	<u>1,224,308</u>	<u>1,176,389</u>	<u>47,919</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>1,345,756</u>	<u>(121,448)</u>	<u>1,224,308</u>	<u>1,176,389</u>	<u>47,919</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	1,345,756	(121,448)	1,224,308	1,176,389	47,919
<b>Total Other Financing Sources</b>	<u>1,345,756</u>	<u>(121,448)</u>	<u>1,224,308</u>	<u>1,176,389</u>	<u>47,919</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 41 Dale Avenue</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 696,672	\$ (18,337)	\$ 678,335	\$ 678,335	
Grades 1-5 - Salaries of Teachers	569,432	(28,717)	540,715	540,715	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	543,269	48,757	592,026	592,026	
General Supplies	115,000	(10,500)	104,500	85,179	\$ 19,321
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,924,373</u>	<u>(8,797)</u>	<u>1,915,576</u>	<u>1,896,255</u>	<u>19,321</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	77,258		77,258	77,258	
Other Salaries for Instruction	44,949	(1,400)	43,549	43,549	
General Supplies	3,000	(1,500)	1,500	-	1,500
<b>Total Learning and/or Language Disabilities</b>	<u>125,207</u>	<u>(2,900)</u>	<u>122,307</u>	<u>120,807</u>	<u>1,500</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	58,983	50,203	109,186	109,186	-
<b>Total Resource Room/Resource Center</b>	<u>58,983</u>	<u>50,203</u>	<u>109,186</u>	<u>109,186</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>184,190</u>	<u>47,303</u>	<u>231,493</u>	<u>229,993</u>	<u>1,500</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	346,554	(153)	346,401	346,401	-
<b>Total Bilingual Education - Instruction</b>	<u>346,554</u>	<u>(153)</u>	<u>346,401</u>	<u>346,401</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	1,909	5,003	5,003	
Other Salaries for Instruction	2,184	(2,184)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>(275)</u>	<u>5,003</u>	<u>5,003</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>(275)</u>	<u>5,003</u>	<u>5,003</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,460,395</u>	<u>38,078</u>	<u>2,498,473</u>	<u>2,477,652</u>	<u>20,821</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	609	8,809	8,809	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(818)	7,382	7,382	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>(209)</u>	<u>16,191</u>	<u>16,191</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		91,122	91,122	
Supplies and Materials	500	(500)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,622</u>	<u>(500)</u>	<u>91,122</u>	<u>91,122</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff		33,631	33,631	33,631	
Supplies and Materials	500	(500)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>500</u>	<u>33,131</u>	<u>33,631</u>	<u>33,631</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	6,000	(3,500)	2,500	412	2,088
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>6,000</u>	<u>(3,500)</u>	<u>2,500</u>	<u>412</u>	<u>2,088</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	2,000	(1,000)	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>2,000</u>	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	89,184	3,716	92,900	92,900	
Salaries of Secretarial and Clerical Assistants	95,202		95,202	95,202	
Other Purchased Services (400-500 series)	2,000	(2,000)	-	-	
Supplies and Materials	3,000	-	3,000	-	3,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>189,386</u>	<u>1,716</u>	<u>191,102</u>	<u>188,102</u>	<u>3,000</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	42,656	42,656	42,656	-
<b>Total Undist. Expend. - Security</b>	<u>-</u>	<u>42,656</u>	<u>42,656</u>	<u>42,656</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>42,656</u>	<u>42,656</u>	<u>42,656</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 41 Dale Avenue</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	\$ 3,000	\$ (3,000)	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	69,295		\$ 69,295	\$ 58,672	\$ 10,623
T.P.A.F. Contributions - ERIP	6,458		6,458	5,226	1,232
Health Benefits	659,900	4,990	664,890	664,139	751
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>735,653</u>	<u>4,990</u>	<u>740,643</u>	<u>728,037</u>	<u>12,606</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>735,653</u>	<u>4,990</u>	<u>740,643</u>	<u>728,037</u>	<u>12,606</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,044,561</u>	<u>74,284</u>	<u>1,118,845</u>	<u>1,100,151</u>	<u>18,694</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>3,504,956</u>	<u>112,362</u>	<u>3,617,318</u>	<u>3,577,803</u>	<u>39,515</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,504,956</u>	<u>112,362</u>	<u>3,617,318</u>	<u>3,577,803</u>	<u>39,515</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,504,956	112,362	3,617,318	3,577,803	39,515
<b>Total Other Financing Sources</b>	<u>3,504,956</u>	<u>112,362</u>	<u>3,617,318</u>	<u>3,577,803</u>	<u>39,515</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 44 BUILD</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 866,757	\$ (866,757)			
Grades 6-8 - Salaries of Teachers	202,538	(202,538)			
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	60,250	(60,250)			
Textbooks	10,000	(10,000)			
Other Objects	3,700	(3,700)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,143,245</u>	<u>(1,143,245)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Multiple Disabilities:</b>					
Salaries of Teachers	48,594	(48,594)			
General Supplies	2,600	(2,600)			
Textbooks	700	(700)	-	-	-
<b>Total Multiple Disabilities</b>	<u>51,894</u>	<u>(51,894)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	54,692	(54,692)			
Other Purchased Services (400-500 series)	150	(150)			
General Supplies	1,200	(1,200)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>56,042</u>	<u>(56,042)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>107,936</u>	<u>(107,936)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
General Supplies	500	(500)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(3,094)			
Other Salaries for Instruction	2,184	(2,184)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>(5,278)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>(5,278)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>1,256,959</u>	<u>(1,256,959)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,200</u>	<u>(8,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Supplies and Materials	300	(300)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>300</u>	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Supplies and Materials	300	(300)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>300</u>	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	(1,000)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	7,000	(7,000)	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	1,200	(1,200)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>1,200</u>	<u>(1,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	122,400	(106,774)	\$ 15,626	\$ 15,625	\$ 1
Salaries of Secretarial and Clerical Assistants	49,001	(43,050)	5,951	5,950	1
Other Purchased Services (400-500 series)	1,600	(1,600)			
Supplies and Materials	3,000	(3,000)			
Other Objects	1,000	(1,000)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>177,001</u>	<u>(155,424)</u>	<u>21,577</u>	<u>21,575</u>	<u>2</u>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 44 BUILD</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	\$ 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>					
Social Security Contributions	32,156		\$ 32,156	\$ 455	\$ 31,701
T.P.A.F. Contributions - ERIP	6,295		6,295		6,295
Health Benefits	256,883	-	56,883	34,557	22,326
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>295,334</b>	<b>(200,000)</b>	<b>95,334</b>	<b>35,012</b>	<b>60,322</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>295,334</b>	<b>(200,000)</b>	<b>95,334</b>	<b>35,012</b>	<b>60,322</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>493,335</b>	<b>(376,424)</b>	<b>116,911</b>	<b>56,587</b>	<b>60,324</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>1,750,294</b>	<b>(1,633,383)</b>	<b>116,911</b>	<b>56,587</b>	<b>60,324</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>1,750,294</b>	<b>(1,633,383)</b>	<b>116,911</b>	<b>56,587</b>	<b>60,324</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	1,750,294	(1,633,383)	116,911	56,587	60,324
<b>Total Other Financing Sources</b>	<b>1,750,294</b>	<b>(1,633,383)</b>	<b>116,911</b>	<b>56,587</b>	<b>60,324</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: HS Academies</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	\$ 96,727		\$ 96,727	\$ 96,727	
Other Salaries for Instruction	62,088	\$ (5,043)	57,045	57,045	
Purchased Professional-Educational Services	12,000		12,000		\$ 12,000
Other Purchased Services (400-500 series)		160	160		160
General Supplies	3,450	4,100	7,550	6,013	1,537
<b>Total Cognitive - Mild</b>	<b>174,265</b>	<b>(783)</b>	<b>173,482</b>	<b>159,785</b>	<b>13,697</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	251,235	38,386	289,621	289,621	
Other Salaries for Instruction	260,225	(64,032)	196,193	196,193	
General Supplies	1,000	-	1,000	995	5
<b>Total Cognitive - Moderate</b>	<b>512,460</b>	<b>(25,646)</b>	<b>486,814</b>	<b>486,809</b>	<b>5</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	20,018		20,018	20,018	
General Supplies	200	-	200	146	54
<b>Total Behavioral Disabilities</b>	<b>20,218</b>	<b>-</b>	<b>20,218</b>	<b>20,164</b>	<b>54</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	-	48,362	48,362	48,362	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>48,362</b>	<b>48,362</b>	<b>48,362</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	624,856	345,826	970,682	970,682	
Other Salaries for Instruction	28,224		28,224	28,224	
General Supplies	800	-	800	662	138
<b>Total Resource Room/Resource Center</b>	<b>653,880</b>	<b>345,826</b>	<b>999,706</b>	<b>999,568</b>	<b>138</b>
<b>Autism:</b>					
Salaries of Teachers	61,252	109,996	171,248	171,248	
Other Salaries for Instruction	179,745	56,203	235,948	235,948	
Purchased Professional-Educational Services	5,000		5,000	4,500	500
General Supplies	3,000	(700)	2,300	1,960	340
<b>Total Autism</b>	<b>248,997</b>	<b>165,499</b>	<b>414,496</b>	<b>413,656</b>	<b>840</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,609,820</b>	<b>533,258</b>	<b>2,143,078</b>	<b>2,128,344</b>	<b>14,734</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	107,854	(8,772)	99,082	99,082	
General Supplies	1,600	-	1,600	996	604
<b>Total Bilingual Education - Instruction</b>	<b>109,454</b>	<b>(8,772)</b>	<b>100,682</b>	<b>100,078</b>	<b>604</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	1,450	(724)	726	726	
Purchased Services (300-500 series)	2,500		2,500		2,500
Other Objects	2,350	(1,842)	508	-	508
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>6,300</b>	<b>(2,566)</b>	<b>3,734</b>	<b>726</b>	<b>3,008</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	37,944	(26,435)	11,509	11,509	
Supplies and Materials	1,000	-	1,000	775	225
<b>Total Before/After School Programs - Instruction</b>	<b>38,944</b>	<b>(26,435)</b>	<b>12,509</b>	<b>12,284</b>	<b>225</b>
<b>Before/After School Programs - Support</b>					
Salaries	680	(680)	-	-	-
<b>Total Before/After School Programs - Support</b>	<b>680</b>	<b>(680)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>39,624</b>	<b>(27,115)</b>	<b>12,509</b>	<b>12,284</b>	<b>225</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	40,340	(1,176)	39,164	34,404	4,760
Other Salaries for Instruction	37,035		37,035	30,120	6,915
General Supplies	1,800	-	1,800	1,731	69
<b>Total Summer School - Instruction</b>	<b>79,175</b>	<b>(1,176)</b>	<b>77,999</b>	<b>66,255</b>	<b>11,744</b>
<b>Summer School - Support</b>					
Salaries	13,100	(340)	12,760	12,539	221
<b>Total Summer School - Support</b>	<b>13,100</b>	<b>(340)</b>	<b>12,760</b>	<b>12,539</b>	<b>221</b>
<b>Total Summer School</b>	<b>92,275</b>	<b>(1,516)</b>	<b>90,759</b>	<b>78,794</b>	<b>11,965</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	937,195		1,377,272	1,377,272	
Other Salaries for Instruction	148,700	1,460	150,160	150,160	
Purchased Professional & Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	1,250	9,781	11,031	3,450	7,581
General Supplies	20,950	(50)	20,900	18,765	2,135
Textbooks	10,450		10,450	7,530	2,920
Other Objects	1,700	(1,135)	565	125	440
<b>Total Alternative Education Program - Instruction</b>	<b>1,121,245</b>	<b>450,133</b>	<b>1,571,378</b>	<b>1,557,302</b>	<b>14,076</b>

**PATERSON PUBLIC SCHOOLS**  
 Blended Resource Fund  
 Schedule of Blended Expenditures - Budget and Actual  
 for Fiscal Year Ended June 30, 2011

<u>School: HS Academics</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Alternative Education Program - Support</b>					
Salaries	\$ 495,581	\$ 83,683	\$ 579,264	\$ 579,264	
Purchased Professional and Technical Services	3,000		3,000		\$ 3,000
Supplies and Materials	12,600		12,600	7,935	4,665
Other Objects	1,000	344	1,344	1,344	-
<b>Total Alternative Education Program - Support</b>	<b>512,181</b>	<b>84,027</b>	<b>596,208</b>	<b>588,543</b>	<b>7,665</b>
<b>Total Alternative Education Program</b>	<b>1,633,426</b>	<b>534,160</b>	<b>2,167,586</b>	<b>2,145,845</b>	<b>21,741</b>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	6,053,710	830,542	6,884,252	6,884,252	
Purchased Professional & Technical Services	68,000		68,000		68,000
Other Purchased Services (400-500 series)	1,200	385	1,585	385	1,200
General Supplies	141,044	12,629	153,673	109,942	43,731
Textbooks	31,550	3,589	35,139	22,956	12,183
Other Objects	3,080	-	3,080	-	3,080
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>6,298,584</b>	<b>847,145</b>	<b>7,145,729</b>	<b>7,017,535</b>	<b>128,194</b>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	1,618,459	208,281	1,826,740	1,826,740	
Purchased Professional and Technical Services	2,500		2,500		2,500
Purchased Services (400-500 series)	5,900		5,900		5,900
Supplies and Materials	40,117	(4,125)	35,992	23,054	12,938
Other Objects	9,160	1,184	10,344	6,402	3,942
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<b>1,676,136</b>	<b>205,340</b>	<b>1,881,476</b>	<b>1,856,196</b>	<b>25,280</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>7,974,720</b>	<b>1,052,485</b>	<b>9,027,205</b>	<b>8,873,731</b>	<b>153,474</b>
<b>Total Instruction and At-Risk Programs</b>	<b>11,465,619</b>	<b>2,079,934</b>	<b>13,545,553</b>	<b>13,339,802</b>	<b>205,751</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	3,280	(1,900)	1,380	1,380	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(1,107)	7,093	7,093	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>11,480</b>	<b>(3,007)</b>	<b>8,473</b>	<b>8,473</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	1,700	(1,700)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>1,700</b>	<b>(1,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	21,240	(4,200)	17,040	4,497	12,543
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>21,240</b>	<b>(4,200)</b>	<b>17,040</b>	<b>4,497</b>	<b>12,543</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	121,721	1,602	123,323	105,692	17,631
Health Benefits	2,544,514	484,792	3,029,306	2,866,146	163,160
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>2,666,235</b>	<b>486,394</b>	<b>3,152,629</b>	<b>2,971,838</b>	<b>180,791</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>2,666,235</b>	<b>486,394</b>	<b>3,152,629</b>	<b>2,971,838</b>	<b>180,791</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,700,655</b>	<b>477,487</b>	<b>3,178,142</b>	<b>2,984,808</b>	<b>193,334</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>14,166,274</b>	<b>2,557,421</b>	<b>16,723,695</b>	<b>16,324,610</b>	<b>399,085</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12	-	14,406	14,406	-	14,406
<b>Total Equipment</b>	<b>-</b>	<b>14,406</b>	<b>14,406</b>	<b>-</b>	<b>14,406</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>14,406</b>	<b>14,406</b>	<b>-</b>	<b>14,406</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>14,166,274</b>	<b>2,571,827</b>	<b>16,738,101</b>	<b>16,324,610</b>	<b>413,491</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	14,166,274	2,571,827	16,738,101	16,324,610	413,491
<b>Total Other Financing Sources</b>	<b>14,166,274</b>	<b>2,571,827</b>	<b>16,738,101</b>	<b>16,324,610</b>	<b>413,491</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 50 Kennedy High School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 10,618,611	\$ 896,212	\$ 11,514,823	\$ 11,514,823	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	138,240	613	138,853	138,853	
Purchased Professional-Educational Services	2,500	(2,500)			
Other Purchased Services (400-500 series)	17,000	2,033	19,033	13,793	\$ 5,240
General Supplies	184,854	112,646	297,500	126,818	170,682
Textbooks	84,000	(14,064)	69,936	69,936	
Other Objects	13,920	(10,282)	3,638	3,638	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>11,059,125</b>	<b>984,658</b>	<b>12,043,783</b>	<b>11,867,861</b>	<b>175,922</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	213,365	(141,007)	72,358	72,358	
Other Salaries for Instruction	50,804	(3,000)	47,804	47,804	
General Supplies	15,000	-	15,000	7,885	7,115
<b>Total Cognitive - Mild</b>	<b>279,169</b>	<b>(144,007)</b>	<b>135,162</b>	<b>128,047</b>	<b>7,115</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers		315,643	315,643	315,643	
Other Salaries for Instruction	665,167	26,718	691,885	691,885	
General Supplies	20,000		20,000	14,430	5,570
Textbooks	19,716	(19,716)	-	-	
<b>Total Learning and/or Language Disabilities</b>	<b>704,883</b>	<b>322,645</b>	<b>1,027,528</b>	<b>1,021,958</b>	<b>5,570</b>
<b>Behavioral Disabilities:</b>					
Other Salaries for Instruction	77,860		77,860	77,860	
General Supplies	8,000	(8,000)			
Textbooks	12,000	(12,000)	-	-	
<b>Total Behavioral Disabilities</b>	<b>97,860</b>	<b>(20,000)</b>	<b>77,860</b>	<b>77,860</b>	
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	985,922	428,212	1,414,134	1,414,134	
General Supplies	4,000		4,000	2,457	1,543
Textbooks	1,000	(1,000)	-	-	
<b>Total Resource Room/Resource Center</b>	<b>990,922</b>	<b>427,212</b>	<b>1,418,134</b>	<b>1,416,591</b>	<b>1,543</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,072,834</b>	<b>585,850</b>	<b>2,658,684</b>	<b>2,644,456</b>	<b>14,228</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,530,998	(155,894)	1,375,104	1,375,104	
General Supplies	19,000		19,000	16,838	2,162
Textbooks	9,000	(3,994)	5,006	5,006	
Other Objects	2,000	(2,000)	-	-	
<b>Total Bilingual Education - Instruction</b>	<b>1,560,998</b>	<b>(161,888)</b>	<b>1,399,110</b>	<b>1,396,948</b>	<b>2,162</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	41,003	(41,003)	-	-	
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>41,003</b>	<b>(41,003)</b>	<b>-</b>	<b>-</b>	
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	461,314	24,954	486,268	486,029	239
Purchased Services (300-500 series)	85,000	(10,000)	75,000	71,677	3,323
Supplies and Materials	80,000		80,000	58,173	21,827
Other Objects	10,000	-	10,000	4,450	5,550
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>636,314</b>	<b>14,954</b>	<b>651,268</b>	<b>620,329</b>	<b>30,939</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	127,194	(61,617)	65,577	65,577	
Supplies and Materials	900	(900)	-	-	
<b>Total Before/After School Programs - Instruction</b>	<b>128,094</b>	<b>(62,517)</b>	<b>65,577</b>	<b>65,577</b>	
<b>Before/After School Programs - Support</b>					
Salaries	24,000	(5,882)	18,118	18,118	
<b>Total Before/After School Programs - Support</b>	<b>24,000</b>	<b>(5,882)</b>	<b>18,118</b>	<b>18,118</b>	
<b>Total Before/After School Programs</b>	<b>152,094</b>	<b>(68,399)</b>	<b>83,695</b>	<b>83,695</b>	

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 50 Kennedy High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Summer School - Instruction</b>					
Salaries of Teachers	\$ 23,800	\$ (18,360)	\$ 5,440	\$ 5,168	\$ 272
Other Salaries for Instruction	3,840		3,840	3,648	192
General Supplies	3,000	(2,779)	221	121	100
<b>Total Summer School - Instruction</b>	<b>30,640</b>	<b>(21,139)</b>	<b>9,501</b>	<b>8,937</b>	<b>564</b>
<b>Total Summer School</b>	<b>30,640</b>	<b>(21,139)</b>	<b>9,501</b>	<b>8,937</b>	<b>564</b>
<b>Total Instruction and At-Risk Programs</b>	<b>15,553,008</b>	<b>1,293,033</b>	<b>16,846,041</b>	<b>16,622,226</b>	<b>223,815</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	181,511	(15,315)	166,196	166,196	
Salaries of Community/School Coordinators	67,453		70,264	70,264	
Supplies and Materials	1,600	(1,159)	441	440	1
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>250,564</b>	<b>(13,663)</b>	<b>236,901</b>	<b>236,900</b>	<b>1</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	232,350	53,196	285,546	285,546	
Supplies and Materials	2,000	(2,000)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>234,350</b>	<b>51,196</b>	<b>285,546</b>	<b>285,546</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	858,709	139,581	998,290	998,290	
Salaries of Secretarial and Clerical Assistants	148,103		148,103	148,103	
Supplies and Materials	8,014	(2,558)	5,456	4,964	492
<b>Total Undist. Expend. - Guidance Services</b>	<b>1,014,826</b>	<b>137,023</b>	<b>1,151,849</b>	<b>1,151,357</b>	<b>492</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	285,132	(90,223)	194,909	194,909	
Purchased Professional and Technical Services	8,450	(1,000)	7,450	7,450	
Supplies and Materials	25,000	(12,470)	12,530	12,434	96
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>318,582</b>	<b>(103,693)</b>	<b>214,889</b>	<b>214,793</b>	<b>96</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,000</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	1,332,122	51,891	1,384,013	1,384,013	
Salaries of Secretarial and Clerical Assistants	295,886	(1,839)	294,047	294,047	
Other Purchased Services (400-500 series)	10,000	(5,000)	5,000	4,862	138
Supplies and Materials	30,000	(7,845)	22,155	20,983	1,172
Other Objects	11,000	(11,000)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>1,679,008</b>	<b>26,207</b>	<b>1,705,215</b>	<b>1,703,905</b>	<b>1,310</b>
<b>Undist. Expend. - Security</b>					
Salaries		128,580	128,580	128,580	
General Supplies	11,000	-	11,000	8,649	2,351
<b>Total Undist. Expend. - Security</b>	<b>11,000</b>	<b>128,580</b>	<b>139,580</b>	<b>137,229</b>	<b>2,351</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>11,000</b>	<b>128,580</b>	<b>139,580</b>	<b>137,229</b>	<b>2,351</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	125,820	-	125,820	90,694	35,126
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>125,820</b>	<b>-</b>	<b>125,820</b>	<b>90,694</b>	<b>35,126</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	220,448		220,448	198,191	22,257
Health Benefits	3,669,804	160,686	3,830,490	3,829,425	1,065
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>3,890,252</b>	<b>160,686</b>	<b>4,050,938</b>	<b>4,027,616</b>	<b>23,322</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>3,890,252</b>	<b>160,686</b>	<b>4,050,938</b>	<b>4,027,616</b>	<b>23,322</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>7,526,402</b>	<b>384,336</b>	<b>7,910,738</b>	<b>7,848,040</b>	<b>62,698</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>23,079,410</b>	<b>1,677,369</b>	<b>24,756,779</b>	<b>24,470,266</b>	<b>286,513</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>23,079,410</b>	<b>1,677,369</b>	<b>24,756,779</b>	<b>24,470,266</b>	<b>286,513</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	23,079,410	1,677,369	24,756,779	24,470,266	286,513
<b>Total Other Financing Sources</b>	<b>23,079,410</b>	<b>1,677,369</b>	<b>24,756,779</b>	<b>24,470,266</b>	<b>286,513</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 51 Eastside High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 8,313,810	\$ 750,347	\$ 9,064,157	\$ 9,064,157	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	118,844	(47,601)	71,243	71,243	
Purchased Technical Services	4,850	31,990	36,840	36,296	\$ 544
Other Purchased Services (400-500 series)	9,798		9,798	2,684	7,114
General Supplies	171,317	1,342,484	1,513,801	1,425,881	87,920
Textbooks	55,241	(37,410)	17,831	13,910	3,921
Other Objects	9,900	(6,500)	3,400	1,843	1,557
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>8,683,760</b>	<b>2,033,310</b>	<b>10,717,070</b>	<b>10,616,014</b>	<b>101,056</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	101,658	100,093	201,751	201,751	
Other Salaries for Instruction	74,039	62	74,101	74,101	
General Supplies	3,000		3,000	2,823	177
Textbooks	3,000	-	3,000	435	2,565
<b>Total Cognitive - Mild</b>	<b>181,697</b>	<b>100,155</b>	<b>281,852</b>	<b>279,110</b>	<b>2,742</b>
<b>Cognitive - Moderate:</b>					
Other Salaries for Instruction	48,594		48,594	48,594	
General Supplies	1,000	-	1,000	892	108
<b>Total Cognitive - Moderate</b>	<b>49,594</b>	<b>-</b>	<b>49,594</b>	<b>49,486</b>	<b>108</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	60,513	5,802	66,315	66,315	
Other Salaries for Instruction	114,928	47,079	162,007	162,007	
General Supplies	5,000		5,000		5,000
Textbooks	8,000	-	8,000	-	8,000
<b>Total Learning and/or Language Disabilities</b>	<b>188,441</b>	<b>52,881</b>	<b>241,322</b>	<b>228,322</b>	<b>13,000</b>
<b>Visual Impairments:</b>					
Textbooks	1,000	-	1,000	-	1,000
<b>Total Visual Impairments</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	152,145	(3,971)	148,174	148,174	
Other Salaries for Instruction	192,091	73	192,164	192,164	
General Supplies	3,000		3,000	2,665	335
Textbooks	4,000	-	4,000	3,866	134
<b>Total Behavioral Disabilities</b>	<b>351,236</b>	<b>(3,898)</b>	<b>347,338</b>	<b>346,869</b>	<b>469</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers		31,735	31,735	31,735	
General Supplies	8,000	-	8,000	4,767	3,233
<b>Total Multiple Disabilities</b>	<b>8,000</b>	<b>31,735</b>	<b>39,735</b>	<b>36,502</b>	<b>3,233</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,277,968	99,454	1,377,422	1,377,422	
Other Salaries for Instruction	282,773	(10,922)	271,851	271,851	
<b>Total Resource Room/Resource Center</b>	<b>1,560,741</b>	<b>88,532</b>	<b>1,649,273</b>	<b>1,649,273</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,340,709</b>	<b>269,405</b>	<b>2,610,114</b>	<b>2,589,562</b>	<b>20,552</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,575,867	(129,412)	1,446,455	1,446,455	
General Supplies	7,000		7,000		7,000
Textbooks	10,500	-	10,500	-	10,500
<b>Total Bilingual Education - Instruction</b>	<b>1,593,367</b>	<b>(129,412)</b>	<b>1,463,955</b>	<b>1,446,455</b>	<b>17,500</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	46,851	(24,732)	22,119	22,119	
Purchased Services (300-500 series)	1,900		1,900		1,900
Supplies and Materials	5,312	-	5,312	1,918	3,394
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>54,063</b>	<b>(24,732)</b>	<b>29,331</b>	<b>24,037</b>	<b>5,294</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 51 Eastside High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	\$ 427,095	\$ 13,623	\$ 440,718	\$ 440,718	
Purchased Services (300-500 series)	65,000		65,000	59,665	\$ 5,335
Supplies and Materials	65,000		65,000	56,306	8,694
Other Objects	20,000	-	20,000	10,365	9,635
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>577,095</u>	<u>13,623</u>	<u>590,718</u>	<u>567,054</u>	<u>23,664</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	85,374	(31,741)	53,633	53,633	
Other Salaries for Instruction	17,280	(13,368)	3,912	3,912	-
<b>Total Before/After School Programs - Instruction</b>	<u>102,654</u>	<u>(45,109)</u>	<u>57,545</u>	<u>57,545</u>	<u>-</u>
<b>Before/After School Programs - Support</b>					
Salaries	12,400	(3,800)	8,600	8,600	-
<b>Total Before/After School Programs - Support</b>	<u>12,400</u>	<u>(3,800)</u>	<u>8,600</u>	<u>8,600</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>115,054</u>	<u>(48,909)</u>	<u>66,145</u>	<u>66,145</u>	<u>-</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	2,020	-	2,020	1,859	161
<b>Total Summer School - Instruction</b>	<u>2,020</u>	<u>-</u>	<u>2,020</u>	<u>1,859</u>	<u>161</u>
<b>Total Summer School</b>	<u>2,020</u>	<u>-</u>	<u>2,020</u>	<u>1,859</u>	<u>161</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Other Purchased Services (400-500 series)	2,900	13,395	16,295	6,915	9,380
General Supplies	80,488	(23,395)	57,093	11,310	45,783
Textbooks	16,400		16,400		16,400
Other Objects	5,000	-	5,000	450	4,550
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<u>104,788</u>	<u>(10,000)</u>	<u>94,788</u>	<u>18,675</u>	<u>76,113</u>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Supplies and Materials	500	-	500	500	-
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>105,288</u>	<u>(10,000)</u>	<u>95,288</u>	<u>19,175</u>	<u>76,113</u>
<b>Total Instruction and At-Risk Programs</b>	<u>13,471,356</u>	<u>2,103,285</u>	<u>15,574,641</u>	<u>15,330,301</u>	<u>244,340</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	304,703	(18,436)	286,267	286,267	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	59,434	67,634	67,634	
Salaries of Community/School Coordinators	67,453	2,811	70,264	70,264	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>380,356</u>	<u>43,809</u>	<u>424,165</u>	<u>424,165</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	242,805		242,805	242,805	
Supplies and Materials	450	-	450	446	4
<b>Total Undistributed Expenditures - Health Services</b>	<u>243,255</u>	<u>-</u>	<u>243,255</u>	<u>243,251</u>	<u>4</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	955,845	266,400	1,222,245	1,222,245	
Salaries of Secretarial and Clerical Assistants	136,809	(35,957)	100,852	100,852	
Purchased Professional - Educational Services	500		500	370	130
Supplies and Materials	7,350	-	7,350	6,215	1,135
<b>Total Undist. Expend. - Guidance Services</b>	<u>1,100,504</u>	<u>230,443</u>	<u>1,330,947</u>	<u>1,329,682</u>	<u>1,265</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	97,458	1,400	98,858	98,858	
Purchased Professional and Technical Services	610		610		610
Supplies and Materials	16,090	(16,090)			
Other Objects	750	-	750	-	750
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>114,908</u>	<u>(14,690)</u>	<u>100,218</u>	<u>98,858</u>	<u>1,360</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 51 Eastside High School</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 1,105,535	\$ 321,974	\$ 1,427,509	\$ 1,427,509	
Salaries of Secretarial and Clerical Assistants	242,273	82,909	325,182	325,182	
Other Purchased Services (400-500 series)	6,000		6,000		\$ 6,000
Supplies and Materials	35,134	4,745	39,879	33,512	6,367
Other Objects	16,000	48	16,048	10,864	5,184
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>1,404,942</u>	<u>409,676</u>	<u>1,814,618</u>	<u>1,797,067</u>	<u>17,551</u>
<b>Undist. Expend. - Security</b>					
Salaries	51,187	151,003	202,190	202,190	
General Supplies	38,372	(12,082)	26,290	26,283	7
<b>Total Undist. Expend. - Security</b>	<u>89,559</u>	<u>138,921</u>	<u>228,480</u>	<u>228,473</u>	<u>7</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>89,559</u>	<u>138,921</u>	<u>228,480</u>	<u>228,473</u>	<u>7</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	132,350	18,529	150,879	87,070	63,809
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>132,350</u>	<u>18,529</u>	<u>150,879</u>	<u>87,070</u>	<u>63,809</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	204,429	33,723	238,152	195,003	43,149
Health Benefits	3,382,452	235,370	3,617,822	3,606,675	11,147
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>3,586,881</u>	<u>269,093</u>	<u>3,855,974</u>	<u>3,801,678</u>	<u>54,296</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>3,586,881</u>	<u>269,093</u>	<u>3,855,974</u>	<u>3,801,678</u>	<u>54,296</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>7,053,255</u>	<u>1,095,781</u>	<u>8,149,036</u>	<u>8,010,244</u>	<u>138,792</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>20,524,611</u>	<u>3,199,066</u>	<u>23,723,677</u>	<u>23,340,545</u>	<u>383,132</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12		583,737	583,737	155,260	428,477
<b>Special Education - Instruction:</b>					
At-Risk Programs	28,500		28,500	17,193	11,307
Undistributed Expenditures - Security		32,007	32,007	32,007	-
<b>Total Equipment</b>	<u>28,500</u>	<u>615,744</u>	<u>644,244</u>	<u>204,460</u>	<u>439,784</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>28,500</u>	<u>615,744</u>	<u>644,244</u>	<u>204,460</u>	<u>439,784</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>20,553,111</u>	<u>3,814,810</u>	<u>24,367,921</u>	<u>23,545,005</u>	<u>822,916</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	20,553,111	3,814,810	24,367,921	23,545,005	822,916
<b>Total Other Financing Sources</b>	<u>20,553,111</u>	<u>3,814,810</u>	<u>24,367,921</u>	<u>23,545,005</u>	<u>822,916</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 52 Rosa Parks High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 1,880,425	\$ 82,027	\$ 1,962,452	\$ 1,962,452	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	83,508	(1,400)	82,108	82,108	
Other Purchased Services (400-500 series)	500	4,717	5,217	2,547	\$ 2,670
General Supplies	19,200		19,200	12,889	6,311
Textbooks	10,000		10,000	1,691	8,309
Other Objects	1,000	30	1,030		1,030
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,994,633</u>	<u>85,374</u>	<u>2,080,007</u>	<u>2,061,687</u>	<u>18,320</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	164,138	(46,250)	117,888	117,888	
General Supplies	1,000	(500)	500	-	500
<b>Total Resource Room/Resource Center</b>	<u>165,138</u>	<u>(46,750)</u>	<u>118,388</u>	<u>117,888</u>	<u>500</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>165,138</u>	<u>(46,750)</u>	<u>118,388</u>	<u>117,888</u>	<u>500</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	42,000	(12,810)	29,190	29,190	
Purchased Services (300-500 series)	13,000	(2,600)	10,400		10,400
Supplies and Materials	20,500	(6,407)	14,093	12,820	1,273
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>75,500</u>	<u>(21,817)</u>	<u>53,683</u>	<u>42,010</u>	<u>11,673</u>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Other Objects	1,000	-	1,000	-	1,000
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	714	3,808	3,808	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>714</u>	<u>3,808</u>	<u>3,808</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>714</u>	<u>3,808</u>	<u>3,808</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,239,365</u>	<u>17,521</u>	<u>2,256,886</u>	<u>2,225,393</u>	<u>31,493</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	171	8,371	8,371	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,200</u>	<u>171</u>	<u>8,371</u>	<u>8,371</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries		96,758	96,758	96,758	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expenditures - Health Services</b>	<u>300</u>	<u>96,758</u>	<u>97,058</u>	<u>96,758</u>	<u>300</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	221,038	46,718	267,756	267,756	
Salaries of Secretarial and Clerical Assistants	50,251		50,251	50,251	
Supplies and Materials	1,000	-	1,000	984	16
<b>Total Undist. Expend. - Guidance Services</b>	<u>272,289</u>	<u>46,718</u>	<u>319,007</u>	<u>318,991</u>	<u>16</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	99,858	(2,566)	97,292	97,292	
Supplies and Materials	15,000	-	15,000	13,271	1,729
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>114,858</u>	<u>(2,566)</u>	<u>112,292</u>	<u>110,563</u>	<u>1,729</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,500	(2,000)	500		500
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>3,000</u>	<u>(2,000)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 52 Rosa Parks High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 416,277	\$ 165,794	\$ 582,071	\$ 582,071	
Salaries of Secretarial and Clerical Assistants	103,724	(1,972)	101,752	101,752	
Other Purchased Services (400-500 series)	1,800	(550)	1,250	717	\$ 533
Supplies and Materials	5,000		5,000	1,826	3,174
Other Objects	1,000	(340)	660	660	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>527,801</u>	<u>162,932</u>	<u>690,733</u>	<u>687,026</u>	<u>3,707</u>
<b>Undist. Expend. - Security</b>					
General Supplies	2,000	-	2,000	1,049	951
<b>Total Undist. Expend. - Security</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,049</u>	<u>951</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,049</u>	<u>951</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	2,000	7,000	6,142	858
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,000</u>	<u>2,000</u>	<u>7,000</u>	<u>6,142</u>	<u>858</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	30,322		30,322	23,954	6,368
Health Benefits	532,474	55,295	587,769	573,805	13,964
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>562,796</u>	<u>55,295</u>	<u>618,091</u>	<u>597,759</u>	<u>20,332</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>562,796</u>	<u>55,295</u>	<u>618,091</u>	<u>597,759</u>	<u>20,332</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,496,744</u>	<u>359,308</u>	<u>1,856,052</u>	<u>1,826,659</u>	<u>29,393</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>3,736,109</u>	<u>376,829</u>	<u>4,112,938</u>	<u>4,052,052</u>	<u>60,886</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,736,109</u>	<u>376,829</u>	<u>4,112,938</u>	<u>4,052,052</u>	<u>60,886</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,736,109	376,829	4,112,938	4,052,052	60,886
<b>Total Other Financing Sources</b>	<u>3,736,109</u>	<u>376,829</u>	<u>4,112,938</u>	<u>4,052,052</u>	<u>60,886</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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 55 International High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 848,286	\$ 1,149,920	\$ 1,998,206	\$ 1,998,206	
<b>Regular Programs - Undistributed Instruction</b>					
Other Purchased Services (400-500 series)	3,000		3,000	100	\$ 2,900
General Supplies	33,333	5,500	38,833	36,722	2,111
Textbooks	30,000	(14,575)	15,425	-	15,425
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>914,619</u>	<u>1,140,845</u>	<u>2,055,464</u>	<u>2,035,028</u>	<u>20,436</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
General Supplies	800	-	800	-	800
<b>Total Cognitive - Mild</b>	<u>800</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>800</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	312,415	(5,291)	307,124	307,124	
General Supplies	1,000	-	1,000	59	941
<b>Total Resource Room/Resource Center</b>	<u>313,415</u>	<u>(5,291)</u>	<u>308,124</u>	<u>307,183</u>	<u>941</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>314,215</u>	<u>(5,291)</u>	<u>308,924</u>	<u>307,183</u>	<u>1,741</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	149,495		149,495	149,495	
General Supplies	500	-	500	-	500
<b>Total Bilingual Education - Instruction</b>	<u>149,995</u>	<u>-</u>	<u>149,995</u>	<u>149,495</u>	<u>500</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	8,000	(840)	7,160	7,160	
Other Objects	1,000	-	1,000	-	1,000
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>9,000</u>	<u>(840)</u>	<u>8,160</u>	<u>7,160</u>	<u>1,000</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	850	3,944	3,944	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>850</u>	<u>3,944</u>	<u>3,944</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>850</u>	<u>3,944</u>	<u>3,944</u>	<u>-</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	2,040	(2,040)	-	-	-
<b>Total Summer School - Instruction</b>	<u>2,040</u>	<u>(2,040)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Summer School - Support</b>					
Salaries	682	(682)	-	-	-
<b>Total Summer School - Support</b>	<u>682</u>	<u>(682)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Summer School</b>	<u>2,722</u>	<u>(2,722)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>1,393,645</u>	<u>1,132,842</u>	<u>2,526,487</u>	<u>2,502,810</u>	<u>23,677</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)	-	-	-
Supplies and Materials	250	-	250	-	250
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,450</u>	<u>(8,200)</u>	<u>250</u>	<u>-</u>	<u>250</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	510	75,828	76,338	76,338	
Supplies and Materials	500	-	500	-	500
<b>Total Undistributed Expenditures - Health Services</b>	<u>1,010</u>	<u>75,828</u>	<u>76,838</u>	<u>76,338</u>	<u>500</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	186,820		186,820	186,820	
Salaries of Secretarial and Clerical Assistants	47,601	(10,302)	37,299	37,299	
Supplies and Materials	1,000	-	1,000	239	761
<b>Total Undist. Expend. - Guidance Services</b>	<u>235,421</u>	<u>(10,302)</u>	<u>225,119</u>	<u>224,358</u>	<u>761</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	10,000	-	10,000	2,003	7,997
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>2,003</u>	<u>7,997</u>

PATERSON PUBLIC SCHOOLS  
Blended Resource Fund  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 55 International High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 179,117	\$ 6,623	\$ 185,740	\$ 185,738	\$ 2
Salaries of Secretarial and Clerical Assistants	136,289	(4,280)	132,009	132,009	
Other Purchased Services (400-500 series)	4,500		4,500	2,536	1,964
Supplies and Materials	35,000	(6,686)	28,314	23,883	4,431
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>354,906</b>	<b>(4,343)</b>	<b>350,563</b>	<b>344,166</b>	<b>6,397</b>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	2,000	-	2,000		2,000
<b>Total Undist. Expend. - Custodial Services</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>Undist. Expend. - Security</b>					
Salaries		40,766	40,766	40,766	
General Supplies	300	3,360	3,660	3,360	300
<b>Total Undist. Expend. - Security</b>	<b>300</b>	<b>44,126</b>	<b>44,426</b>	<b>44,126</b>	<b>300</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>2,300</b>	<b>44,126</b>	<b>46,426</b>	<b>44,126</b>	<b>2,300</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	1,764	236
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,764</b>	<b>236</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	26,613		26,613	22,001	4,612
Health Benefits	373,676	263,722	637,398	623,728	13,670
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>400,289</b>	<b>263,722</b>	<b>664,011</b>	<b>645,729</b>	<b>18,282</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>400,289</b>	<b>263,722</b>	<b>664,011</b>	<b>645,729</b>	<b>18,282</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,015,376</b>	<b>360,831</b>	<b>1,376,207</b>	<b>1,338,484</b>	<b>37,723</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>2,409,021</b>	<b>1,493,673</b>	<b>3,902,694</b>	<b>3,841,294</b>	<b>61,400</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undistributed Expenditures - Security	-	11,825	11,825	4,295	7,530
<b>Total Equipment</b>	<b>-</b>	<b>11,825</b>	<b>11,825</b>	<b>4,295</b>	<b>7,530</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>11,825</b>	<b>11,825</b>	<b>4,295</b>	<b>7,530</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,409,021</b>	<b>1,505,498</b>	<b>3,914,519</b>	<b>3,845,589</b>	<b>68,930</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,409,021	1,505,498	3,914,519	3,845,589	68,930
<b>Total Other Financing Sources</b>	<b>2,409,021</b>	<b>1,505,498</b>	<b>3,914,519</b>	<b>3,845,589</b>	<b>68,930</b>
<b>Excess (Deficiency) of Other Financing Sources Over (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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

<u>School: No. 65 YES Academy</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Resource Room/Resource Center:					
Salaries of Teachers		\$ 35,397	\$ 35,397	\$ 35,397	
Other Salaries for Instruction	-	22,196	22,196	22,196	-
<b>Total Resource Room/Resource Center</b>	-	57,593	57,593	57,593	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	-	57,593	57,593	57,593	-
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	-	26,096	26,096	26,096	-
<b>Total Bilingual Education - Instruction</b>	-	26,096	26,096	26,096	-
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	-	-	468,888	468,888	-
<b>Total Alternative Education Program - Instruction</b>	-	468,888	468,888	468,888	-
<b>Alternative Education Program - Support</b>					
Salaries	-	141,131	141,131	141,131	-
<b>Total Alternative Education Program - Support</b>	-	141,131	141,131	141,131	-
<b>Total Alternative Education Program</b>	-	610,019	610,019	610,019	-
<b>Total Instruction and At-Risk Programs</b>	-	693,708	693,708	693,708	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	-	5,000	5,000	4,578	\$ 422
<b>TOTAL UNALLOCATED BENEFITS</b>	-	5,000	5,000	4,578	422
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	-	5,000	5,000	4,578	422
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	-	5,000	5,000	4,578	422
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	-	698,708	698,708	698,286	422
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	-	698,708	698,708	698,286	422
<b>Other Financing Sources:</b>					
Operating Transfer In	-	698,708	698,708	698,286	422
<b>Total Other Financing Sources</b>	-	698,708	698,708	698,286	422
<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**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 316 NRC</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 152,018	\$ 13,079	\$ 165,097	\$ 165,097	
Grades 1-5 - Salaries of Teachers	1,054,565	110,661	1,165,226	1,165,226	
Grades 6-8 - Salaries of Teachers	818,098	85,597	903,695	903,695	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	116,601	(20,807)	95,794	95,794	
Purchased Professional-Educational Services	11,000	(11,000)			
Other Purchased Services (400-500 series)	75		75		\$ 75
General Supplies	115,475		115,475	102,760	12,715
Textbooks	10,000	(1,000)	9,000	6,132	2,868
Other Objects	6,000	(6,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,283,832</b>	<b>170,530</b>	<b>2,454,362</b>	<b>2,438,704</b>	<b>15,658</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,223	1,530	57,753	57,753	
Other Salaries for Instruction	79,105	2,176	81,281	81,281	
General Supplies	4,000		4,000	4,000	
Textbooks	1,500	(750)	750	550	200
<b>Total Learning and/or Language Disabilities</b>	<b>140,828</b>	<b>2,956</b>	<b>143,784</b>	<b>143,584</b>	<b>200</b>
<b>Visual Impairments:</b>					
General Supplies	300	(300)	-	-	-
<b>Total Visual Impairments</b>	<b>300</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	50,203	3,979	54,182	54,182	
Other Salaries for Instruction	31,067		31,067	31,067	
General Supplies	2,000		2,000	2,000	
Textbooks	1,000	(1,000)	-	-	-
<b>Total Behavioral Disabilities</b>	<b>84,270</b>	<b>2,979</b>	<b>87,249</b>	<b>87,249</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	805,455	224,340	1,029,795	1,029,795	
General Supplies	2,000		2,000	1,608	392
Textbooks	1,000	(1,000)	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>808,455</b>	<b>223,340</b>	<b>1,031,795</b>	<b>1,031,403</b>	<b>392</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,033,853</b>	<b>228,975</b>	<b>1,262,828</b>	<b>1,262,236</b>	<b>592</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	468,028	125,197	593,225	593,225	
General Supplies	6,130		6,130	2,742	3,388
Textbooks	4,000	(1,125)	2,875	1,285	1,590
<b>Total Bilingual Education - Instruction</b>	<b>478,158</b>	<b>124,072</b>	<b>602,230</b>	<b>597,252</b>	<b>4,978</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Supplies and Materials	2,500	(2,500)	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>2,500</b>	<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	21,614	(18,486)	3,128	3,128	
Supplies and Materials	6,000	(3,000)	3,000	-	3,000
<b>Total Before/After School Programs - Instruction</b>	<b>27,614</b>	<b>(21,486)</b>	<b>6,128</b>	<b>3,128</b>	<b>3,000</b>
<b>Total Before/After School Programs</b>	<b>27,614</b>	<b>(21,486)</b>	<b>6,128</b>	<b>3,128</b>	<b>3,000</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,825,957</b>	<b>499,591</b>	<b>4,325,548</b>	<b>4,301,320</b>	<b>24,228</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	135	8,335	8,335	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(41)	8,159	8,159	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>94</b>	<b>16,494</b>	<b>16,494</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122	(228)	90,894	90,894	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>91,122</b>	<b>(228)</b>	<b>90,894</b>	<b>90,894</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 316 NRC</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 101,658		\$ 101,658	\$ 101,658	
Supplies and Materials	1,000	\$ (1,000)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>102,658</u>	<u>(1,000)</u>	<u>101,658</u>	<u>101,658</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	(500)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,658	(101,658)	-	-	-
Other Purchased Services (400-500 series)	400	(400)	-	-	-
Supplies and Materials	13,000	(6,375)	6,625	2,725	\$ 3,900
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>115,058</u>	<u>(108,433)</u>	<u>6,625</u>	<u>2,725</u>	<u>3,900</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv.	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	309,807	106,185	415,992	415,958	34
Salaries of Secretarial and Clerical Assistants	75,556	(1,123)	74,433	74,433	-
Other Purchased Services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and Materials	9,500	-	9,500	6,700	2,800
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>396,863</u>	<u>105,062</u>	<u>501,925</u>	<u>497,091</u>	<u>4,834</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	3,000	-	3,000	-	3,000
<b>Total Undist. Expend. - Custodial Services</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Undist. Expend. - Security</b>					
Salaries	51,937	-	51,937	51,937	-
General Supplies	3,000	-	3,000	-	3,000
<b>Total Undist. Expend. - Security</b>	<u>54,937</u>	<u>-</u>	<u>54,937</u>	<u>51,937</u>	<u>3,000</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>57,937</u>	<u>-</u>	<u>57,937</u>	<u>51,937</u>	<u>6,000</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	2,058	942
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,058</u>	<u>942</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	52,474	-	52,474	29,059	23,415
T.P.A.F. Contributions - ERIP	16,235	-	16,235	13,798	2,437
Health Benefits	1,007,147	136,751	1,143,898	1,135,712	8,186
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,075,856</u>	<u>136,751</u>	<u>1,212,607</u>	<u>1,178,569</u>	<u>34,038</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,075,856</u>	<u>136,751</u>	<u>1,212,607</u>	<u>1,178,569</u>	<u>34,038</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,861,394</u>	<u>129,746</u>	<u>1,991,140</u>	<u>1,941,426</u>	<u>49,714</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>5,687,351</u>	<u>629,337</u>	<u>6,316,688</u>	<u>6,242,746</u>	<u>73,942</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>5,687,351</u>	<u>629,337</u>	<u>6,316,688</u>	<u>6,242,746</u>	<u>73,942</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,687,351	629,337	6,316,688	6,242,746	73,942
<b>Total Other Financing Sources</b>	<u>5,687,351</u>	<u>629,337</u>	<u>6,316,688</u>	<u>6,242,746</u>	<u>73,942</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  
Schedule of Blended Expenditures - Budget and Actual  
for Fiscal Year Ended June 30, 2011

School: No. 75 NSW	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers		\$ 56,223	\$ 56,223	\$ 56,223	
Grades 1-5 - Salaries of Teachers	\$ 661,705	(74,668)	587,037	587,037	
Grades 6-8 - Salaries of Teachers	566,637	(38,724)	527,913	527,913	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	23,402	42,929	66,331	66,331	
General Supplies	42,850		42,850	41,681	\$ 1,169
Textbooks	2,500		2,500	728	1,772
Other Objects	1,000	(1,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,298,094</u>	<u>(15,240)</u>	<u>1,282,854</u>	<u>1,279,913</u>	<u>2,941</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	-	51,576	51,576	51,576	-
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>51,576</u>	<u>51,576</u>	<u>51,576</u>	<u>-</u>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	201,072	34	201,106	201,106	
Other Salaries for Instruction	95,120	40,742	135,862	135,862	
General Supplies	2,750		2,750	2,750	
Textbooks	1,500	(827)	673	663	10
Other Objects	600	(600)	-	-	-
<b>Total Cognitive - Moderate</b>	<u>301,042</u>	<u>39,349</u>	<u>340,391</u>	<u>340,381</u>	<u>10</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,412		56,412	56,412	
Other Salaries for Instruction	44,918		44,918	44,918	
General Supplies	3,500		3,500	3,500	
Textbooks	2,500	(1,859)	641	611	30
Other Objects	500	(500)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>107,830</u>	<u>(2,359)</u>	<u>105,471</u>	<u>105,441</u>	<u>30</u>
<b>Auditory Impairments:</b>					
Salaries of Teachers	221,960	(750)	221,210	221,210	
Other Salaries for Instruction	90,236		90,236	90,236	
General Supplies	1,500		1,500	420	1,080
Textbooks	1,500	(1,500)	-	-	-
Other Objects	500	(500)	-	-	-
<b>Total Auditory Impairments</b>	<u>315,696</u>	<u>(2,750)</u>	<u>312,946</u>	<u>311,866</u>	<u>1,080</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	105,405	1,122	106,527	106,527	
Other Salaries for Instruction	89,058	(39,501)	49,557	49,557	
General Supplies	2,700		2,700	1,784	916
Textbooks	2,500	(2,500)	-	-	-
Other Objects	500	-	500	-	500
<b>Total Multiple Disabilities</b>	<u>200,163</u>	<u>(40,879)</u>	<u>159,284</u>	<u>157,868</u>	<u>1,416</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	150,714	41,527	192,241	192,241	
General Supplies	1,725	(1,619)	106	99	7
Textbooks	1,275	(1,275)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>153,714</u>	<u>38,633</u>	<u>192,347</u>	<u>192,340</u>	<u>7</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,078,445</u>	<u>83,570</u>	<u>1,162,015</u>	<u>1,159,472</u>	<u>2,543</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	-	26,938	26,938	26,938	-
<b>Total Bilingual Education - Instruction</b>	<u>-</u>	<u>26,938</u>	<u>26,938</u>	<u>26,938</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	23,205	(10,822)	12,383	12,383	
Other Salaries for Instruction	16,380	(7,629)	8,751	8,751	
<b>Total Before/After School Programs - Instruction</b>	<u>39,585</u>	<u>(18,451)</u>	<u>21,134</u>	<u>21,134</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>39,585</u>	<u>(18,451)</u>	<u>21,134</u>	<u>21,134</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,416,124</u>	<u>76,817</u>	<u>2,492,941</u>	<u>2,487,457</u>	<u>5,484</u>

**PATERSON PUBLIC SCHOOLS**  
**Blended Resource Fund**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for Fiscal Year Ended June 30, 2011**

<u>School: No. 75 NSW</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	\$ 8,200	\$ (153)	\$ 8,047	\$ 8,047	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)			
Supplies and Materials	400	-	400	200	\$ 200
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,800</u>	<u>(8,353)</u>	<u>8,447</u>	<u>8,247</u>	<u>200</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,222		95,222	95,222	
Supplies and Materials	250	-	250	-	250
<b>Total Undistributed Expenditures - Health Services</b>	<u>95,472</u>	<u>-</u>	<u>95,472</u>	<u>95,222</u>	<u>250</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	77,038	(27,940)	49,098	49,098	
Supplies and Materials	200	-	200	124	76
<b>Total Undist. Expend. - Guidance Services</b>	<u>77,238</u>	<u>(27,940)</u>	<u>49,298</u>	<u>49,222</u>	<u>76</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	250	(250)			
Supplies and Materials	250	-	250	250	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>(250)</u>	<u>250</u>	<u>250</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	2,000	-	2,000	2,000	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	129,408	5,393	134,801	134,800	1
Salaries of Secretarial and Clerical Assistants	50,251		50,251	50,251	
Other Purchased Services (400-500 series)	250	(200)	50		50
Supplies and Materials	1,000		1,000	285	715
Other Objects	1,500	(300)	1,200	497	703
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>182,409</u>	<u>4,893</u>	<u>187,302</u>	<u>185,833</u>	<u>1,469</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	1,574	426
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,574</u>	<u>426</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	41,910		41,910	35,433	6,477
T.P.A.F. Contributions - ERIP	4,505		4,505	3,262	1,243
Health Benefits	640,987	44,398	685,385	681,686	3,699
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>687,402</u>	<u>44,398</u>	<u>731,800</u>	<u>720,381</u>	<u>11,419</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>687,402</u>	<u>44,398</u>	<u>731,800</u>	<u>720,381</u>	<u>11,419</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,063,821</u>	<u>12,748</u>	<u>1,076,569</u>	<u>1,062,729</u>	<u>13,840</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>3,479,945</u>	<u>89,565</u>	<u>3,569,510</u>	<u>3,550,186</u>	<u>19,324</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,479,945</u>	<u>89,565</u>	<u>3,569,510</u>	<u>3,550,186</u>	<u>19,324</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,479,945	89,565	3,569,510	3,550,186	19,324
<b>Total Other Financing Sources</b>	<u>3,479,945</u>	<u>89,565</u>	<u>3,569,510</u>	<u>3,550,186</u>	<u>19,324</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>

**SPECIAL REVENUE FUND**

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA		Totals 2011
		2010-2011	2009-10	2010-2011	2009-2010	
<b>REVENUES</b>						
Local Sources	\$ 151,309					\$ 151,309
State Sources	46,738,574					46,738,574
Federal Sources	26,820,921	\$ 13,966,219	\$ 1,404,782	\$ 164,854	\$ 1,113,221	43,469,997
<b>Total Revenues</b>	<b>73,710,804</b>	<b>13,966,219</b>	<b>1,404,782</b>	<b>164,854</b>	<b>1,113,221</b>	<b>90,359,880</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	8,093,543	3,674,303	1,070,567	22,747	273,409	13,134,569
Other Salaries for Instruction	561,955				9,660	571,615
Purchased Professional and Technical Services	723,299			3,100	154,300	880,699
Other Purchased Services (400-500 series)	204,532					204,532
General Supplies	2,677,604	387,353	29,496	137,477	323,804	3,555,734
Textbooks	53,763					53,763
Tuition	7,445,121					7,445,121
Other Objects	21,253	32,550	-	-	-	53,803
<b>Total Instruction</b>	<b>19,781,070</b>	<b>4,094,206</b>	<b>1,100,063</b>	<b>163,324</b>	<b>761,173</b>	<b>25,899,836</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	2,770,421	262,758				3,033,179
Salaries of Supervisors of Instruction	557,815	173,327	21,592			752,734
Salaries of Secretarial and Clerical Asst.	338,639					338,639
Other Salaries	2,080,876		37,702			2,118,578
Personal Services - Employee Benefits	3,427,007	886,105	89,137	1,530	22,033	4,425,812
Purchased Educational Services - Contracted Pre-K	36,903,137					36,903,137
Purchased Professional - Educational Services	2,309,762	4,101,213			49,500	6,460,475
Other Purchased Professional Services	343,089					343,089
Purchased Technical Services	114,714	24,522			9,968	149,204
Contr. Serv.-Trans. (Field Trips)	2,138	74,946				77,084
Travel	30,634	1,008				31,642
Other Purchased Services (400-500 series)	49,511	160,706			38,092	248,309
Supplies & Materials	309,251	29,046	4,162		26,055	368,514
Indirect Costs	177,526	500,000				677,526
Other Objects	64,660	-	-	-	-	64,660
<b>Total Support Services</b>	<b>49,479,180</b>	<b>6,213,631</b>	<b>152,593</b>	<b>1,530</b>	<b>145,648</b>	<b>55,992,582</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA		Totals 2011
		2010-2011	2009-10	2010-2011	2009-2010	
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Construction Services:</b>						
Instructional Equipment	\$ 214,563				\$ 206,400	\$ 420,963
Noninstructional Equipment	6,000	-	-	-	-	6,000
<b>Total Facilities Acquisition and Construction</b>	<b>220,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206,400</b>	<b>426,963</b>
<b>Sub-Total Expenditures</b>	<b>69,480,813</b>	<b>\$ 10,307,837</b>	<b>\$ 1,252,656</b>	<b>\$ 164,854</b>	<b>1,113,221</b>	<b>82,319,381</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(4,229,991)	(3,658,382)	(152,126)	-	-	(8,040,499)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,229,991)</b>	<b>(3,658,382)</b>	<b>(152,126)</b>	<b>-</b>	<b>-</b>	<b>(8,040,499)</b>
<b>Total Outflows</b>	<b>73,710,804</b>	<b>13,966,219</b>	<b>1,404,782</b>	<b>164,854</b>	<b>1,113,221</b>	<b>90,359,880</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>						
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title II, Part D		Total Carried Forward
		2010-2011	2009-2010	2010-2011	2009-2010	
<b>REVENUES</b>						
Local Sources	\$ 151,309					\$ 151,309
State Sources	46,738,574					46,738,574
Federal Sources	23,825,077	\$ 2,577,557	\$ 384,233	\$ 31,621	\$ 2,433	26,820,921
<b>Total Revenues</b>	<b>70,714,960</b>	<b>2,577,557</b>	<b>384,233</b>	<b>31,621</b>	<b>2,433</b>	<b>73,710,804</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	7,690,254	114,268	264,690	24,331		8,093,543
Other Salaries for Instruction	561,955					561,955
Purchased Professional and Technical Services	723,299					723,299
Other Purchased Services (400-500 series)	204,532					204,532
General Supplies	2,677,604					2,677,604
Textbooks	53,763					53,763
Tuition	7,445,121					7,445,121
Other Objects	21,253	-	-	-	-	21,253
<b>Total Instruction</b>	<b>19,377,781</b>	<b>114,268</b>	<b>264,690</b>	<b>24,331</b>	<b>-</b>	<b>19,781,070</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	2,770,421					2,770,421
Salaries of Supervisors of Instruction	557,815					557,815
Salaries of Secretarial and Clerical Asst.	338,639					338,639
Other Salaries	2,080,876					2,080,876
Personal Services - Employee Benefits	3,328,986	70,482	20,249	7,290		3,427,007
Purchased Educational Services - Contracted Pre-K	36,903,137					36,903,137
Purchased Professional - Educational Services	2,214,627	95,135				2,309,762
Other Purchased Professional Services	343,089					343,089
Purchased Technical Services	114,714					114,714
Contr. Serv.-Trans. (Field Trips)	2,138					2,138
Travel	30,634					30,634
Other Purchased Services (400-500 series)	49,511					49,511
Supplies & Materials	306,818				2,433	309,251
Indirect Costs	97,526	80,000				177,526
Other Objects	64,660	-	-	-	-	64,660
<b>Total Support Services</b>	<b>49,203,591</b>	<b>245,617</b>	<b>20,249</b>	<b>7,290</b>	<b>2,433</b>	<b>49,479,180</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title II, Part D		Total Carried Forward
		2010-2011	2009-2010	2010-2011	2009-2010	
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Construction Services:</b>						
Instructional Equipment	\$ 214,563					\$ 214,563
Noninstructional Equipment	6,000	-	-	-	-	6,000
<b>Total Facilities Acquisition and Construction</b>	<u>220,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,563</u>
<b>Sub-Total Expenditures</b>	<u>68,801,935</u>	<u>\$ 359,885</u>	<u>\$ 284,939</u>	<u>\$ 31,621</u>	<u>\$ 2,433</u>	<u>69,480,813</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(1,913,025)	(2,217,672)	(99,294)	-	-	(4,229,991)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,913,025)</u>	<u>(2,217,672)</u>	<u>(99,294)</u>	<u>-</u>	<u>-</u>	<u>(4,229,991)</u>
<b>Total Outflows</b>	<u>70,714,960</u>	<u>2,577,557</u>	<u>384,233</u>	<u>31,621</u>	<u>2,433</u>	<u>73,710,804</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>						
<b>Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1c)	Title III, Part A		Title IV	Adult Ed	Total
		2010-11	2009-2010	2009-2010	Workforce Learning	Carried Forward
<b>REVENUES</b>						
Local Sources	\$ 151,309					\$ 151,309
State Sources	46,678,574				\$ 60,000	46,738,574
Federal Sources	22,656,927	\$ 810,125	\$ 352,379	\$ 5,646		23,825,077
<b>Total Revenues</b>	<b>69,486,810</b>	<b>810,125</b>	<b>352,379</b>	<b>5,646</b>	<b>60,000</b>	<b>70,714,960</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	7,452,348	172,956	59,706	5,244		7,690,254
Other Salaries for Instruction	561,955					561,955
Purchased Professional and Technical Services	723,299					723,299
Other Purchased Services (400-500 series)	204,532					204,532
General Supplies	2,402,900	10,090	264,614			2,677,604
Textbooks	53,763					53,763
Tuition	7,445,121					7,445,121
Other Objects	21,253	-	-	-	-	21,253
<b>Total Instruction</b>	<b>18,865,171</b>	<b>183,046</b>	<b>324,320</b>	<b>5,244</b>	<b>-</b>	<b>19,377,781</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	2,770,421					2,770,421
Salaries of Supervisors of Instruction	535,920	18,875	3,020			557,815
Salaries of Secretarial and Clerical Asst.	295,024				43,615	338,639
Other Salaries	2,080,876					2,080,876
Personal Services - Employee Benefits	3,250,202	57,198	4,799	402	16,385	3,328,986
Purchased Educational Services - Contracted Pre-K	36,903,137					36,903,137
Purchased Professional - Educational Services	2,214,627					2,214,627
Other Purchased Professional Services	299,868	43,221				343,089
Purchased Technical Services	114,714					114,714
Contr. Serv.-Trans. (Field Trips)	2,138					2,138
Travel	30,634					30,634
Other Purchased Services (400-500 series)	49,511					49,511
Supplies & Materials	306,818					306,818
Indirect Costs	82,526	15,000				97,526
Other Objects	64,660	-	-	-	-	64,660
<b>Total Support Services</b>	<b>49,001,076</b>	<b>134,294</b>	<b>7,819</b>	<b>402</b>	<b>60,000</b>	<b>49,203,591</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1c)	Title III, Part A		Title IV	Adult Ed	Total
		2010-11	2009-2010	2009-2010	Workforce Learning	Carried Forward
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Construction Services:</b>						
Instructional Equipment	\$ 214,563					\$ 214,563
Noninstructional Equipment	6,000	-	-	-	-	6,000
<b>Total Facilities Acquisition and Construction</b>	<u>220,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,563</u>
<b>Sub-Total Expenditures</b>	<u>68,086,810</u>	<u>\$ 317,340</u>	<u>\$ 332,139</u>	<u>\$ 5,646</u>	<u>\$ 60,000</u>	<u>68,801,935</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(1,400,000)	(492,785)	(20,240)	-		(1,913,025)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,400,000)</u>	<u>(492,785)</u>	<u>(20,240)</u>	<u>-</u>	<u>-</u>	<u>(1,913,025)</u>
<b>Total Outflows</b>	<u>69,486,810</u>	<u>810,125</u>	<u>352,379</u>	<u>5,646</u>	<u>60,000</u>	<u>70,714,960</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>						
<b>Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1d)	WIB GED TESTING CENTERS		IDEA PART B-Basic			Total Carried Forward
		2010-2011	2009-2010	2010-2011	2009-2010	ARRA	
<b>REVENUES</b>							
Local Sources	\$ 151,309						\$ 151,309
State Sources	46,654,965	\$ 16,342	\$ 7,267				46,678,574
Federal Sources	9,726,868	-	-	\$ 5,809,529	\$ 1,068,990	\$ 6,051,540	22,656,927
<b>Total Revenues</b>	<b>56,533,142</b>	<b>16,342</b>	<b>7,267</b>	<b>5,809,529</b>	<b>1,068,990</b>	<b>6,051,540</b>	<b>69,486,810</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	5,187,267			28,082	268,286	1,968,713	7,452,348
Other Salaries for Instruction	310,947			816	65,406	184,786	561,955
Purchased Professional and Technical Services	540,499			3,900		178,900	723,299
Other Purchased Services (400-500 series)	188,782					15,750	204,532
General Supplies	1,440,025			255,612	36,368	670,895	2,402,900
Textbooks	53,763						53,763
Tuition	-			4,947,755	630,316	1,867,050	7,445,121
Other Objects	21,253	-	-			-	21,253
<b>Total instruction</b>	<b>7,742,536</b>	<b>-</b>	<b>-</b>	<b>5,236,165</b>	<b>1,000,376</b>	<b>4,886,094</b>	<b>18,865,171</b>
<b>Support Services:</b>							
Salaries of Other Professional Staff	2,336,214			171,457	33,422	229,328	2,770,421
Salaries of Supervisors of Instruction	533,541			2,379			535,920
Salaries of Secretarial and Clerical Asst.	228,079				2,037	64,908	295,024
Other Salaries	1,988,956	15,181	7,080	60,695	2,422	6,542	2,080,876
Personal Services - Employee Benefits	2,492,975	1,161	187	41,918	28,425	685,536	3,250,202
Purchased Educational Services - Contracted Pre-K	36,903,137						36,903,137
Purchased Professional - Educational Services	1,915,661			140,785		158,181	2,214,627
Other Purchased Professional Services	297,609			2,259			299,868
Purchased Technical Services	113,114					1,600	114,714
Contr. Serv.-Trans. (Field Trips)	2,138						2,138
Travel	26,501					4,133	30,634
Other Purchased Services (400-500 series)	49,511						49,511
Supplies & Materials	291,432			3,860	2,308	9,218	306,818
Indirect Costs	82,526						82,526
Other Objects	64,660	-	-	-	-	-	64,660
<b>Total Support Services</b>	<b>47,326,054</b>	<b>16,342</b>	<b>7,267</b>	<b>423,353</b>	<b>68,614</b>	<b>1,159,446</b>	<b>49,001,076</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1d)	WIB GED TESTING CENTERS		IDEA PART B-Basic			Total Carried Forward
		2010-2011	2009-2010	2010-2011	2009-2010	ARRA	
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services:</b>							
Instructional Equipment	\$ 64,552			\$ 150,011			\$ 214,563
Noninstructional Equipment	-	-	-	-	-	\$ 6,000	6,000
<b>Total Facilities Acquisition and Construction</b>	<u>64,552</u>	<u>-</u>	<u>-</u>	<u>150,011</u>	<u>-</u>	<u>6,000</u>	<u>220,563</u>
Sub-Total Expenditures	<u>55,133,142</u>	<u>\$ 16,342</u>	<u>\$ 7,267</u>	<u>5,809,529</u>	<u>\$ 1,068,990</u>	<u>6,051,540</u>	<u>68,086,810</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,400,000)</u>
Total Outflows	<u>56,533,142</u>	<u>16,342</u>	<u>7,267</u>	<u>5,809,529</u>	<u>1,068,990</u>	<u>6,051,540</u>	<u>69,486,810</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1e)	IDEA Part B		ARRA IDEA Preschool	CHIRPA Outreach	HIV PREVENTION ASSIST	Total Carried Forward
		Preschool 2010-2011	Preschool 2009-2010				
<b>REVENUES</b>							
Local Sources	\$ 151,309						\$ 151,309
State Sources	46,654,965						46,654,965
Federal Sources	9,430,888	\$ 142,388	\$ 8,826	\$ 106,669	\$ 35,445	\$ 2,652	9,726,868
<b>Total Revenues</b>	<b>56,237,162</b>	<b>142,388</b>	<b>8,826</b>	<b>106,669</b>	<b>35,445</b>	<b>2,652</b>	<b>56,533,142</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	5,184,615					2,652	5,187,267
Other Salaries for Instruction	249,736	61,211					310,947
Purchased Professional and Technical Services	515,388	25,111					540,499
Other Purchased Services (400-500 series)	188,782						188,782
General Supplies	1,352,434	7,856	7,132	72,603			1,440,025
Textbooks	53,763						53,763
Other Objects	21,253	-	-	-	-	-	21,253
<b>Total Instruction</b>	<b>7,565,971</b>	<b>94,178</b>	<b>7,132</b>	<b>72,603</b>	<b>-</b>	<b>2,652</b>	<b>7,742,536</b>
<b>Support Services:</b>							
Salaries of Other Professional Staff	2,336,214						2,336,214
Salaries of Supervisors of Instruction	533,541						533,541
Salaries of Secretarial and Clerical Asst.	228,079						228,079
Other Salaries	1,966,191	6,929	1,574		14,262		1,988,956
Personal Services - Employee Benefits	2,450,483	41,281	120		1,091		2,492,975
Purchased Educational Services - Contracted Pre-K	36,903,137						36,903,137
Purchased Professional - Educational Services	1,862,095			34,066	19,500		1,915,661
Other Purchased Professional Services	297,609						297,609
Purchaseed Technical Services	113,114						113,114
Contr. Serv.-Trans. (Field Trips)	2,138						2,138
Travel	26,403				98		26,501
Other Purchased Services (400-500 series)	49,511						49,511
Supplies & Materials	290,938				494		291,432
Indirect Costs	82,526						82,526
Other Objects	64,660	-	-	-	-	-	64,660
<b>Total Support Services</b>	<b>47,206,639</b>	<b>48,210</b>	<b>1,694</b>	<b>34,066</b>	<b>35,445</b>	<b>-</b>	<b>47,326,054</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1e)	IDEA Part B		ARRA IDEA Preschool	CHIRPA Outreach	HIV PREVENTION ASSIST	Total Carried Forward
		Preschool 2010-2011	Preschool 2009-2010				
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services:</b>							
Instructional Equipment	\$ 64,552	-	-	-	-	-	\$ 64,552
<b>Total Facilities Acquisition and Construction</b>	<u>64,552</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,552</u>
Sub-Total Expenditures	<u>54,837,162</u>	<u>\$ 142,388</u>	<u>\$ 8,826</u>	<u>\$ 106,669</u>	<u>\$ 35,445</u>	<u>\$ 2,652</u>	<u># 55,133,142</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,400,000)</u>
Total Outflows	<u>56,237,162</u>	<u>142,388</u>	<u>8,826</u>	<u>106,669</u>	<u>35,445</u>	<u>2,652</u>	<u>56,533,142</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Total Brought Forward (Ex. E-1f)</u>	<u>Adult Ed - Basic Skills 2010-2011</u>	<u>PCWDC - NJYC 2010-2011</u>	<u>NJYC ARRA 2010-2011</u>	<u>NJ Youth Corps 2010-2011</u>	<u>Carl D. Perkins Vocational Educ Act</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources	\$ 151,309						\$ 151,309
State Sources	46,137,000				\$ 517,965		46,654,965
Federal Sources	7,815,071	\$ 1,176,077	\$ 265,770	\$ 2,000	-	\$ 171,970	9,430,888
<b>Total Revenues</b>	<u>54,103,380</u>	<u>1,176,077</u>	<u>265,770</u>	<u>2,000</u>	<u>517,965</u>	<u>171,970</u>	<u>56,237,162</u>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	4,361,311	435,767	114,203		268,318	5,016	5,184,615
Other Salaries for Instruction	249,736						249,736
Purchased Professional and Technical Services	510,337					5,051	515,388
Other Purchased Services (400-500 series)	180,382			2,000	6,400		188,782
General Supplies	1,240,321	633	18,928		25,005	67,547	1,352,434
Textbooks	53,763						53,763
Other Objects	2,170	-	-		10,217	8,866	21,253
<b>Total Instruction</b>	<u>6,598,020</u>	<u>436,400</u>	<u>133,131</u>	<u>2,000</u>	<u>309,940</u>	<u>86,480</u>	<u>7,565,971</u>
<b>Support Services:</b>							
Salaries of Other Professional Staff	2,333,502		2,712				2,336,214
Salaries of Supervisors of Instruction	531,141		2,400				533,541
Salaries of Secretarial and Clerical Asst.	186,870		41,209				228,079
Other Salaries	1,781,645	45,830			138,716		1,966,191
Personal Services - Employee Benefits	2,180,827	140,798	74,329		54,145	384	2,450,483
Purchased Educational Services - Contracted Pre-K	36,903,137						36,903,137
Purchased Professional - Educational Services	1,307,046	553,049			2,000		1,862,095
Other Purchased Professional Services	297,609						297,609
Purchased Technical Services	113,114						113,114
Contr. Serv.-Trans. (Field Trips)	2,138						2,138
Travel	21,298				294	4,811	26,403
Other Purchased Services (400-500 series)	24,177		9,591			15,743	49,511
Supplies & Materials	275,670		2,398		12,870		290,938
Indirect Costs	82,526						82,526
Other Objects	64,660	-	-	-	-	-	64,660
<b>Total Support Services</b>	<u>46,105,360</u>	<u>739,677</u>	<u>132,639</u>	<u>-</u>	<u>208,025</u>	<u>20,938</u>	<u>47,206,639</u>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Total Brought Forward (Ex. E-1f)</u>	<u>Adult Ed - Basic Skills 2010-2011</u>	<u>PCWDC - NJYC 2010-2011</u>	<u>NJYC ARRA 2010-2011</u>	<u>NJ Youth Corps 2010-2011</u>	<u>Carl D. Perkins Vocational Educ Act</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services:</b>							
Instructional Equipment	-	-	-	-	-	\$ 64,552	\$ 64,552
<b>Total Facilities Acquisition and Construction</b>	-	-	-	-	-	64,552	64,552
<b>Sub-Total Expenditures</b>	<b>\$ 52,703,380</b>	<b>\$ 1,176,077</b>	<b>\$ 265,770</b>	<b>\$ 2,000</b>	<b>\$ 517,965</b>	<b>171,970</b>	<b>54,837,162</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,400,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,400,000)</b>
<b>Total Outflows</b>	<b>54,103,380</b>	<b>1,176,077</b>	<b>265,770</b>	<b>2,000</b>	<b>517,965</b>	<b>171,970</b>	<b>56,237,162</b>
<b>Excess (Deficiency) of Revenues Over (Under)</b>							
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-Ig)	ARRA Educational Technology	ARRA Title I	ARRA Title I - SIA	Family Outreach Project	Total Carried Forward
<b>REVENUES</b>						
Local Sources	\$ 151,309					\$ 151,309
State Sources	45,362,006				\$ 774,994	46,137,000
Federal Sources	464,562	\$ 936,611	\$ 6,137,985	\$ 275,913		7,815,071
<b>Total Revenues</b>	<u>45,977,877</u>	<u>936,611</u>	<u>6,137,985</u>	<u>275,913</u>	<u>774,994</u>	<u>54,103,380</u>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	477,582	85,742	3,719,342	78,645		4,361,311
Other Salaries for Instruction	249,736					249,736
Purchased Professional and Technical Services	510,337					510,337
Other Purchased Services (400-500 series)	180,382					180,382
General Supplies	270,440	336,050	604,415	27,245	2,171	1,240,321
Textbooks	53,763					53,763
Other Objects	2,170					2,170
<b>Total Instruction</b>	<u>1,744,410</u>	<u>421,792</u>	<u>4,323,757</u>	<u>105,890</u>	<u>2,171</u>	<u>6,598,020</u>
<b>Support Services:</b>						
Salaries of Other Professional Staff	1,991,237	152,157			190,108	2,333,502
Salaries of Supervisors of Instruction	458,249	72,892				531,141
Salaries of Secretarial and Clerical Asst.	186,870					186,870
Other Salaries	1,689,857	91,788				1,781,645
Personal Services - Employee Benefits	823,732	84,868	1,212,793	5,995	53,439	2,180,827
Purchased Educational Services - Contracted Pre-K	36,903,137					36,903,137
Purchased Professional - Educational Services	230,321		468,573	131,260	476,892	1,307,046
Other Purchased Professional Services	168,556		129,053			297,609
Purchased Technical Services	-	113,114				113,114
Contr. Serv.-Trans. (Field Trips)	2,138					2,138
Travel	21,298					21,298
Other Purchased Services (400-500 series)	22,037				2,140	24,177
Supplies & Materials	235,841		3,809	32,768	3,252	275,670
Indirect Costs	35,534				46,992	82,526
Other Objects	64,660					64,660
<b>Total Support Services</b>	<u>42,833,467</u>	<u>514,819</u>	<u>1,814,228</u>	<u>170,023</u>	<u>772,823</u>	<u>46,105,360</u>
<b>Sub-Total Expenditures</b>	<u>\$ 44,577,877</u>	<u>\$ 936,611</u>	<u>\$ 6,137,985</u>	<u>\$ 275,913</u>	<u>\$ 774,994</u>	<u>\$ 52,703,380</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	(1,400,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,400,000)</u>
<b>Total Outflows</b>	<u>45,977,877</u>	<u>936,611</u>	<u>6,137,985</u>	<u>275,913</u>	<u>774,994</u>	<u>54,103,380</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1h)	Title I SIA - G	MSG Varsity Grant	Taub/Doby Basketball Foundation	International High School Cultural	Preschool Education Aid	Total Carried Forward
<b>REVENUES</b>							
Local Sources	\$ 74,920		\$ 48,237	\$ 27,773	\$ 379		\$ 151,309
State Sources	954,790					\$ 44,407,216	45,362,006
Federal Sources	288,669	\$ 175,893	-	-	-	-	464,562
<b>Total Revenues</b>	<b>1,318,379</b>	<b>175,893</b>	<b>48,237</b>	<b>27,773</b>	<b>379</b>	<b>44,407,216</b>	<b>45,977,877</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	-	52,144	10,000			415,438	477,582
Other Salaries for Instruction	-					249,736	249,736
Purchased Professional and Technical Services	510,337						510,337
Other Purchased Services (400-500 series)	179,764					618	180,382
General Supplies	6,657	117,715				146,068	270,440
Textbooks	53,763						53,763
Other Objects	70	2,100	-	-	-	-	2,170
<b>Total Instruction</b>	<b>750,591</b>	<b>171,959</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>811,860</b>	<b>1,744,410</b>
<b>Support Services:</b>							
Salaries of Other Professional Staff	-					1,991,237	1,991,237
Salaries of Supervisors of Instruction	-					458,249	458,249
Salaries of Secretarial and Clerical Asst.	-					186,870	186,870
Other Salaries	28,447					1,661,410	1,689,857
Personal Services - Employee Benefits		3,934				819,798	823,732
Purchased Educational Services - Contracted Pre-K	-					36,903,137	36,903,137
Purchased Professional - Educational Services	171,721					58,600	230,321
Other Purchased Professional Services	154,648					13,908	168,556
Contr. Serv.-Trans. (Field Trips)	913				216	1,009	2,138
Travel	2,276					19,022	21,298
Other Purchased Services (400-500 series)	18,464					3,573	22,037
Supplies & Materials	139,061		18,237			78,543	235,841
Indirect Costs	35,534						35,534
Other Objects	16,724	-	20,000	27,773	163	-	64,660
<b>Total Support Services</b>	<b>567,788</b>	<b>3,934</b>	<b>38,237</b>	<b>27,773</b>	<b>379</b>	<b>42,195,356</b>	<b>42,833,467</b>
<b>Sub-Total Expenditures</b>	<b>\$ 1,318,379</b>	<b>\$ 175,893</b>	<b>\$ 48,237</b>	<b>\$ 27,773</b>	<b>\$ 379</b>	<b>\$ 43,007,216</b>	<b>\$ 44,577,877</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	-	-	-	-	-	(1,400,000)	(1,400,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,400,000)</b>	<b>(1,400,000)</b>
<b>Total Outflows</b>	<b>1,318,379</b>	<b>175,893</b>	<b>48,237</b>	<b>27,773</b>	<b>379</b>	<b>44,407,216</b>	<b>45,977,877</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1i)	Literacy and School Libraries	Full Serv. Community Schools	Vending Machine Commission	Poerty in Pictures APA/6	Nonpublic Textbook Aid	Total Carried Forward
<b>REVENUES</b>							
Local Sources	\$ 71,027			\$ 1,788	\$ 2,105		\$ 74,920
State Sources	901,027					\$ 53,763	954,790
Federal Sources	-	\$ 175,577	\$ 113,092	-	-	-	288,669
<b>Total Revenues</b>	<u>972,054</u>	<u>175,577</u>	<u>113,092</u>	<u>1,788</u>	<u>2,105</u>	<u>53,763</u>	<u>1,318,379</u>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Purchased Professional and Technical Services	510,337						510,337
Other Purchased Services (400-500 series)	179,764						179,764
General Supplies	4,552				2,105		6,657
Textbooks	-					53,763	53,763
Other Objects	70						70
<b>Total Instruction</b>	<u>694,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,105</u>	<u>53,763</u>	<u>750,591</u>
<b>Support Services:</b>							
Other Salaries	28,447						28,447
Purchased Professional - Educational Services	146,571	25,150					171,721
Other Purchased Professional Services	68,304		86,344				154,648
Contr. Serv.-Trans. (Field Trips)	913						913
Travel	-	696	1,580				2,276
Other Purchased Services (400-500 series)	-	17,964	500				18,464
Supplies & Materials	18,108	118,193	1,208	1,552			139,061
Indirect Costs	-	12,074	23,460				35,534
Other Objects	14,988	1,500	-	236			16,724
<b>Total Support Services</b>	<u>277,331</u>	<u>175,577</u>	<u>113,092</u>	<u>1,788</u>	<u>-</u>	<u>-</u>	<u>567,788</u>
<b>Sub-Total Expenditures</b>	<u>972,054</u>	<u>175,577</u>	<u>113,092</u>	<u>1,788</u>	<u>2,105</u>	<u>53,763</u>	<u>1,318,379</u>
<b>Total Outflows</b>	<u>972,054</u>	<u>175,577</u>	<u>113,092</u>	<u>1,788</u>	<u>2,105</u>	<u>53,763</u>	<u>1,318,379</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1j)	Nonpublic Nursing	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
			Compensatory Education	English as a Second Language	Transportation	
<b>REVENUES</b>						
Local Sources	\$ 71,027					\$ 71,027
State Sources	131,178	\$ 65,464	\$ 439,582	\$ 85,039	\$ 179,764	901,027
<b>Total Revenues</b>	<u>202,205</u>	<u>65,464</u>	<u>439,582</u>	<u>85,039</u>	<u>179,764</u>	<u>972,054</u>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Purchased Professional and Technical Services	-		427,860	82,477		510,337
Other Purchased Services (400-500 series)	-				179,764	179,764
General Supplies	4,552					4,552
Other Objects	70	-	-	-	-	70
<b>Total Instruction</b>	<u>4,622</u>	<u>-</u>	<u>427,860</u>	<u>82,477</u>	<u>179,764</u>	<u>694,723</u>
<b>Support Services:</b>						
Other Salaries	28,447					28,447
Purchased Professional - Educational Services	146,571					146,571
Other Purchased Professional Services	2,840	65,464				68,304
Contr. Serv.-Trans. (Field Trips)	913					913
Supplies & Materials	18,108					18,108
Other Objects	704	-	11,722	2,562	-	14,988
<b>Total Support Services</b>	<u>197,583</u>	<u>65,464</u>	<u>11,722</u>	<u>2,562</u>	<u>-</u>	<u>277,331</u>
<b>Sub-Total Expenditures</b>	<u>202,205</u>	<u>65,464</u>	<u>439,582</u>	<u>85,039</u>	<u>179,764</u>	<u>972,054</u>
<b>Total Outflows</b>	<u>202,205</u>	<u>65,464</u>	<u>439,582</u>	<u>85,039</u>	<u>179,764</u>	<u>972,054</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-1k)	Kids In Need Sch#03	N.J. Nonpublic Handicapped Services Ch. 193			NEA/Books Sch#03	Total Carried Forward
			Examination & Classification	Corrective Speech	Supplemental Instruction		
<b>REVENUES</b>							
Local Sources	\$ 69,534	\$ 499				\$ 994	\$ 71,027
State Sources	-	-	\$ 41,478	\$ 42,870	\$ 46,830	-	131,178
<b>Total Revenues</b>	<b>69,534</b>	<b>499</b>	<b>41,478</b>	<b>42,870</b>	<b>46,830</b>	<b>994</b>	<b>202,205</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
General Supplies	4,053	499					4,552
Other Objects	70	-	-	-	-	-	70
<b>Total Instruction</b>	<b>4,123</b>	<b>499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,622</b>
<b>Support Services:</b>							
Other Salaries	28,447						28,447
Purchased Professional - Educational Services	15,393		41,478	42,870	46,830		146,571
Other Purchased Professional Services	2,840						2,840
Contr. Serv.-Trans. (Field Trips)	913						913
Supplies & Materials	17,114					994	18,108
Other Objects	704	-	-	-	-	-	704
<b>Total Support Services</b>	<b>65,411</b>	<b>-</b>	<b>41,478</b>	<b>42,870</b>	<b>46,830</b>	<b>994</b>	<b>197,583</b>
<b>Sub-Total Expenditures</b>	<b>69,534</b>	<b>499</b>	<b>41,478</b>	<b>42,870</b>	<b>46,830</b>	<b>994</b>	<b>202,205</b>
<b>Total Outflows</b>	<b>69,534</b>	<b>499</b>	<b>41,478</b>	<b>42,870</b>	<b>46,830</b>	<b>994</b>	<b>202,205</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Total Brought Forward (Ex. E-11)	Delta Dental FY 2011	Delta Dental FY 2010 FY 2009	Oral Health Initiative	Oral Health Alex. Ham	Agricultural Garden Proj. Sch#03	Total Carried Forward
<b>REVENUES</b>							
Local Sources	\$ 2,671	\$ 16,638	\$ 46,041	\$ 257	\$ 3,559	\$ 368	\$ 69,534
<b>Total Revenues</b>	<u>2,671</u>	<u>16,638</u>	<u>46,041</u>	<u>257</u>	<u>3,559</u>	<u>368</u>	<u>69,534</u>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
General Supplies	494				3,559		4,053
Other Objects	70	-	-	-	-	-	70
<b>Total Instruction</b>	<u>564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,559</u>	<u>-</u>	<u>4,123</u>
<b>Support Services:</b>							
Other Salaries	-		28,447				28,447
Purchased Professional - Educational Services	-	15,393					15,393
Other Purchased Professional Services	-		2,840				2,840
Contr. Serv.-Trans. (Field Trips)	913						913
Supplies & Materials	498	1,245	14,746	257		368	17,114
Other Objects	696	-	8	-	-	-	704
<b>Total Support Services</b>	<u>2,107</u>	<u>16,638</u>	<u>46,041</u>	<u>257</u>	<u>-</u>	<u>368</u>	<u>65,411</u>
<b>Sub-Total Expenditures</b>	<u>2,671</u>	<u>16,638</u>	<u>46,041</u>	<u>257</u>	<u>3,559</u>	<u>368</u>	<u>69,534</u>
<b>Total Outflows</b>	<u>2,671</u>	<u>16,638</u>	<u>46,041</u>	<u>257</u>	<u>3,559</u>	<u>368</u>	<u>69,534</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Target Grant Alex. Ham.	Target Grant School # 03	NJPIRC Grant Sch# 03	Reading is Fundamental	Total Carried Forward
<b>REVENUES</b>					
Local Sources	\$ 625	\$ 358	\$ 696	\$ 992	\$ 2,671
<b>Total Revenues</b>	<u>625</u>	<u>358</u>	<u>696</u>	<u>992</u>	<u>2,671</u>
<b>EXPENDITURES</b>					
<b>Instruction:</b>					
General Supplies	-			494	494
Other Objects	-	70	-	-	70
<b>Total Instruction</b>	<u>-</u>	<u>70</u>	<u>-</u>	<u>494</u>	<u>564</u>
<b>Support Services:</b>					
Contr. Serv.-Trans. (Field Trips)	625	288			913
Supplies & Materials		-		498	498
Other Objects	-	-	696	-	696
<b>Total Support Services</b>	<u>625</u>	<u>288</u>	<u>696</u>	<u>498</u>	<u>2,107</u>
<b>Sub-Total Expenditures</b>	<u>625</u>	<u>358</u>	<u>696</u>	<u>992</u>	<u>2,671</u>
<b>Total Outflows</b>	<u>625</u>	<u>358</u>	<u>696</u>	<u>992</u>	<u>2,671</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Paterson Public Schools  
Special Revenue Fund  
Schedule of Preschool Education Aid  
Budgetary Basis  
For the Fiscal Year Ended June 30, 2011**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of Teachers	\$ 429,083	\$ 415,438	\$ 13,645
Other Salaries for Instruction	255,114	249,736	5,378
Other Purchased Services (400-500 series)	30,000	618	29,382
General Supplies	146,978	146,068	910
<b>Total Instruction</b>	<u>861,175</u>	<u>811,860</u>	<u>49,315</u>
<b>Support Services:</b>			
Salaries of Program Directors	109,710	106,000	3,710
Salaries of Supervisors of Instruction	361,932	352,249	9,683
Salaries of Other Professional Staff	2,340,755	1,991,237	349,518
Salaries of Secr. And Clerical Assistants	192,325	186,870	5,455
Other Salaries	1,842,068	1,661,410	180,658
Personal Services - Employee Benefits	1,129,512	819,798	309,714
Purchased Educational Services - Contracted Pre-K	40,146,160	36,903,137	3,243,023
Purchased Professional - Educational Services	80,000	58,600	21,400
Other Purchased Professional Services	75,000	13,908	61,092
Contr. Serv.-Trans. (Field Trips)	6,750	1,009	5,741
Travel	48,536	19,022	29,514
Other Purchased Services (400-500 series)	25,000	3,573	21,427
Supplies & Materials	90,000	78,543	11,457
Other Objects	40,000	-	40,000
<b>Total Support Services</b>	<u>46,487,748</u>	<u>42,195,356</u>	<u>4,292,392</u>
<b>Facilities Acquisition and Construction Services:</b>			
Noninstructional Equipment	30,000	-	30,000
<b>Total Facilities Acquisition and Construction Services:</b>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<b>Contribution to School Based Budgets</b>	<u>1,400,000</u>	<u>1,400,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>48,778,923</u>	<u>44,407,216</u>	<u>\$ 4,371,707</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2010-2011 Preschool Education Aid Allocation	\$ 46,600,339
Add: Actual Preschool Education Aid Carryover June 30, 2010	8,975,442
Add: Budget Transfer from Gen Fund 2010-11	-
Total Funds Available for 2010-11 Budget	<u>55,575,781</u>
Less: 2010-11 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>(48,778,923)</u>
Available & Unbudgeted Funds as of June 30, 2011	6,796,858
Add: Cancelled Prior Year Reserved for Encumbrances	22,582
Add: June 30, 2011 Unexpended Preschool Education Aid	4,371,707
2010-11 Actual Carryover - Preschool Education Aid	<u>\$ 11,191,147</u>
2010-11 Preschool Education Aid Carryover Budgeted in 2011-12	<u>\$ 2,511,857</u>

**CAPITAL PROJECTS FUND**

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SUMMARY STATEMENT OF PROJECT EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Issue/Project Title	Appropriation	Expenditures to Date		Grant Cancelled	Balance, June 30, 2011
		Prior Years	Current Year		
Schools Development Authority (On Behalf)	\$ 323,974,415	\$ 320,377,606	\$ 3,596,809		
Schools Development Authority (Direct)					
Dale Ave Intercom System	22,325	20,295		\$ (5,146)	\$ (3,116)
JFK Water Infiltration	15,000				15,000
School #19 Retaining Walls	15,000	13,950			1,050
School #21 Courtyard Stormdrain	15,000	10,080			4,920
School #27 P.A. System	37,638	34,216		(6,918)	(3,496)
MLK Exterior Doors	120,530	117,062			3,468
School #9 Roofing	15,000	14,890			110
EHS Water Infiltration	15,000				15,000
NRC HVAC Control System	15,000				15,000
JFK HS Elevator Replacement	122,577	116,740			5,837
Improvements to Baurle Field	1,200,000	-	\$ 236,278	-	963,722
	<u>\$ 325,567,485</u>	<u>\$ 320,704,839</u>	<u>\$ 3,833,087</u>	<u>\$ (12,064)</u>	<u>\$ 1,017,495</u>

**Reconciliation to GAAP Basis**

Project Balance, June 30, 2011	\$ 1,017,495
Less: Deferred Revenue:	
Unearned SDA Grant	\$ (60,385)
Unearned City Contribution	(963,722)
	<u>(1,024,107)</u>
Fund Balance (Deficit), June 30, 2011 - GAAP Basis	<u>\$ (6,612)</u>

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**Revenues and Other Financing Sources**

State Sources	
On-Behalf SDA Grant	\$ 3,596,809
Local Sources	
City Contribution	<u>1,200,000</u>
Total Revenues	<u>4,796,809</u>

**Expenditures and Other Financing Uses****Expenditures:****General Administration**

Bad Debt Expense-Cancellation of Grant Receivable-GAAP	6,612
Bad Debt Expense-Cancellation of Grant Receivable-Budgetary	5,452

**Capital Outlay**

Direct District Expenditures	
Purchased Professional and Technical Services	8,985
Construction	227,293
On Behalf SDA Construction Services	3,596,809

**Other Financing Uses**

Operating Transfer Out - Debt Service Fund	<u>99,639</u>
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Total Expenditures and Other Financing Uses	<u>3,944,790</u>
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Excess of Revenue Over Expenditures and Other Financing Uses	852,019
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Fund Balance, July 1, 2010	<u>165,476</u>
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Fund Balance, June 30, 2011	<u>\$ 1,017,495</u>
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**Reconciliation to GAAP Basis**

Fund Balance, June 30, 2011 - Budgetary Basis	\$ 1,017,495
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Less: Deferred Revenue	<u>(1,024,107)</u>
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Fund Balance (Deficit), June 30, 2011 - GAAP Basis	<u>\$ (6,612)</u>
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**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
DALE AVENUE ELEMENTARY SCHOOL INTERCOMMUNICATIONS SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 22,325	\$ (5,146)	\$ 17,179	\$ 17,179
 Total Revenues and Other Financing Sources	<u>22,325</u>	<u>(5,146)</u>	<u>17,179</u>	<u>17,179</u>
 <b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services				
Construction Services	<u>20,295</u>	<u>-</u>	<u>20,295</u>	<u>17,179</u>
 Total Expenditures and Other Financing Uses	<u>20,295</u>	<u>-</u>	<u>20,295</u>	<u>17,179</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 2,030</u>	<u>\$ (5,146)</u>	<u>\$ (3,116)</u>	<u>\$ -</u>

**Additional Project Information:**

SDA Project Number	4010-045-08-OHAB
SDA Grant Number	GB-0146
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 2,179
Revised Authorized Cost	\$ 17,179
Percentage Increase Over Original Authorized Cost	14.53%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
J.F. KENNEDY ELEMENTARY SCHOOL, WATER INFILTRATION SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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

**Additional Project Information:**

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

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 19 ELEMENTARY SCHOOL, RETAINING WALL PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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

**Additional Project Information:**

SDA Project Number	4010-230-08-OHAG
SDA Grant Number	GB-0148
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
 Percentage Increase Over Original Authorized Cost	 0.00%
Percentage Completion	93.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 21 ELEMENTARY SCHOOL, COURTYARD DRAINAGE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
 Total Revenues and Other Financing Sources	 15,000	 -	 15,000	 15,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	10,080	-	10,080	15,000
 Total Expenditures and Other Financing Uses	 10,080	 -	 10,080	 15,000
 Excess (Deficit) of Revenue Over (Under) Expenditures	 \$ 4,920	 \$ -	 \$ 4,920	 -

**Additional Project Information:**

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	67.20%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 27 ELEMENTARY SCHOOL, PA SYSTEM PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 37,638	\$ (6,918)	\$ 30,720	\$ 30,720
Total Revenues and Other Financing Sources	<u>37,638</u>	<u>(6,918)</u>	<u>30,720</u>	<u>30,720</u>
 <b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services				
Construction Services	<u>34,216</u>	<u>-</u>	<u>34,216</u>	<u>30,720</u>
Total Expenditures and Other Financing Uses	<u>34,216</u>	<u>-</u>	<u>34,216</u>	<u>30,720</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 3,422</u>	<u>\$ (6,918)</u>	<u>\$ (3,496)</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-300-08-OHAF
SDA Grant Number	GB-0150
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 15,720
Revised Authorized Cost	\$ 30,720

Percentage Increase Over Original Authorized Cost	104.80%
Percentage Completion	111.38%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
MARTIN LUTHER KING ELEMENTARY SCHOOL, EXTERIOR DOORS  
AND HARDWARE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 120,530	-	\$ 120,530	\$ 120,530
<b>Total Revenues and Other Financing Sources</b>	<u>120,530</u>	<u>-</u>	<u>120,530</u>	<u>120,530</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	14,462		14,462	15,000
Construction Services	<u>102,600</u>	<u>-</u>	<u>102,600</u>	<u>105,530</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>117,062</u>	<u>-</u>	<u>117,062</u>	<u>120,530</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>\$ 3,468</u>	<u>\$ -</u>	<u>\$ 3,468</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-312-08-OHAK
SDA Grant Number	GB-0151
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 105,530
Revised Authorized Cost	\$ 120,530
Percentage Increase Over Original Authorized Cost	703.53%
Percentage Completion	97.12%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 9 ELEMENTARY SCHOOL, ROOF REPAIR PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
 Total Revenues and Other Financing Sources	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
 <b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	14,890	-	14,890	15,000
 Total Expenditures and Other Financing Uses	<u>14,890</u>	<u>-</u>	<u>14,890</u>	<u>15,000</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
 Percentage Increase Over Original Authorized Cost	 0.00%
Percentage Completion	99.27%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
EASTSIDE HIGH SCHOOL, WATER INFILTRATION AND STORM DRAINAGE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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

**Additional Project Information:**

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

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

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
NEW ROBERTO CLEMENTE SCHOOL HVAC CONTROL SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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

**Additional Project Information:**

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/11/2010
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
JOHN F. KENNEDY HIGH SCHOOL ELEVATOR REPLACEMENT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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

**Additional Project Information:**

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	8/31/2009
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 122,577
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 122,577
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	95.24%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
BAURLE FIELD IMPROVEMENTS  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
Local Sources - City Contribution	-	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Total Revenues and Other Financing Sources	-	1,200,000	1,200,000	1,200,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services		8,985	8,985	100,000
Construction Services	-	227,293	227,293	1,100,000
Total Expenditures and Other Financing Uses	-	236,278	236,278	1,200,000
Excess (Deficit) of Revenue Over (Under) Expenditures	-	\$ 963,722	\$ 963,722	-
<b>Additional Project Information:</b>				
SDA Project Number		N/A		
SDA Grant Number		N/A		
Grant Date		N/A		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$	1,200,000		
Additional Authorized Cost	\$	-		
Revised Authorized Cost	\$	1,200,000		
Percentage Increase Over Original Authorized Cost		0.00%		
Percentage Completion		19.69%		
Original Target Completion Date		N/A		
Revised Target Completion Date		N/A		

**ENTERPRISE FUNDS**

**PROPRIETARY FUNDS**

**PATERSON PUBLIC SCHOOLS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2011**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

**COMBINING STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

**FIDUCIARY FUNDS**

PATERSON PUBLIC SCHOOLS  
 FIDUCIARY FUNDS  
 COMBINING STATEMENT OF AGENCY NET ASSETS  
 JUNE 30, 2011

	<u>Agency</u>		<u>Total</u>
	<u>Student Activity</u>	<u>Payroll</u>	
<b>ASSETS</b>			
Cash	\$ 293,747	\$ 2,475,834	\$ 2,769,581
Total Assets	<u>\$ 293,747</u>	<u>\$ 2,475,834</u>	<u>\$ 2,769,581</u>
<b>LIABILITIES</b>			
Payroll Deductions and Withholdings		\$ 2,445,238	\$ 2,445,238
Summer Payment Plan Deposits		14,744	14,744
Due to Student Groups	\$ 293,747		293,747
Due to Other Funds	<u>-</u>	<u>15,852</u>	<u>15,852</u>
Total Liabilities	<u>\$ 293,747</u>	<u>\$ 2,475,834</u>	<u>\$ 2,769,581</u>

PATERSON PUBLIC SCHOOLS  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENT IS PRESENTED ON EXHIBIT B-8

**PATERSON PUBLIC SCHOOLS  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Balance, July 1, 2010	Cash Receipts	Cash Disbursements	Balance, June 30, 2011
<b>High School</b>				
Eastside High School	\$ 76,862	\$ 142,756	\$ 138,203	\$ 81,415
Garrett Morgan	799	663	790	672
HARP Academy	5,970	33,361	26,472	12,859
International High School	2,008	41,023	37,700	5,331
John F. Kennedy	63,303	169,586	189,421	43,468
Panther Academy	3,874	15,112	11,375	7,611
Paterson Pre-Collegiate Teaching Academy	4,490	55,537	59,051	976
Rosa Parks	36,065	38,789	48,641	26,213
Silk City	1,037	4,611	2,984	2,664
Sports Business Academy	1,056	20,813	21,776	93
Don Bosco Technology Academy	-	25,770	25,046	724
Stars Academy	2,632	11,624	8,427	5,829
	<u>198,096</u>	<u>559,645</u>	<u>569,886</u>	<u>187,855</u>
<b>Total High School</b>				
<b>Elementary Schools</b>				
1	2,240	14,267	13,877	2,630
2	1,608	7,005	7,785	828
3	1,306	20,048	19,229	2,125
4	156	496	652	
5	8,506	10,590	13,355	5,741
7	2,024	23,835	20,843	5,016
8	1,524	12,839	12,154	2,209
9	9,862	51,097	51,117	9,842
11	2,860	66		2,926
12	(123)	14,548	13,503	922
13		20,338	17,380	2,958
15		15,440	14,331	1,109
20	4,925	12,534	12,391	5,068
21	1,936	11,265	12,146	1,055
25	1,656		18	1,638
26	20,856	23,690	23,678	20,868
27	114		114	
28	9,589	5,773	6,400	8,962
Academy of Performing Arts (School #6)	525	8,846	8,383	988
Alexander Hamilton Academy	475	8,616	6,695	2,396
Nappier Academy / School #4	294	18,079	17,861	512
Edward W. Kilpatrick	3,586	4,781	5,060	3,307
Martin Luther King	4,905	106	1,819	3,192
Roberto Clemente	4,502	4,695	4,326	4,871
New Roberto Clemente	-	32,702	20,818	11,884
	<u>\$ 83,326</u>	<u>\$ 321,656</u>	<u>\$ 303,935</u>	<u>\$ 101,047</u>
<b>Total Elementary Schools</b>				
<b>Athletic Associations</b>				
Eastside Athletic Association	5,557	39,271	44,432	396
JFK Athletic Association	6,060	44,609	46,220	4,449
	<u>11,617</u>	<u>83,880</u>	<u>90,652</u>	<u>4,845</u>
<b>Total Athletic Associations</b>				
	<u>\$ 293,039</u>	<u>\$ 965,181</u>	<u>\$ 964,473</u>	<u>\$ 293,747</u>

**PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Balance, July 1, <u>2010</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2011</u>
Payroll Deductions and Withholdings	\$ 2,618,280	\$ 129,717,868	\$ 129,890,910	\$ 2,445,238
Accrued Salaries and Wages		145,411,613	145,411,613	
Summer Payment Plan Deposits	14,635	9,683,888	9,683,779	14,744
Due to Other Funds	<u>8,730</u>	<u>14,148</u>	<u>7,026</u>	<u>15,852</u>
	<u>\$ 2,641,645</u>	<u>\$ 284,827,517</u>	<u>\$ 284,993,328</u>	<u>\$ 2,475,834</u>

**LONG-TERM DEBT**

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF SERIAL BONDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

THIS SCHEDULE IS NOT APPLICABLE

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2010</u>	<u>Decreases</u>	<u>Balance June 30, 2011</u>
Refunding	3.25%-4.00%	11,070,000	<u>10,780,000</u>	<u>910,000</u>	<u>\$ 9,870,000</u>
			<u>\$ 10,780,000</u>	<u>\$ 910,000</u>	<u>\$ 9,870,000</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources					
Property Tax Levy	\$ 505,422		\$ 505,422	\$ 505,422	
State Sources:					
Debt Service Aid	797,610	-	797,610	797,610	-
<b>Total Revenues</b>	<b>1,303,032</b>	<b>-</b>	<b>1,303,032</b>	<b>1,303,032</b>	<b>-</b>
<b>EXPENDITURES:</b>					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	910,000		910,000	910,000	
Interest for Comm. Approved Lease Purch. Agrm.	393,133		393,133	393,133	-
<b>Total Regular Debt Service</b>	<b>1,303,133</b>	<b>-</b>	<b>1,303,133</b>	<b>1,303,133</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,303,133</b>	<b>-</b>	<b>1,303,133</b>	<b>1,303,133</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(101)</b>	<b>-</b>	<b>(101)</b>	<b>(101)</b>	<b>-</b>
Other Financing Sources (Uses)					
Operating Transfers In - Capital Projects Fund	-	-	-	99,639	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,639</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(101)</b>	<b>-</b>	<b>(101)</b>	<b>99,538</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>204,061</b>	<b>-</b>	<b>204,061</b>	<b>204,061</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 203,960</b>	<b>\$ -</b>	<b>\$ 203,960</b>	<b>\$ 303,599</b>	<b>\$ -</b>

**Recapitulation of Fund Balance**

Restricted for Debt Service	
Designated for Subsequent Year's Expenditures	\$ 203,960
Available for Future Debt Service Expenditures	99,639
<b>Total Fund Balance - Restricted for Debt Service</b>	<b>\$ 303,599</b>

## STATISTICAL SECTION

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

### Contents

### Exhibits

#### **Financial Trends**

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

J-1 to J-5

#### **Revenue Capacity**

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

J-6 to J-9

#### **Debt Capacity**

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

J-10 to J-13

#### **Demographic and Economic Information**

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

J-14 and J-15

#### **Operating Information**

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

J-16 to J-20

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

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

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Governmental Activities</b>										
Invested In Capital Assets, Net Of Related Debt	\$ 33,533,747	\$ 94,041,454	\$ 215,046,291	\$ 250,129,321	\$ 247,723,923	\$ 260,109,196	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922	\$ 284,565,301
Restricted	8,892,985	981,796	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599
Unrestricted	6,847,234	(21,677,140)	(19,651,863)	(8,298,573)	(8,442,627)	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)	(21,856,842)
<b>Total Governmental Activities Net Assets</b>	<u>\$ 49,273,966</u>	<u>\$ 73,346,110</u>	<u>\$ 196,380,467</u>	<u>\$ 242,506,651</u>	<u>\$ 240,125,063</u>	<u>\$ 249,578,000</u>	<u>\$ 269,990,795</u>	<u>\$ 270,981,713</u>	<u>\$ 270,487,432</u>	<u>\$ 277,013,058</u>
<b>Business-Type Activities</b>										
Invested In Capital Assets, Net Of Related Debt	\$ 1,552,532	\$ 1,431,548	\$ 1,188,909	\$ 1,126,828	\$ 899,534	\$ 668,856	\$ 438,178	\$ 207,500	\$ 244,303	\$ 209,434
Restricted										
Unrestricted	(437,391)	(1,170,934)	(2,323,123)	(3,745,429)	(5,258,802)	(5,775,579)	(530,757)	857,774	2,637,508	4,315,517
<b>Total Business-Type Activities Net Assets</b>	<u>\$ 1,115,141</u>	<u>\$ 260,614</u>	<u>\$ (1,134,214)</u>	<u>\$ (2,618,601)</u>	<u>\$ (4,359,268)</u>	<u>\$ (5,106,723)</u>	<u>\$ (92,579)</u>	<u>\$ 1,065,274</u>	<u>\$ 2,881,811</u>	<u>\$ 4,524,951</u>
<b>District-Wide</b>										
Invested In Capital Assets, Net Of Related Debt	\$ 35,086,279	\$ 95,473,002	\$ 216,235,200	\$ 251,256,149	\$ 248,623,457	\$ 260,778,052	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225	\$ 284,774,735
Restricted	8,892,985	981,796	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599
Unrestricted	6,409,843	(22,848,074)	(21,974,986)	(12,044,002)	(13,701,429)	(16,922,069)	744,277	(7,203,986)	(20,167,043)	(17,541,325)
<b>Total District Net Assets</b>	<u>\$ 50,389,107</u>	<u>\$ 73,606,724</u>	<u>\$ 195,246,253</u>	<u>\$ 239,888,050</u>	<u>\$ 235,765,795</u>	<u>\$ 244,471,277</u>	<u>\$ 269,898,216</u>	<u>\$ 272,046,987</u>	<u>\$ 273,369,243</u>	<u>\$ 281,538,009</u>

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

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>										
<b>Governmental Activities</b>										
<b>Instruction</b>										
Regular	\$ 131,152,784	\$ 175,906,297	\$ 175,187,978	\$ 192,734,945	\$ 216,582,273	\$ 259,183,283	\$ 255,122,347	\$ 256,994,641	\$ 254,366,135	\$ 243,972,986
Special Education	15,995,892	38,051,967	44,496,676	46,636,713	52,069,053	70,341,236	70,084,366	68,430,395	64,509,076	80,335,399
Other Instruction	18,698,396	25,618,562	24,331,891	26,721,973	23,819,124	18,113,165	17,462,236	18,820,529	42,449,059	36,489,793
School Sponsored Activities & Athletics	1,347,256	1,217,285	19,198,705	1,290,263	1,757,994	2,170,105	2,257,183	2,172,552	2,100,779	1,801,578
Community Services	333,628	1,679,037	737,620	644,092	514,165	728,209	826,034	452,133	421,444	477,169
<b>Support Services:</b>										
Tuition	29,895,370									
Student and Instruction Related Services	45,806,685	86,916,398	90,841,710	99,647,501	108,692,275	80,946,621	85,459,346	87,926,747	86,441,146	72,300,897
General Administration	6,783,654	8,292,890	7,951,531	9,349,912	6,757,530	6,225,738	4,905,662	4,980,890	5,375,949	5,164,601
School Administrative Services	14,328,767	18,918,335	20,823,185	21,444,444	17,511,990	21,386,437	19,914,209	20,327,769	19,069,149	21,120,444
Central and Other Support Services	3,780,988	4,619,264	7,568,909	11,243,004	9,494,472	9,574,963	10,644,531	11,020,862	11,438,546	10,484,290
Plant Operations And Maintenance	29,547,167	37,575,807	39,359,549	52,910,590	60,454,891	56,910,426	50,367,780	56,154,208	52,189,121	52,581,933
Pupil Transportation	10,481,663	11,063,200	11,905,718	12,919,494	13,865,230	15,162,363	16,924,685	17,230,058	17,183,312	14,707,654
Employee Benefits	46,702,055									
Special Schools	1,405,778									
Charter Schools	2,171,325									
Interest On Long-Term Debt	832,392	1,447,138	776,790	754,470	712,683	724,134	575,996	530,731	499,112	473,359
Unallocated Depreciation	2,344,054									
<b>Total Governmental Activities Expenses</b>	<b>361,607,854</b>	<b>411,306,180</b>	<b>443,180,262</b>	<b>476,297,401</b>	<b>512,231,680</b>	<b>541,466,680</b>	<b>534,544,375</b>	<b>545,041,515</b>	<b>556,042,828</b>	<b>539,910,103</b>
<b>Business-Type Activities:</b>										
Food Service	10,108,149	10,522,559	10,870,515	11,949,870	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560
Other Non-Major Child Care	16,873	28,798	23,938	10,466	-	-	-	-	-	-
<b>Total Business-Type Activities Expense</b>	<b>10,125,022</b>	<b>10,551,357</b>	<b>10,894,453</b>	<b>11,960,336</b>	<b>12,320,672</b>	<b>11,924,109</b>	<b>11,399,418</b>	<b>10,526,895</b>	<b>10,744,204</b>	<b>10,635,560</b>
<b>Total District Expenses</b>	<b>\$ 371,732,876</b>	<b>\$ 421,857,537</b>	<b>\$ 454,074,715</b>	<b>\$ 488,257,737</b>	<b>\$ 524,552,352</b>	<b>\$ 553,390,789</b>	<b>\$ 545,943,793</b>	<b>\$ 555,568,410</b>	<b>\$ 566,787,032</b>	<b>\$ 550,545,663</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for Services:</b>										
Instruction (Tuition)						\$ 2,400	\$ 13,685	\$ 182,207	\$ 162,205	\$ 21,078
Special Education	\$ 91,197	\$ 85,601	\$ 39,571	\$ 42,172						
Operating Grants And Contributions	97,340,318	104,052,148	86,186,498	102,061,809	\$ 64,796,036	136,252,762	137,337,870	122,807,585	197,357,086	141,702,604
Capital Grants And Contributions		48,834,994	127,032,070	46,263,823	10,257,651	25,734,756	20,241,436	24,503,096	16,571,075	4,072,825
<b>Total Governmental Activities Program Revenues</b>	<b>97,431,515</b>	<b>152,972,743</b>	<b>213,258,139</b>	<b>148,367,804</b>	<b>75,053,687</b>	<b>161,989,918</b>	<b>157,592,991</b>	<b>147,492,888</b>	<b>214,090,366</b>	<b>145,796,507</b>

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

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Business-Type Activities:</b>										
Charges For Services										
Food Service	\$ 541,388	\$ 533,105	\$ 637,578	\$ 742,863	\$ 749,964	\$ 698,432	\$ 490,252	\$ 443,215	\$ 330,222	\$ 290,507
Child Care	11,674	27,773	23,938	10,466						
Operating Grants And Contributions	8,932,438	9,123,669	8,838,109	9,722,620	9,830,041	10,406,123	10,768,371	11,226,668	12,206,055	11,988,193
Capital Grants And Contributions									20,590	-
<b>Total Business Type Activities Program Revenues</b>	<b>9,485,500</b>	<b>9,684,547</b>	<b>9,499,625</b>	<b>10,475,949</b>	<b>10,580,005</b>	<b>11,104,555</b>	<b>11,258,623</b>	<b>11,669,883</b>	<b>12,556,867</b>	<b>12,278,700</b>
<b>Total District Program Revenues</b>	<b>\$ 106,917,015</b>	<b>\$ 162,657,290</b>	<b>\$ 222,757,764</b>	<b>\$ 158,843,753</b>	<b>\$ 85,633,692</b>	<b>\$ 173,094,473</b>	<b>\$ 168,851,614</b>	<b>\$ 159,162,771</b>	<b>\$ 226,647,233</b>	<b>\$ 158,075,207</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (264,176,339)	\$ (258,333,437)	\$ (229,922,123)	\$ (327,929,597)	\$ (437,177,993)	\$ (379,476,762)	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)	\$ (394,113,596)
Business-Type Activities	(639,522)	(866,810)	(1,394,828)	(1,484,387)	(1,740,667)	(819,554)	(140,795)	1,142,988	1,812,663	1,643,140
<b>Total District-Wide Net Expense</b>	<b>\$ (264,815,861)</b>	<b>\$ (259,200,247)</b>	<b>\$ (231,316,951)</b>	<b>\$ (329,413,984)</b>	<b>\$ (438,918,660)</b>	<b>\$ (380,296,316)</b>	<b>\$ (377,092,179)</b>	<b>\$ (396,405,639)</b>	<b>\$ (340,139,799)</b>	<b>\$ (392,470,456)</b>
<b>General Revenues And Other Changes In Net Assets</b>										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956
Property Taxes Levied For Debt Service			372,719	49,857	372,005	371,965	374,285	326,508	365,829	505,422
Federal And State Aid - Unrestricted	228,918,318	240,514,840	314,212,102	332,221,218	395,150,707	327,173,707	339,631,121	345,165,227	289,042,114	343,007,734
Federal And State Aid - Restricted	6,700,774					20,396,585	22,154,994	8,068,737	7,865,913	8,040,499
State Aid Restricted For Debt Service Principal	478,524					450,052	510,351	537,561	631,969	558,327
Investment Earnings	868,871	388,329	6,347	502,836	30,813	1,637,514	1,325,169	525,364	258,142	287,214
Capital Asset Donations		3,359,937					24,990			
Miscellaneous Income	2,103,501	1,414,234	2,348,341	3,514,899	2,114,215	2,987,439	2,433,031	6,458,498	4,338,258	3,406,153
Loss on Sale of Assets		(7,572)								
Special Item - Refund of Lease Purchase and EDA Loan Proceeds	(305,004)									
Transfers	(5,199)	(1,025)			202,374		(5,106,723)	-	-	-
<b>Total Governmental Activities</b>	<b>274,776,756</b>	<b>281,685,714</b>	<b>352,956,480</b>	<b>372,305,781</b>	<b>433,887,085</b>	<b>389,034,233</b>	<b>397,364,189</b>	<b>398,539,545</b>	<b>341,458,181</b>	<b>394,761,305</b>
Business-Type Activities:										
Investment Earnings	72,137	11,258				72,099	48,216	14,865	3,874	-
Transfers	5,199	1,025				-	5,106,723	-	-	-
<b>Total Business-Type Activities</b>	<b>77,336</b>	<b>12,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,099</b>	<b>5,154,939</b>	<b>14,865</b>	<b>3,874</b>	<b>-</b>
<b>Total District-Wide</b>	<b>\$ 274,854,092</b>	<b>\$ 281,697,997</b>	<b>\$ 352,956,480</b>	<b>\$ 372,305,781</b>	<b>\$ 433,887,085</b>	<b>\$ 389,106,332</b>	<b>\$ 402,519,128</b>	<b>\$ 398,554,410</b>	<b>\$ 341,462,055</b>	<b>\$ 394,761,305</b>
<b>Change In Net Assets</b>										
Governmental Activities	\$ 10,600,417	\$ 23,352,277	\$ 123,034,357	\$ 44,376,184	\$ (3,290,908)	\$ 9,557,471	\$ 20,412,805	\$ 990,918	\$ (494,281)	\$ 647,709
Business-Type Activities	(562,186)	(854,527)	(1,394,828)	(1,484,387)	(1,740,667)	(747,455)	5,014,144	1,157,853	1,816,537	1,643,140
<b>Total District</b>	<b>\$ 10,038,231</b>	<b>\$ 22,497,750</b>	<b>\$ 121,639,529</b>	<b>\$ 42,891,797</b>	<b>\$ (5,031,575)</b>	<b>\$ 8,810,016</b>	<b>\$ 25,426,949</b>	<b>\$ 2,148,771</b>	<b>\$ 1,322,256</b>	<b>\$ 2,290,849</b>

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

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Fund</b>										
Reserved	\$ 7,541,815	\$ 1,431,756	\$ 422,803	\$ 9,589,544	\$ 20,986,950	\$ 2,883,421	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100	
Unreserved	16,861,509	(5,385,663)	(6,675,383)	(4,062,617)	(11,566,298)	5,657,450	7,387,687	(13,371,019)	(30,682,906)	
Restricted										\$ 20,787,971
Committed										735,611
Assigned										7,570,795
Unassigned	-	-	-	-	-	-	-	-	-	(29,450,263)
<b>Total General Fund</b>	<u>\$ 24,403,324</u>	<u>\$ (3,953,907)</u>	<u>\$ (6,252,580)</u>	<u>\$ 5,526,927</u>	<u>\$ 9,420,652</u>	<u>\$ 8,540,871</u>	<u>\$ 11,127,111</u>	<u>\$ (86,215)</u>	<u>\$ (7,559,806)</u>	<u>\$ (355,886)</u>
<b>All Other Governmental Funds</b>										
Reserved	\$ 688,951	\$ 324,486	\$ 324,386			\$ 30,813	\$ 272,666	\$ 287,380	\$ 99,639	
Unreserved	662,219	38,421	(916,174)	\$ 93,572	\$ (933,597)	(2,396,543)	(440,542)	934	204,061	
Restricted										\$ 303,599
Unassigned	-	-	-	-	-	-	-	-	-	(6,612)
<b>Total All Other Governmental Funds</b>	<u>\$ 1,351,170</u>	<u>\$ 362,907</u>	<u>\$ (591,788)</u>	<u>\$ 93,572</u>	<u>\$ (933,597)</u>	<u>\$ (2,365,730)</u>	<u>\$ (167,876)</u>	<u>\$ 288,314</u>	<u>\$ 303,700</u>	<u>\$ 296,987</u>

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

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

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenues</b>										
Property Tax Levy	\$ 36,016,971	\$ 36,016,971	\$ 36,389,690	\$ 36,066,828	\$ 36,388,976	\$ 36,388,936	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378
Tuition Charges	91,197	85,601				2,400	13,685	182,207	162,205	21,078
Interest Earnings	868,871	388,330				1,637,514	1,325,169	525,364	258,142	287,214
Miscellaneous	2,299,731	4,918,412	3,741,344	5,667,880	2,145,028	3,246,890	3,177,974	6,578,298	4,447,254	4,469,806
State Sources	312,475,053	368,393,698	497,615,240	452,853,344	442,332,564	479,398,391	491,210,799	470,972,414	413,794,991	451,436,678
Federal Sources	20,766,651	24,864,043	28,454,286	26,085,534	27,871,810	30,350,020	28,474,279	29,989,992	97,564,170	45,559,184
Other										
<b>Total Revenue</b>	<b>372,518,474</b>	<b>434,667,055</b>	<b>566,200,560</b>	<b>520,673,586</b>	<b>508,738,378</b>	<b>551,024,151</b>	<b>560,593,162</b>	<b>546,032,433</b>	<b>555,548,547</b>	<b>541,235,338</b>
<b>Expenditures</b>										
<b>Instruction</b>										
Regular Instruction	131,152,784	175,525,809	173,776,894	190,635,417	212,300,964	255,652,429	257,248,697	255,850,796	253,045,031	242,843,062
Special Education Instruction	15,995,892	38,031,661	44,299,856	46,269,946	54,061,727	71,209,920	71,461,791	68,572,096	64,406,128	80,420,953
Other Special Instruction	18,698,396	25,536,531	24,118,755	26,414,365	24,534,515	22,717,966	17,152,745	18,448,462	42,163,148	36,226,063
School Sponsored Activities And Athletics	1,347,256	1,203,772	19,178,560	1,276,610	1,743,722	2,153,485	2,256,749	2,110,992	2,058,599	1,754,911
Community Services	333,628	1,679,126	725,755	637,077	512,076	727,682	840,656	452,133	421,264	478,033
<b>Support Services</b>										
Tuition	29,895,370									
Student and Inst. Related Services	45,806,685	86,546,952	90,071,008	98,579,137	107,903,065	77,550,771	85,128,193	85,487,696	84,625,373	70,242,436
General Administration	6,783,654	8,232,294	7,845,225	9,244,584	6,759,677	6,125,622	4,586,349	4,529,115	5,057,257	5,461,744
School Administrative Services	14,328,767	18,842,814	20,592,137	21,157,091	17,327,122	21,238,767	19,874,599	19,845,535	18,687,525	20,720,367
Central and Other Support Services	3,780,988	4,502,173	7,403,787	11,013,372	9,283,298	9,370,506	10,100,741	10,171,307	10,848,827	9,787,525
Plant Operations And Maintenance	29,547,167	35,359,165	37,075,137	38,721,808	44,491,498	42,838,856	42,576,923	46,247,316	44,781,867	44,533,734
Pupil Transportation	10,481,663	11,059,866	11,900,022	12,909,677	13,858,099	15,155,595	16,913,401	17,203,918	17,164,184	14,684,870
Employee Benefits	44,373,276									
Special Schools	1,405,778									
Charter Schools	2,171,325									
Capital Outlay	14,047,161	50,637,354	127,215,142	47,004,671	11,919,717	26,002,560	21,316,317	26,562,901	18,437,649	5,581,300
<b>Debt Service</b>										
Principal	498,626	5,338,623	4,477,108	3,578,048	3,096,496	1,849,846	660,000	835,000	880,000	910,000
Interest And Other Charges	838,520	1,497,384	792,542	766,916	739,165	742,060	1,530,806	472,302	429,900	393,133
<b>Total Expenditures</b>	<b>371,486,936</b>	<b>463,993,524</b>	<b>569,471,928</b>	<b>508,208,719</b>	<b>508,531,141</b>	<b>553,336,065</b>	<b>551,647,967</b>	<b>556,789,569</b>	<b>563,006,752</b>	<b>534,038,131</b>
<b>Excess (Deficiency) Of Revenues</b>										
Over (Under) Expenditures	1,031,538	(29,326,469)	(3,271,368)	12,464,867	207,237	(2,311,914)	8,945,195	(10,757,136)	(7,458,205)	7,197,207

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

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Other Financing Sources (Uses)</b>										
Proceed from Textbook Lease Purchase	\$ 7,500,000									
Refund - EDA Loan Balances	(229,824)									
Refund of Lease Purchase Proceeds	(75,180)									
Proceeds from Lease Refunding							\$ 11,070,000			
Original Issue Discount							(44,378)			
Payment to Refunded Lease Escrow Agent							(10,080,000)			
Cancellation of Accounts Receivable										
Transfers In	53,072	\$ 374,256		\$ 19,491,464	\$ 22,878,963	\$ 20,396,585	25,882,197	\$ 12,013,238	\$ 8,069,873	\$ 8,140,138
Transfers Out	(58,271)	(375,281)	-	(19,491,464)	(22,878,963)	(20,396,585)	(30,988,920)	(12,013,238)	(8,069,873)	(8,140,138)
<b>Total Other Financing Sources (Uses)</b>	<u>7,189,797</u>	<u>(1,025)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,161,101)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change In Fund Balances</b>	<u>\$ 8,221,335</u>	<u>\$ (29,327,494)</u>	<u>\$ (3,271,368)</u>	<u>\$ 12,464,867</u>	<u>\$ 207,237</u>	<u>\$ (2,311,914)</u>	<u>\$ 4,784,094</u>	<u>\$ (10,757,136)</u>	<u>\$ (7,458,205)</u>	<u>\$ 7,197,207</u>
<b>Debt Service As A Percentage Of</b>										
Noncapital Expenditures	0.37%	1.65%	1.19%	0.94%	0.77%	0.49%	0.41%	0.25%	0.24%	0.25%

\* Noncapital expenditures are total expenditures less capital outlay.

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

<u>Fiscal Year Ended June 30,</u>	<u>Tuition</u>	<u>Interest on Investments</u>	<u>Refund of Prior Year Expenditures</u>	<u>Cancelled Prior Year Payables</u>	<u>Stale Dated Checks</u>	<u>Utility Refunds</u>	<u>Settlements</u>	<u>Private Grants</u>	<u>Indirect Cost Reimbursement</u>	<u>Miscellaneous</u>	<u>Total</u>
2002	\$ 91,197	\$ 816,361			\$ 139,057	\$ 550,465	\$ 545,552	\$ 196,230		\$ 1,128,781	\$ 3,467,643
2003	85,601	298,472				422,425	72,572	144,241		4,279,174	5,302,485
2004	39,571	192,533				435,365	1,421,448	1,361,144		248,936	3,734,997
2005	42,172	487,653			157,390	509,456	1,005,150	1,607,973		1,842,903	5,652,697
2006	11,755	1,039,850			11,375	411,048		35,115		507,589	2,016,731
2007	2,400	1,602,406			15,900	417,939	1,400,000		\$ 182,848	970,752	4,592,245
2008	13,685	1,311,246	\$ 886,422	\$ 870,443					554,429	675,986	4,312,211
2009	182,207	510,650	379,135	1,027,603		2,980,723			624,837	1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618				438,016	1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169	-		428,628		677,526	787,941	4,391,971

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>a</sup>
2002	\$ 9,037,320	\$ 361,484,357	\$ 120,548,219	\$ 48,561,148	\$ 38,868,128	\$ 578,499,172	\$ 2,522,426	\$ 581,021,598	\$ 3,368,241,148	\$ 6.205
2003	9,482,620	362,806,710	120,124,999	46,731,868	38,615,928	577,762,125	2,418,703	580,180,828	3,745,518,580	6.247
2004	9,437,520	363,524,285	119,588,860	44,761,563	38,581,028	575,893,256	1,938,197	577,831,453	4,280,232,985	6.234
2005	9,553,380	364,174,765	118,308,010	42,712,663	38,417,528	573,166,346	1,685,056	574,851,402	4,964,174,456	6.299
2006	10,235,750	366,155,555	115,840,638	42,371,903	38,229,828	572,833,674	1,334,999	574,168,673	6,031,183,540	6.338
2007 (1)	186,957,300	6,310,285,900	1,736,768,700	648,880,900	491,173,100	9,374,065,900	14,551,432	9,388,617,332	7,353,174,894	0.388
2008	188,322,400	6,301,093,300	1,713,639,200	629,668,600	485,494,450	9,318,217,950	13,666,858	9,331,884,808	8,516,829,800	0.398
2009	184,572,060	6,305,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429

Source: County Abstract of Ratables  
 27  
 8

a Tax rates are per \$100

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

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

Calendar Year	Total Direct School Tax Rate	Overlapping Rates			Total Direct and Overlapping Tax Rate
	Paterson Public Schools	City of Paterson	County of Passaic	Passaic County Open Space	
2002	\$ 6.205	\$ 12.376	\$ 3.470	\$ 0.059	\$ 22.110
2003	6.247	12.984	3.674	0.065	22.970
2004	6.234	13.160	4.020	0.076	23.490
2005	6.299	14.180	4.422	0.089	24.990
2006	6.338	14.423	5.432	0.107	26.300
2007	(1) 0.388	0.971	0.372	0.010	1.741
2008	0.398	0.997	0.448	0.010	1.853
2009	0.412	1.038	0.471	0.010	1.931
2010	0.424	1.191	0.502	0.010	2.126
2011	0.429	1.565	0.511	0.010	2.515

Source: County Abstract of Ratables

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

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

Taxpayer	2011		2002	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
297 Paterson, LLC C/O Dubrow Mgmt. Co.	\$ 24,093,700	0.26%		
Center City Partners/Alma Realty	23,738,900	0.25%		
Rt 20 Retail Center, LLC	21,449,000	0.23%		
Paterson Plaza LLC			\$ 905,300	0.16%
Okonite Co.	18,403,700	0.20%	855,600	0.15%
Great Falls Realty Associates, LLC	16,500,000	0.18%	1,774,000	0.31%
HDI Realty, LLC	16,255,200	0.17%		
Riverview Towers I, LLC	15,742,900	0.17%		
The Realty Associates Fund VII, LP	14,187,100	0.15%	2,660,406	0.46%
R. Green			2,119,720	0.36%
Par Realty			1,983,125	0.34%
NJ Bell Telephone	13,832,573	0.15%	1,687,879	0.29%
Park East Terrace	13,498,200	0.14%	2,394,300	0.41%
RB Paterson LLC C/O Paterson Public Schools	12,799,800	0.14%		
Rt. 80 Mineik Mills Inc.			935,000	0.16%
Bascom Foods	-	-	909,800	0.16%
	<u>\$ 190,501,073</u>	<u>2.04%</u>	<u>\$ 16,225,130</u>	<u>2.79%</u>

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2002	\$ 36,016,971	\$ 36,016,971	100.00%	N/A
2003	36,016,971	36,016,971	100.00%	N/A
2004	36,389,690	36,389,690	100.00%	N/A
2005	36,066,828	36,066,828	100.00%	N/A
2006	36,388,976	36,388,976	100.00%	N/A
2007	36,388,936	36,388,936	100.00%	N/A
2008	36,391,256	36,391,256	100.00%	N/A
2009	37,784,158	37,784,158	100.00%	N/A
2010	39,321,785	39,321,785	100.00%	N/A
2011	39,461,378	39,461,378	100.00%	N/A

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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases			
2002		\$ 30,499,037		\$ 30,499,037	149,700	\$ 204
2003		25,168,471		25,168,471	148,998	169
2004		20,685,360		20,685,360	147,912	140
2005		17,111,343		17,111,343	146,922	116
2006		14,014,846		14,014,846	145,903	96
2007		12,165,000		12,165,000	145,113	84
2008		12,495,000		12,495,000	144,961	86
2009		11,660,000		11,660,000	145,834	80
2010		10,780,000		10,780,000	145,834 *	74
2011		9,870,000		9,870,000	145,834 *	68

Source: District records

\* - Estimated

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	Certificates of Participation	Deductions			
2002	\$ 30,499,037		\$ 30,499,037	5.25%	\$ 204
2003	25,168,471		25,168,471	4.34%	169
2004	20,685,360		20,685,360	3.58%	140
2005	17,111,343		17,111,343	2.98%	116
2006	14,014,846		14,014,846	2.44%	96
2007	12,165,000		12,165,000	0.13%	84
2008	12,495,000		12,495,000	0.13%	86
2009	11,660,000		11,660,000	0.12%	80
2010	10,780,000		10,780,000	0.12%	74
2011	9,870,000		9,870,000	0.11%	68

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

**PATERSON PUBLIC SCHOOLS  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2011  
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt: (1)	
City of Paterson	\$ 88,185,849
City of Paterson - Type I School Debt	1,768,036
Paterson Public Schools - COPS	<u>9,870,000</u>
	<u>99,823,885</u>
 Other Debt	
County of Passaic (2)	60,124,172
Passaic County Utilities Authority (2)	10,164,035
Passaic Valley Water Commission (4)	81,003,075
Passaic Valley Sewerage Commission (3)	25,455,116
North Jersey District Water Supply Commission (3)	<u>6,693,125</u>
	<u>183,439,523</u>
 Total Direct and Overlapping Debt	 <u>\$ 283,263,408</u>

## Source:

- (1) City of Paterson's June 30, 2011 Annual Debt Statement
- (2) Based on Equalized Value of Municipality to County Total
- (3) Based on Usage
- (4) Based upon ownership

PATERSON PUBLIC SCHOOLS  
 LEGAL DEBT MARTIN INFORMATION  
 LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2011

	Equalized Valuation Basis	
	2008	8,873,648,176
	2009	8,856,507,771
	2010	8,473,651,823
		<u>\$26,203,807,770</u>
Average Equalized Valuation of Taxable Property		\$ 8,734,602,590
Debt Limit (6 % of average equalization value)		524,076,155
Total Net Debt Applicable to Limit		1,768,036
Legal Debt Margin		<u>\$ 522,308,119</u>

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit	\$ 187,707,020	\$ 203,662,438	\$ 227,615,218	\$ 259,751,062	\$ 203,647,277	\$ 242,415,999	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155
Total net debt applicable to limit	<u>11,670,126</u>	<u>9,938,276</u>	<u>8,379,571</u>	<u>6,765,254</u>	<u>5,063,973</u>	<u>3,932,715</u>	<u>3,410,048</u>	<u>2,875,296</u>	<u>1,768,035</u>	<u>1,768,036</u>
Legal debt margin	<u>\$ 176,036,894</u>	<u>\$ 193,724,162</u>	<u>\$ 219,235,647</u>	<u>\$ 252,985,808</u>	<u>\$ 198,583,304</u>	<u>\$ 238,483,284</u>	<u>\$ 429,439,848</u>	<u>\$ 343,286,995</u>	<u>\$ 521,524,411</u>	<u>\$ 522,308,119</u>
Total net debt applicable to the limit as a percentage of debt limit	6.22%	4.88%	3.68%	2.60%	2.49%	1.62%	0.79%	0.83%	0.34%	0.34%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

**PATERSON PUBLIC SCHOOLS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)**

Year	Population	County Per Capita Personal Income	Unemployment Rate
2002	149,700	32,313	11.60%
2003	148,998	32,807	11.90%
2004	147,912	33,721	8.80%
2005	146,922	35,699	8.60%
2006	145,903	38,392	8.60%
2007	145,113	40,845	8.30%
2008	144,961	41,756	10.60%
2009	145,834	40,436	16.30%
2010	145,834 *	not available	16.20%
2011	145,834 *	not available	not available

Source: New Jersey State Department of Education

\* - Estimated

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

	<u>2011</u>		<u>2002</u>	
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

**INFORMATION NOT AVAILABLE**

**PATERSON PUBLIC SCHOOLS**  
**FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
(Unaudited)

<u>Function/Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Instruction										
Regular	2,446	2,508	2,736	2,762	2,759	2,510	2,064	2,082	1,476	1,416
Special Education	233	278	310	311	317	682	703	614	594	849
Other Instruction	29	31	30	31	33	120	175	161	132	297
Nonpublic School Programs	34	33	36	34	17		-			
Adult/Continuing Education Programs					16	17	10	9	4	18
Support Services:										
Student & Instruction Related Services	447	479	521	540	561	362	349	375	373	558
General Administration	9	9	9	9	12	191	219	216	188	19
School Administrative Services	44	43	46	47	46	212	189	188	193	103
Other Administration Services	41	45	47	48	51	106	20	10	26	77
Central Services	66	79	74	66	69	80	91	78	78	72
Administrative Information Technology			11	14	20	10	10	11	12	5
Plant Operations and Maintenance	19	24	68	64	67	165	201	193	183	142
Pupil Transportation	5	5	5	7	7	7	6	6	5	5
Other Support Services	3	3	3	7	12					4
Special Schools	23	47	54	60	68					
Food Service	107	104	311	282	282	419	304	165	147	174
Child Care	191	265	455	479	513					
<b>Total</b>	<u>3,697</u>	<u>3,953</u>	<u>4,716</u>	<u>4,761</u>	<u>4,850</u>	<u>4,881</u>	<u>4,341</u>	<u>4,108</u>	<u>3,409</u>	<u>3,739</u>

Source: District Personnel Records

258

PATERSON PUBLIC SCHOOLS  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior				
2002	25,891	357,248,897	13,798	6.81%	3,189	N/A	N/A	N/A	25,373	23,508	3.61%	92.65%
2003	26,301	407,862,944	15,508	12.39%	3,329	N/A	N/A	N/A	25,775	23,760	1.58%	92.18%
2004	26,760	437,509,656	16,349	5.43%	3,633	N/A	N/A	N/A	26,225	24,293	1.75%	92.63%
2005	26,172	455,485,084	17,404	6.45%	3,678	N/A	N/A	N/A	25,648	23,649	-2.20%	92.21%
2006	25,595	492,775,763	19,253	10.63%	3,703	N/A	N/A	N/A	25,083	23,090	-2.20%	92.05%
2007	25,142	524,741,599	20,871	8.41%	2,964	N/A	N/A	N/A	24,606	22,606	-1.90%	91.87%
2008	24,087	528,140,844	21,926	5.06%	2,639	N/A	N/A	N/A	23,961	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%

Sources: District records

69 Note: Enrollment based on annual October district count.  
Operating expenditures equal total expenditures less debt service and capital outlay.  
Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Early Learning Center</b>										
660 14th Ave.										
Square Feet						14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll						126	127	135	136	147
Rutland Early Childhood Ctr. (1914)										
Square Feet						10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll						250				
<b>Elementary</b>										
School 1 (2002)										
Square Feet						24,418	24,418	24,418	24,418	24,418
Capacity (students)										
Students on Roll						291	308	293	294	294
School 2 (1921, 1998)										
Square Feet				70,573	70,573	98,697	98,697	98,697	98,697	98,697
Capacity (students)										
Students on Roll	716	712	669	665	647	639	602	610	619	619
School 3 (1879)										
Square Feet						41,908	41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	456	485	450	463	459	452	431	449	447	447
School 4 (1922)										
Square Feet						112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	610	610	593	546	451	423	391	372	619	617
School 5 (1939)										
Square Feet						108,886	108,886	108,886	108,886	108,886
Capacity (students)										
Students on Roll	1,135	1,130	1,136	1,068	1,057	1,111	1,019	1,042	957	957
School 6 (1921)										
Square Feet						97,075	97,075	97,075	97,075	97,075
Capacity (students)										
Students on Roll	724	662	564	561	521	522	427	576	519	519
School 7 (1919)										
Square Feet						48,835	48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	287	272	267	247	233	253	276	288	264	264
School 8 (1926)										
Square Feet						95,106	95,106	95,106	95,106	95,106
Capacity (students)										
Students on Roll	685	655	626	614	575	538	564	538	547	547
School 9 (1988)										
Square Feet						123,768	123,768	123,768	123,768	123,768
Capacity (students)										
Students on Roll	1,207	1,169	1,169	1,156	1,156	1,188	1,223	1,239	1,272	1,274
School 10 (1921)										
Square Feet						83,572	83,572	83,572	83,572	83,572
Capacity (students)										
Students on Roll	860	779	822	772	740	701	689	589	593	594

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
School 11 (1905)										
Square Feet						35,446	35,446	35,446	35,446	35,446
Capacity (students)										
Students on Roll	278	255	272	264	247	309	196	173	179	179
School 12 (1913)										
Square Feet						72,686	72,686	72,886	72,886	72,886
Capacity (students)										
Students on Roll	732	727	703	642	608	611	481	529	530	530
School 13 (1926)										
Square Feet						94,091	94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	793	761	728	714	664	783	635	611	549	549
School 14 (1887)										
Square Feet						16,422	16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	208	217	204	202	179	190	245	228	220	220
School 15 (1923)										
Square Feet						147,502	147,502	147,502	147,502	147,502
Capacity (students)										
Students on Roll	1,067	1,063	1,008	974	952	896	830	802	762	762
School 16 (1891)										
Square Feet						18,803	18,803	18,803	18,803	18,803
Capacity (students)										
Students on Roll	287	306	304	291	300	290	-	-	-	-
School 17 (1891)										
Square Feet						17,250	17,250	17,250	17,250	17,250
Capacity (students)										
Students on Roll	170	139	148	150	150	165	167	-	-	-
School 18 (1939)										
Square Feet						102,086	102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	1,099	1,108	1,097	1,095	1,090	1,229	983	1,009	1,063	1,063
School 19 (1896)										
Square Feet						37,269	37,269	37,269	37,269	37,269
Capacity (students)										
Students on Roll	368	376	375	405	384	385	372	350	377	377
School 20 (1898)										
Square Feet						83,064	83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	617	567	584	542	536	517	462	507	489	488
School 21 (1905)										
Square Feet						119,516	119,516	119,516	119,516	119,516
Capacity (students)										
Students on Roll	795	860	828	790	815	751	700	691	695	695
School 24 (1909)										
Square Feet						100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll	721	721	737				418	564	686	687

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
School 25 (1932)										
Square Feet						76,596	75,564	75,564	75,564	75,564
Capacity (students)										
Students on Roll	650	710	739	732	669	687	612	667	684	684
School 26 (1952)										
Square Feet	103,460					58,001	58,001	58,001	58,001	58,001
Capacity (students)										
Students on Roll	790	836	886	906	841	570	549	599	617	616
School 27 (1956)										
Square Feet						108,198	108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	913	915	892	884	829	875	970	930	899	899
School 28 (1956)										
Square Feet						104,417	104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	588	521	527	471	489	481	493	488	527	527
School 29 (1924)										
Square Feet						24,000	24,000	24,000	24,000	24,000
Capacity (students)										
Students on Roll	296	302	317	339	226	335	303	333	330	330
School 30 MLK										
Square Feet						107,168	107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	894	869	863	830	783	1,085	858	910	886	886
New Roberto Clemente (2005)										
Square Feet				97,048		124,834	124,834	124,834	124,834	124,834
Capacity (students)										
Students on Roll				755	754	785	811	813	829	529
Norman S. Weir (1891)										
Square Feet						67,943	67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	299	301	300	293	291	268	270	249	266	266
Roberto Clemente (1920)										
Square Feet						35,000	35,000	35,000	35,000	35,000
Capacity (students)										
Students on Roll	363	362	323	312	297	306	340	335	347	347
Edward Kilpatrick										
Square Feet						51,527	51,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	377	365	359	344	404	446	412	421	431	430
Dale Ave.										
Square Feet						61,500	61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	414	395	385	360	352	365	383	442	388	387

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>High School</b>										
Eastside High School (1870)										
Square Feet						291,180	291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	1,976	1,975	1,998	2,025	1,957	2,851	1,731	1,738	1,729	1,729
JFK High School (1963)										
Square Feet						329,210	329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	20,421	2,273	2,219	2,347	2,252	2,708	1,932	2,035	2,044	2,044
Rosa Parks High School (1986)										
Square Feet						46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	235	234	241	252	243	224	203	226	234	234
International HS										
Square Feet						181	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll						182	388	388	359	359
<b>Academies</b>										
Panther (2004)										
Square Feet						27,785	27,845	57,845	57,845	57,845
Capacity (students)			20,546							
Students on Roll	80	131	163	233	203	212	196	224	231	231
Silk City (1908)										
Square Feet						31,113	31,113	31,113	31,113	31,113
Capacity (students)										
Students on Roll	73	72	68	69	69	81	68	85	88	88
Academy of Performing Arts										
Square Feet						14,240	14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll										

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Alexander Hamilton Academy-Lease						63,600	63,600	63,600	63,600	63,600
Square Feet										
Capacity (students)										
Students on Roll						199				
Urban Leadership Academy-Lease (A)						194				
Square Feet										
Capacity (students)										
Students on Roll						199	198			
Urban Leadership Academy-39th Street-Lease (A)										
Square Feet						6,700	6,700	6,700		
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet						63,400	63,400	63,400	63,400	63,400
Capacity (students)										
Students on Roll										
Paterson Pre-Collegiate Academy-Lease										
Square Feet						25,980	25,980	25,980	25,980	25,980
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy-Lease										
Square Feet						19,500	19,500	19,500	19,500	19,500
Capacity (students)										
Students on Roll										
Garrett Morgan Academy - Lease										
Square Feet						12,000	12,000	12,000	12,000	12,000
Capacity (students)										
Students on Roll										
HARP, IMPACT, STARS Academy-Lease										
Square Feet						58,507	58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll										
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet						23,507	23,507	23,507	23,507	23,507
Capacity (students)										
Students on Roll										

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Other</b>										
Administration Building - 33 and 35 Church St. Square Feet						53,623	53,623	53,623	53,623	53,623
Administration - Old School 5 Square Feet-Includes Garage 1,500 sq ft.						43,435	43,435	43,435	43,435	43,435
New Administration Building-90 Delaware Ave Square Feet								113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease (B) Square Feet						7,529	7,529	7,529		
160 Ward St.-Lease (B) Square Feet						6,600	6,600	6,600		
408 Grand St.-Lease (B) Square Feet						1,200	1,200	1,200		
Warehouse-Sheridan Ave-Lease Square Feet						55,525	55,525	55,525	55,525	55,525

Number of Schools at June 30, 2011

Early Learning Center = 2

Elementary/Middle = 34

High School = 4

Academies = 11

Other = 4

Note: Year of original construction is shown in parenthesis. Enrollment is based on the annual October district count.

(A) : No longer leased-Academy now located in PS 17

(B) : No longer leased-now located at 90 Delaware Ave

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

School Facilities	SQ Footage	2003	2004	2005	2006	2007	2008	2009	2010	2011
School 2	70,573	\$ 169,770	\$ 143,329	\$ 129,865	\$ 108,591	\$ 100,186	\$ 104,291	\$ 141,134	\$ 144,818	\$ 154,520
School 3	34,302	82,517	69,665	63,121	52,781	48,695	50,690	50,764	52,089	55,579
School 3 Trailers	4,608			8,479	7,090	6,542	6,810	9,163	9,402	10,032
School 4	94,020	226,174	190,948	173,012	144,669	133,471	138,940	160,716	164,911	175,959
School 5	106,915	257,194	217,137	196,740	164,511	151,777	157,996	155,704	159,768	170,472
Old School No. 5	35,000	84,196	71,083	64,406	53,855	49,686	51,722	62,111	63,732	68,002
School 6	88,487	212,864	179,711	162,830	136,155	125,616	130,763	138,814	142,438	151,981
School 7	50,095	120,508	101,740	92,183	77,081	71,115	74,029	69,833	71,656	76,456
School 8	68,474	164,721	139,066	126,003	105,361	97,206	101,189	135,999	139,549	148,898
School 9	123,768	297,736	251,365	227,753	190,443	175,701	182,901	176,985	181,605	193,771
School 10	83,572	201,041	169,729	153,786	128,593	118,639	123,500	119,505	122,625	130,840
School 11	35,997	86,594	73,108	66,240	55,389	51,101	53,195	50,687	52,010	55,494
School 12	67,595	162,606	137,281	124,385	104,009	95,958	99,890	104,225	106,946	114,110
School 13	83,948	201,945	170,493	154,478	129,171	119,173	124,056	134,547	138,060	147,309
School 14	16,281	39,166	33,066	29,960	25,052	23,113	24,060	23,483	24,096	25,710
School 15	110,104	264,866	223,614	202,609	169,418	156,304	162,708	210,923	216,430	230,929
School 15 Trailers	6,144			11,306	9,454	8,722	9,079			
School 16	16,166	38,889	32,832	29,748	24,875	22,949	23,890	26,888	27,590	29,438
School 17	17,824	42,877	36,199	32,799	27,426	25,303	26,340	24,667	25,311	27,007
School 18	87,487	210,458	177,680	160,990	134,617	124,197	129,286	127,662	130,995	139,771
School 18 Trailers	2,112			3,886	3,250	2,998	3,121	18,318	18,796	20,055
School 19	31,261	75,201	63,489	57,525	48,101	44,378	46,197	53,294	54,685	58,348
School 20	77,260	185,856	156,910	142,171	118,880	109,678	114,173	118,779	121,880	130,045
School 21	101,267	243,608	205,667	186,347	155,820	143,759	149,649	170,904	175,366	187,114
School 24	75,281	181,096	152,891	138,529	115,835	106,869	111,248	144,141	147,904	157,812
School 25	73,557	176,949	149,389	135,356	113,183	104,422	108,700	108,054	110,875	118,303
School 1 & 26	98,248	236,345	199,535	180,792	151,175	139,473	145,188	117,857	120,933	129,035
School 26 Trailers****	791			1,456	1,217	1,123	1,169	18,318	18,796	20,055
School 27	82,469	198,387	167,489	151,756	126,896	117,073	121,870	148,611	152,491	162,707
School 27 Trailers****	791			1,456	1,217	1,123	1,169	6,109	6,268	6,688
School 28	100,770	242,412	204,657	185,433	155,055	143,053	148,915	149,313	153,211	163,475
School 29	25,992	62,526	52,788	47,829	39,994	36,898	34,319	35,215	35,215	37,574
Martin Luther King	106,835	257,002	216,975	196,593	164,388	151,663	157,878	153,247	157,248	167,782
East Side HS/Bauerlie Field	290,489	698,799	589,964	534,545	446,977	412,379	429,276	410,261	420,971	449,174
East Side Trailers	9,680			17,813	14,895	13,742	14,305	15,272	15,671	16,721
JF Kennedy HS	324,244	780,000	658,518	596,660	498,916	460,298	479,158	458,543	470,513	502,239
JFK Trailers	7,744			14,250	11,916	10,993	11,444	12,218	12,537	13,376
Rosa Parks HS	49,317	118,637	100,160	90,751	75,884	70,011	72,879	67,130	68,882	73,497
Roberto Clemente	40,193	96,688	81,629	73,961	61,845	57,058	59,396	50,045	51,356	54,796
660 14th Avenue	12,000	28,867	24,371	22,082	18,464	17,035	17,733	20,021	20,544	21,920
Silk City 2000 Academy - Sage	30,871	74,263	62,697	56,807	47,501	43,825	45,620	44,491	45,652	48,711
The Mall	20,000	48,112	40,619	36,803	30,774	28,392	86,460	83,663	85,847	91,599
137 Ellison	30,000	72,168	60,928	55,205	46,161	42,588	38,392	37,151	38,120	40,674
Academy of the Performing Arts	25,000	60,140	50,773	46,004	38,468	35,490	36,944	20,363	20,894	22,294
Norman S. Weir	55,212	132,818	112,132	101,599	84,955	78,379	81,591	97,156	99,693	106,372
Temple Emanuel/Urban Leadership	13,438	32,326	27,292	24,728	20,677	19,077				
Clinton Street	12,465	29,986	25,316	22,938		17,695	18,420			
Academy for Urban Leadership	6,700	16,118	13,607	12,329	10,309	9,511	9,901	9,581		
Dale Avenue	54,070	130,071	109,813	99,497	83,198	76,758	79,903	87,943	90,239	96,284
Edward Kilpatrick #33	57,715	138,839	117,215	106,205	88,806	81,932	85,290	75,112	77,073	82,236
Alexander Hamilton	43,660	105,028	88,671	80,341	67,180	61,980	64,519	90,946	93,320	99,572
Department of Facilities (Warehouse)	55,000	132,308	111,701	101,209	84,629	78,078	82,053	79,399	81,472	86,930
Colt Street	5,100	12,269	10,358	9,385	7,847	7,240				
Early Childhood Trailers	13,728			25,262	21,123	19,488	20,287			
Superintendent Office	7,130		14,481	13,120	10,971	10,122	42,486		41,742	
Board of Education Office	23,716	57,051	48,166	43,641	36,492	33,667	35,047	34,937		



**PATERSON PUBLIC SCHOOLS  
INSURANCE SCHEDULE  
JUNE 30, 2011  
(unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
<b>Property Special/Replacement Cost</b>		
Blanket Building, Personal Property	\$ 500,000,000	50,000
Business Income	2,000,000	
Music Instr.	485,100	5,000
Accounts Receivable	5,000,000	
EDP Equipment	25,000,000	
Terrorism	200,000,000	
Earthquake	25,000,000	50,000
Flood	\$25,000,000/5,000,000	500,000/50,000
<b>Bonds</b>		
Anthony Zambrano	2,000,000	
<b>General Liability Package</b>		
Auto & General Liability Aggregate	20,000,000	
Auto & General Liability Per Occurrence SIR \$250,000	10,000,000	
<b>Crime Employee Dishonesty</b>		
Forgery & Alteration	100,000	
Money and Securities	25,000	
<b>Auto Liability CSL Garage Keepers</b>		
Physical Damage Deductible	2,500	
<b>Workers Comp.</b>		
SIR \$350,000	Statutory	
School Board Legal Liab. Aggr.	5,000,000	50k/25k

Source: District Records

**SINGLE AUDIT**

# LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-1

CERTIFIED PUBLIC ACCOUNTANTS  
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## 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 Trustees  
Paterson Public Schools  
Paterson, New Jersey

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2011, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated November 15, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey.

### Internal Control Over Financial Reporting

Management of the Paterson Public Schools is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Paterson Public Schools' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2011-1 to be a material weakness.

A significant deficiency is a deficiency or combination of significant deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2011-2 to be significant deficiency.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the of Paterson Public Schools' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2011-1, 2011-2 and 2011-3.

We also noted certain matters that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditors' Management Report on Administrative Findings – Finance, Compliance and Performance" dated November 15, 2011.

The Paterson Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Paterson Public Schools' responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District, New Jersey State Department of Education, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*LERCH, VINCI & HIGGINS, LLP*

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants

  
Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey  
November 15, 2011

# LERCH, VINCI & HIGGINS, LLP

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EXHIBIT K-2

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## REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

### Independent Auditor's Report

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

#### Compliance

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2011. Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Paterson Public Schools' management. Our responsibility is to express an opinion on Paterson Public Schools' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Paterson Public Schools' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Paterson Public Schools' compliance with those requirements.

In our opinion, Paterson Public Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2011-4 and 2011-5.

### Internal Control Over Compliance

Management of Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Paterson Public Schools' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over compliance.

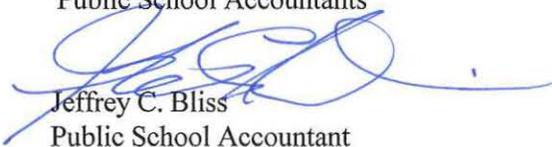
A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2011-4 and 2011-5. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Paterson Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Paterson Public Schools' responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Lerch, Vinci & Higgins, LLP*  
 LERCH, VINCI & HIGGINS, LLP  
 Certified Public Accountants  
 Public School Accountants

  
 Jeffrey C. Bliss  
 Public School Accountant  
 PSA Number CS00932

Fair Lawn, New Jersey  
 November 15, 2011

PATERSON PUBLIC SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2010	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2011			MEMO GAAP Receivable	
				From	To							Accounts Receivable	Deferred Revenue	Due to Grantor		
<b>U.S. Department of Education</b>																
General Fund:																
Special Education Medicaid Reimburse-	93.778	N/A	\$ 1,045,757	7/1/2010	6/30/2011			\$ 859,966	\$ (1,045,757)			\$ (185,791)			\$ 185,791	
Special Education Medicaid Reimburse-	93.778	N/A	798,562	7/1/2009	6/30/2010	\$ (179,625)	-	179,625	-	-	-	-	-	-	-	
Total General Fund						(179,625)	-	1,039,591	(1,045,757)	-	#	(185,791)	-	-	185,791	
<b>U.S. Department of Education</b>																
Passed-through State Department of Education																
Special Revenue Fund:																
Title I, Part A	84.010A	NCLB4010011	16,471,271	9/1/2010	8/31/2011		\$ 1,145,996	10,040,966	(13,966,219)			(6,430,305)	\$ 3,651,048		2,779,257	
Title I, Part A	84.010A	NCLB4010010	15,069,614	9/1/2009	8/31/2010	(3,865,089)	(1,145,996)	6,197,298	(1,404,782)	\$ 218,569	A					
ARRA - Title I, Part A	84.389	NCLB	12,238,807	9/1/2009	8/31/2010	(1,741,333)		6,489,391	(6,137,985)	483,459	A	(5,749,416)	4,842,948		906,468	
Title I, SIA	84.011	NCLB1010011	1,058,471	9/1/2010	8/31/2011		874,599	217,011	(1,113,221)			(841,460)	819,849		21,611	
Title I, SIA	84.010	NCLB4010010	1,064,878	9/1/2009	8/31/2010	(25,425)	(874,599)	25,425	(164,854)			(1,039,453)			1,039,453	
Title I, SIA Part G	84.010	SIA401009	1,000,000	9/1/2008	8/31/2009	(337,754)		521,410	(175,893)	23,854	A		31,617			
ARRA - Title I, SIA	84.389	NCLB	641,228	9/1/2009	8/1/2010	(66,843)		249,165	(275,913)			(392,063)	298,472		93,591	
Title II, Part A	84.367A	NCLB4010011	2,788,666	9/1/2010	8/31/2011		265,296	1,352,541	(2,577,557)			(1,436,125)	476,405		959,720	
Title II, Part A	84.367A	NCLB4010010	2,705,083	9/01/09	8/31/2010	(617,271)	(265,296)	1,266,800	(384,233)							
Title II, Part D	84.318X	NCLB4010011	43,459	9/1/2010	8/31/2011		77,699	28,901	(31,621)			(14,558)	89,537			
Title II, Part D	84.318X	NCLB4010010	150,477	9/1/2009	8/31/2010	(39,473)	(77,699)	61,542	(2,433)			(88,935)	30,872		58,063	
Title III, Part A	84.365A	NCLB4010011	1,032,677	9/1/2010	8/31/2011		136,028	354,121	(810,125)			(698,556)	378,580		319,976	
Title III, Part A	84.365A	NCLB4010010	1,112,613	9/1/2008	8/1/2010	(203,071)		691,478	(352,379)							
Title IV	84.358	NCLB4010011		9/1/2010	8/31/2011		36,489			(36,489)	B	(36,489)	36,489			
Title IV	84.358	NCLB4010010	208,675	9/1/2008	8/31/2010	(32,604)	(36,489)	28,666	(5,646)	36,789	A/B	(9,284)			9,284	
ARRA - IDEA Part B Basic	84.391	IDEA	7,576,628	9/1/2009	8/31/2010	(1,240,489)		5,285,332	(6,051,540)			(2,291,296)	284,599		2,008,697	
ARRA - IDEA Preschool	84.392	IDEA	272,022	9/1/2009	8/31/2010	(144,384)		228,584	(106,669)	265	A	(43,438)	21,234		22,204	
IDEA Part B, Basic	84.027	IDEA4010011	6,391,015	9/1/2010	8/31/2011		771,701	3,532,706	(5,809,529)			(2,858,309)	1,353,187		1,505,122	
IDEA Part B, Basic	84.027	IDEA4010010	6,169,161	9/1/2009	8/31/2010	(2,154,430)	(771,701)	3,995,109	(1,068,990)	12	A	(80,595)	45,985		34,610	
IDEA, Preschool	84.173	IDEA4010011	188,373	9/1/2010	8/31/2011			107,778	(142,388)							
IDEA, Preschool	84.173	IDEA4010010	174,894	9/1/2009	8/31/2010	(70,951)		79,777	(8,826)							
ARRA - Educational Technology	84.386	00-034-0060-105-1	2,299,948	2/1/2010	9/15/2011	(1,056,720)		1,487,867	(936,611)	140,263	A	(812,081)	446,880		385,201	
Adult Education Basic Skills	84.002	N/A	1,195,867	7/1/2010	6/30/2011			981,897	(1,176,077)			(213,970)	19,790		194,180	
Adult Education Basic Skills	84.002	N/A	576,600	7/1/2009	6/30/2010	(8,080)		8,080								
Carl D. Perkins Vac. Educ. Act	84.048A	PERK601011	183,973	7/1/2010	6/30/2011			78,910	(171,970)			(105,063)	12,003		93,060	
Carl D. Perkins Vac. Educ. Act	84.048A	PERK601010	158,334	7/1/2009	6/30/2010	(35,156)		35,231		840	A			\$ 915		
Paterson Comm. After School Learning Ce	84.287C-0.034.5060.075-H4		490,205	7/1/2008	6/30/2009			2,248			\$ (2,248)					
Quality Intensive Early Literacy Spec. Ed.	84.027A	N/A	180,000	7/1/2009	6/30/2010			14,250			(17,938)					
Garrett A. Morgan Technology (GAMTTE)	20.200	JFFH61-08-G-0001	95,875	9/1/2009	8/31/2010	(74,288)		43,201		15,494	A	(15,593)			15,593	
HIV Prevention ASSIST Program	93.938		3,000	7/1/2009	6/30/2010			336								
HIV Prevention ASSIST Program	93.938		2,656	4/1/2010	6/30/2011			224	(2,652)			(2,428)			2,428	
CHIRPA Outreach Grant	84.000		76,000	9/1/2009	8/31/2010	28,000		24,000	(35,445)			(24,000)	40,555			
Literacy and School Libraries	84.364A		239,880	9/1/2010	8/31/2011			110,374	(175,577)			(129,506)	64,303		65,203	
Full Service Community Schools	84.215J		466,110	10/1/2010	9/30/2011			5,200	(113,093)			(460,910)	353,018		107,892	
Sub-Total U.S. Department of Education						(11,679,761)	-	43,543,571	(43,202,227)	883,056	-	(20,186)	(23,773,833)	13,297,371	915	10,599,613

273

See Accompanying Notes to Schedules of Expenditures of Federal Awards

PATERSON PUBLIC SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2010	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2011			MEMO GAAP Receivable
				From	To							Accounts Receivable	Deferred Revenue	Due to Grantor	
<b>U.S. Department of Labor</b>															
<b>Passed-through State Department of Education</b>															
New Jersey Youth Corps	17.245.50	N/A	\$ 262,160	7/1/2009	6/30/2010	\$ (46,244)	\$ 46,253							\$ 9	
New Jersey Youth Corps	17.245.50	N/A	266,158	7/1/2010	6/30/2011		138,159	\$ (265,770)	\$ 1,543	A	\$ (127,999)	\$ 1,931		\$	125,068
New Jersey Youth Corps/ARRA	17.245.50	N/A	2,000	11/1/2009	6/30/2011	-	-	(2,000)	-		(2,000)	-	-	-	2,000
Sub-Total U.S. Dept of Labor						(46,244)	184,412	(267,770)	1,543		(129,999)	1,931		9	128,068
Total Special Revenue Fund						(11,726,005)	43,727,983	(43,469,997)	884,599		(20,186)	13,299,302	924		10,727,681
<b>U.S. Department of Agriculture</b>															
<b>Passed-through State Department of Education</b>															
<b>Enterprise Fund:</b>															
After School Snack Program	10.550	N/A	177,065	7/1/2009	6/30/2010	(22,369)	22,369								
After School Snack Program	10.550	N/A	220,882	7/1/2010	6/30/2011		186,508	(220,882)			(34,374)				34,374
Summer Food Program	10.559	N/A	585,105	7/1/2010	6/30/2011		585,105	(585,105)							
School Breakfast Program	10.553	N/A	1,759,993	7/1/2009	6/30/2010	(386,009)	386,009								
School Breakfast Program	10.553	N/A	1,758,768	7/1/2010	6/30/2011		1,366,094	(1,758,768)			(392,674)				392,674
National School Lunch Program	10.555	N/A													
Cash Assistance		N/A	8,582,948	7/1/2010	6/30/2011		6,729,641	(8,582,948)			(1,853,307)				1,853,307
Cash Assistance		N/A	8,258,437	7/1/2009	6/30/2010	(1,814,120)	1,814,120								
Non Cash Assistance		N/A	674,347	7/1/2010	6/30/2011		672,556	(670,173)				2,383			
Non Cash Assistance		N/A	842,292	7/1/2009	6/30/2010	4,174	-	(4,174)							
Total Enterprise Fund						(2,218,324)	11,762,402	(11,822,050)			(2,280,355)	2,383			2,280,355
Sub-Total Federal Financial Awards						\$ (14,123,954)	\$ 56,529,976	\$ (56,337,804)	\$ 884,599		\$ (20,186)	\$ (26,369,978)	\$ 13,301,685	\$ 924	\$ 13,193,827

A: Cancellation of Prior Year Accounts Payable and Reserve for Encumbrances  
 B: Carry-over of Prior Yr. Accounts Receivable

See Accompanying Notes to Schedules of Expenditures of Federal Awards

PATERSON PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2010		Debt to Grantor	Carryover/ (Waiver) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Reversion of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor	GAAP Receivable	MEMO Cumulative Total Expenditures
			From	To	Debt Revenue (Assets Receivable)	Revenue										
<b>State Department of Education</b>																
General Fund		\$	7/1/2010	6/30/2011	\$	\$										\$
11-495-034-4120-078		341,508,831	7/1/2010	6/30/2011	(32,054,616)	307,936,382			307,936,382	(341,208,831)		(33,572,549)				341,508,831
10-495-034-4120-078		266,259,414	7/1/2009	6/30/2010		32,054,616			32,054,616							
11-495-034-4120-084		10,886,951	7/1/2010	6/30/2011	(1,200,848)	9,385,846			9,385,846	(10,386,951)		(1,021,105)				10,386,951
10-495-034-4120-084		9,974,760	7/1/2009	6/30/2010		1,200,848			1,200,848							
Special Education Aid Categorical Aid		14,025,437	7/1/2010	6/30/2011	(1,610,422)	12,646,663			12,646,663	(14,025,437)		(1,378,794)				14,025,437
10-495-034-4120-089		13,576,839	7/1/2009	6/30/2010		1,610,422			1,610,422							
Special Education Aid Categorical Aid		533,512	7/1/2010	6/30/2011	(49,279)	484,233			484,233	(533,512)		(52,448)				533,512
10-495-034-4120-014		3,740,215	7/1/2009	6/30/2010		49,279			49,279							
Transportation Aid		330,426	7/1/2009	6/30/2010		42,137			42,137							
10-495-034-4120-077		23,899,133	7/1/2009	6/30/2010		(3,016,836)										
Adult & Post Grant Aid		11,616,627	7/1/2007	6/30/2008		21,298										
Administrative Aid		224,154	7/1/2010	6/30/2011	(60,127)	174,669			174,669	(224,154)		(55,485)	21,298		\$	224,154
11-495-034-4120-028		222,961	7/1/2009	6/30/2010		60,127			60,127			(69,973)			69,973	
10-495-034-4120-028		99,075	7/1/2010	6/30/2011		(75,842)			75,842							
Non-Public Transportation Funds Aid		1,824,489	7/1/2009	6/30/2010		(3,416,975)			3,416,975							
Non-Public Transportation Funds Aid		4,035,401	7/1/2010	6/30/2011		(75,842)			75,842							
Extraordinary Aid		13,138,412	7/1/2010	6/30/2011		(75,842)			75,842							
11-100-034-4120-473		619,210	7/1/2010	6/30/2011		(75,842)			75,842							
On Behalf TPAF Non-Contributory Insurance Contributions		13,138,412	7/1/2010	6/30/2011		(75,842)			75,842							
11-495-034-4120-067		15,613,242	7/1/2009	6/30/2010												
Reimbursed TPAF Social Security Contributions		13,839,414	7/1/2010	6/30/2011												
11-495-034-4120-062			7/1/2010	6/30/2011												
Reimbursed TPAF Social Security Contributions			7/1/2010	6/30/2011												
<b>Total General Fund</b>						462,900,879	398,432,713		462,900,879	398,432,713		(65,673)	21,298		810,233	398,432,713
<b>Special Revenue Fund:</b>																
Preschool Education Aid		46,600,339	7/1/2010	6/30/2011	4,327,422		8,975,442	8,975,442	41,940,365	(44,807,216)	22,382	(4,660,094)	11,091,147			44,807,216
11-495-034-4120-086		46,480,198	7/1/2009	6/30/2010			(8,975,442)		4,648,020							
Preschool Education Aid		51,230	7/1/2010	6/30/2011					55,230	(53,763)	(443)		1,487		53,763	
11-100-034-4120-084		97,456	7/1/2009	6/30/2010					65,464	(65,464)					65,464	
11-100-034-4120-070		65,464	7/1/2010	6/30/2011												
N.J. Municipal Aid		319,657	7/1/2010	6/30/2011					819,687	(439,582)	(437,275)		380,105		439,582	
Nursing Services Aid		1,120,926	7/1/2009	6/30/2010					188,694	(85,039)	(64,038)		103,655		85,039	
Compensatory Education		188,694	7/1/2010	6/30/2011					179,764	(179,764)					179,764	
11-100-034-4120-067		193,775	7/1/2009	6/30/2010					9,860							
English as a Second Language		179,764	7/1/2010	6/30/2011												
11-100-034-4120-068		9,860	7/1/2008	6/30/2010												
Transportation		104,172	7/1/2010	6/30/2011					104,172	(41,478)	(41,486)		62,694		41,478	
Home Instruction		148,424	7/1/2009	6/30/2010					47,722	(42,870)	(10,851)		4,832		42,870	
Handicapped Services:		46,157	7/1/2010	6/30/2011					115,342	(46,830)	(41,498)		88,512		46,830	
11-100-034-4120-066		115,342	7/1/2010	6/30/2011												
Examination and Classification		129,022	7/1/2009	6/30/2010					813,717	(774,994)	(2,723)		38,723		774,994	
11-100-034-4120-066		823,430	7/1/2010	6/30/2011												
Examination and Classification		814,443	7/1/2009	6/30/2010					2,723							
11-100-034-4120-066		70,803	7/1/2005	6/30/2006					2,881							
Corrective Speech		60,000	7/1/2006	6/30/2007					36,108	(60,000)	(23,892)		2,881		60,000	
11-100-034-4120-066		55,000	7/1/2006	6/30/2007					3,263							
Supplemental Instruction		221,077	7/1/2010	6/30/2011					487,768	(517,965)	16	(30,181)	3,974		517,965	
11-100-034-4120-066		453,671	7/1/2009	6/30/2010					35,656							
Family Outreach Project		92,371	5/1/2009	9/30/2009					32,803	(7,267)	(137)	(7,746)			7,267	
11-100-034-4120-027		31,330	7/1/2008	6/30/2009					7,023	(16,342)	74	(9,245)			16,342	
Workforce Learning Link		61,168	7/1/2009	6/30/2010												
11-100-034-4120-066		26,400	7/1/2010	6/30/2011												
GED Testing Center (W/B)			7/1/2010	6/30/2011												
11-999-999-9999-928			7/1/2010	6/30/2011												
GED Testing Center (W/B)			7/1/2010	6/30/2011												
11-999-999-9999-928			7/1/2010	6/30/2011												
GED Testing Center (W/B)			7/1/2010	6/30/2011												
<b>Total Special Revenue Fund</b>						4,254,841	592,728	4,254,841	49,590,716	(46,338,574)	(275,779)	(4,721,098)	11,432,751	522,279	(71,064)	45,738,974
<b>Debt Service Fund:</b>																
Debt Service Aid Type II		797,610	7/1/2010	6/30/2011					797,610	(797,610)						797,610
11-495-034-4120-075			7/1/2010	6/30/2011												

See Accompanying Notes to Schedule of Expenditures of State Financial Assistance



**PATERSON PUBLIC SCHOOLS  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 1 GENERAL**

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools. The District is defined in Note 1(A) to the District's basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedules are presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the District's 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 a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis are increases of \$1,727,866 for the general fund and \$1,165,074 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,045,757	\$ 400,180,581	\$ 401,226,338
Special Revenue Fund	44,513,427	46,861,678	91,375,105
Capital Projects Fund		3,596,809	3,596,809
Debt Service Fund		797,610	797,610
Food Service Fund	<u>11,822,050</u>	<u>166,143</u>	<u>11,988,193</u>
Total Financial Assistance	<u>\$ 57,381,234</u>	<u>\$ 451,602,821</u>	<u>\$ 508,984,055</u>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE SCHEDULES OF EXPENDITURES OF  
 FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

**NOTE 5 OTHER INFORMATION**

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$13,889,414 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, 2011. The amount reported as TPAF Pension System Contributions in the amount of \$619,510 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$13,158,412 represents the amount paid by the State on behalf of the District for the year ended June 30, 2011. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$3,596,809 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2011.

**NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT**

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to State single audit and major program determination.

**NOTE 7 SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Improving Basic Programs Operated by Local Education Agencies</i>	\$3,810,508
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,316,966
Title III, English Language Acquisition	<u>513,025</u>
Total	<u>\$6,640,499</u>

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part I – Summary of Auditor’s Results*

**Financial Statement Section**

Type of auditors' report issued:	<u>Unqualified</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u> X </u> yes	<u> </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	<u> X </u> yes	<u> </u> none reported
Noncompliance material to the basic financial statements noted?	<u> X </u> yes	<u> </u> no

**Federal Awards Section**

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

Type of auditor's report on compliance for major programs:	<u>Unqualified</u>	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))?	<u> X </u> yes	<u> </u> none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Part B Preschool</u>
<u>84.391</u>	<u>ARRA - IDEA Part B Basic</u>
<u>84.392</u>	<u>ARRA - IDEA Part B Preschool</u>
<u>84.010A</u>	<u>Title I, Title I SIA</u>
<u>84.389</u>	<u>ARRA - Title I</u>
<u>84.367A</u>	<u>Title II - Part A</u>
<u>10.550</u>	<u>After School Snack</u>
<u>10.553</u>	<u>School Breakfast</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.559</u>	<u>Summer Food Program</u>
Dollar threshold used to determine Type A Programs	<u>\$ 1,690,134</u>
Auditee qualified as low-risk auditee?	<u> </u> yes <u> X </u> no



**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 2 – Schedule of Financial Statement Findings*

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

**Finding 2011-1:**

Our audit of purchase orders and expenditures revealed the following:

- Salaries and wages are encumbered at the beginning of the fiscal year for the full amount of the respective budget line item appropriation rather than for projected obligations of existing personnel of the District for the fiscal year.
- Budget appropriations and related encumbrances were not modified or adjusted to reflect new hires or the transfer/termination of existing employees.
- Purchase orders for employee health benefits were encumbered on a monthly basis as invoices were received rather than at the beginning of the fiscal year for the projected obligation of the District for the fiscal year.

**Criteria or specific requirement:**

Generally Accepted Accounting Principles and Encumbrance Accounting

**Condition:**

Encumbrances for salaries and wages and employee health benefits did not accurately reflect projected costs for existing personnel of the District during the school year.

**Questioned Costs:**

None.

**Context:**

A purchase order was created on July 1, 2010, which encumbered the full budgeted amount of each salary and wage line item in the District budget. During the course of the year, neither the purchase order, nor the appropriation, was adjusted or modified prior to the hiring of new employees or the transfer/resignation/termination of existing employees.

Purchase orders were created on a monthly basis when health benefit bills were received by the District.

**Effect:**

The monthly reports of the Board Secretary do not accurately reflect outstanding encumbrances and available balances of individual budget appropriation line items during the year.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 2 – Schedule of Financial Statement Findings*

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

**Finding 2011-1: (Continued)**

**Cause:**

Unknown.

**Recommendation:**

Internal control procedures be reviewed and revised to ensure purchase orders for salaries and wages, as well as employee health benefits are encumbered and adjusted accordingly and budget appropriation line accounts are modified to reflect projected obligations of the District for the fiscal year.

**Management's Response:**

Management has reviewed this finding and has indicated it will review its procedures and systems and make appropriate revisions to ensure corrective action be taken.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 2 – Schedule of Financial Statement Findings*

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

**Finding 2011-2:**

Our audit of the capital assets revealed the following:

- Records were not presented for audit in a timely manner.
- Certain assets acquired during the fiscal year were not included in the capital assets accounting system at year end.
- Certain supplies and materials purchased were charged to the capital outlay budget (Fund 12) rather than to the operating budget (Fund 11) line accounts.
- The District provided a reconciliation of variances between the financial accounting records and the capital assets accounting system. However, adjustments to the respective budget and capital assets system records were not made to account for such reconciled variances.

**Criteria or specific requirement:**

Generally Accepted Accounting Principles.

**Condition:**

Capital assets were not updated, maintained and reconciled to the budgetary accounting system in a timely manner.

**Questioned Costs:**

None.

**Context:**

Approximately \$120,000 of capital improvements and acquisitions were not reported in capital assets year-end report. Approximately \$600,000 of supply and material expenditures were charged to equipment budget line accounts.

**Effect:**

The District's capital asset report does not reflect all District owned assets. Certain operating expenditures were misclassified as capital expenditures in the budgetary accounting records.

**Cause:**

Unknown.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 2 – Schedule of Financial Statement Findings*

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

**Finding 2011-2: (Continued)**

**Recommendation:**

Internal controls over capital assets reporting be reviewed and enhanced to ensure that the capital assets accounting and reporting system is updated timely and reflects all capital assets maintained by the District and that only capital improvements and acquisitions are charged to the capital outlay budget line accounts in accordance with the State Uniform Minimum Chart of Accounts.

**Management's Response:**

Management has reviewed this finding and has indicated it will review its procedures and systems and make appropriate revisions to ensure corrective action is taken.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

**Finding 2011-3:**

Our audit indicated that the District did not always provide notification to the Office of the State Comptroller of contracts awarded for amounts exceeding \$2 million in accordance with NJSA 52:15C-10.

**Criteria or specific requirement:**

NJSA 52:15C-10.

**Condition:**

Several contracts were noted in which the award amount exceeded \$2 million for which notification to the Office of the State Comptroller was not made.

**Questioned Costs:**

None.

**Context:**

Notification was not made to the Office of State Comptroller as required for contracts awarded for janitorial services, transportation services and tuition.

**Effect:**

The District was not in compliance with state statutes regarding the Office of the State Comptroller.

**Cause:**

Adequate procedures were not in place to notify the Office of State Comptroller of contracts awarded for amounts in excess of \$2 million.

**Recommendation:**

Continued efforts be made to ensure in all instances notification be provided to the Office of the State Comptroller of contracts awarded by the District with exceed \$2 million in accordance with NJSA 52:15C-10.

**Management's Response:**

Management has reviewed this finding and has indicated procedures have been developed and will be implemented to ensure timely notification is made for required contract awards.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 3 – Schedule of Federal and State Award Findings and Questioned Costs*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

**CURRENT YEAR FEDERAL AWARDS**

**Finding 2011-4:**

**Finding** – Our audit of the Federal No Child Left Behind Program revealed the following:

- Grant receipts were not allocated to the proper program year as reflected in the Electronic Web-Enabled Grant (“EWEG”) system.
- Final grant report expenditures filed on the EWEG system were not always in agreement with the District’s accounting records and reports of audit.

**Federal Program Information:**

84.010A	Title I
84.367A	Title II – Part A

**Criteria or Specific Requirement:**

OMB Circular A-133 Compliance Supplement.

**Condition:**

Grant receipts were recorded by the District to the oldest program year rather than the program year being requested for reimbursement. Grant expenditures per the final reports were not in agreement with the expenditures reported in the District accounting records and annual audit reports for the respective program year.

**Questioned Costs:**

None.

**Context:**

The District received \$10,931,241 and \$5,919,463 for the 2010-11 and 2009-10 Title I program years, respectively. District accounting records reflect \$10,040,966 and \$6,197,298, respectively, for the same program years.

The District received \$1,770,757 and \$797,911 for the 2010-11 and 2009-10 Title II-A program years, respectively. District accounting records reflect \$1,352,541 and \$1,266,800, respectively, for the same program years.

The final reports filed on the EWEG system for the 2009-10 program year for Title I and Title II-A reflected variances of \$219,920 and \$99,294 when comparing program expenditures to the District’s accounting records.

**Effect:**

The District was not in compliance with cash management and reporting requirements of the grant program.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 3 – Schedule of Federal and State Award Findings and Questioned Costs*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

**CURRENT YEAR FEDERAL AWARDS (Continued)**

**Finding 2011-4: (Continued)**

**Recommendation:**

Internal controls over federal grant reporting be reviewed and enhanced to ensure that:

- Grant receipts are recorded in the District's accounting records to the program year requested for reimbursement.
- Final grant report expenditures are in agreement with amounts reported in the District's accounting records and reports of audit for the respective program year.

**Management's Response:**

Management has reviewed this finding and has indicated it will review its procedures and systems and make appropriate revisions to ensure corrective action be taken.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

*Part 3 – Schedule of Federal and State Award Findings and Questioned Costs*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

**CURRENT YEAR STATE AWARDS**

**Finding 2011-5**

Our audit revealed that salaries of two (2) Assistant Superintendents of Operations were allocated to Improvement of Instructional Services rather than to General Administration salary budget line accounts. In addition, we noted certain capital improvements and equipment acquisitions were charged to the operating budget (Fund 11) rather than the capital outlay budget (Fund 12) line accounts.

**State program information:**

Equalization Aid	11-495-034-5120-078
Security Aid	11-495-034-5120-084
Special Education Aid	11-495-034-5120-089

**Criteria or specific requirement:**

State Aid/Grant Compliance Supplement

**Condition:**

See Finding.

**Questioned Costs:**

None.

**Context:**

Two (2) Assistant Superintendents of Operations; salaries totalling \$315,000 were charged to budget appropriation line item 11-000-221-101, improvement of instructional services rather than 11-000-230-100, general administration. Approximately \$600,000 of supplies and material expenditures were charged to equipment budget line accounts.

**Effect:**

The District was not in compliance with specific requirements of the State Aid – Public Grant Compliance supplement.

**Recommendation:**

The District reference The Uniform Minimum Chart of Accounts for New Jersey Public Schools, 2008 Edition and other available reference materials, such as the Budget Guidelines, for the proper classifications required to be in compliance with N.J.A.C. 6A:23A-16.2(f).

**Management's Response:**

Management has reviewed this finding and has indicated it will revise the transfer worksheet to ensure amounts reported agree with the District's budget report.

**PATERSON PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

**STATUS OF PRIOR YEAR FINDINGS**

**Finding 2010-1:**

Our audit of outstanding year end purchase orders revealed the following:

- Prior year accounts payable in excess of \$1.9 million were cancelled during the current year.
- Certain purchase orders were misclassified as reserved for encumbrances or accounts payable at year end.
- Certain purchase orders classified as accounts payable were overstated at year end.

**Current Status**

Corrective action has been taken.

**Finding 2010-2:**

Our audit indicated that the District did not provide notification to the Office of the State Comptroller of contracts awarded for amounts exceeding \$2 million in accordance with NJSA 52:15C-10.

**Current Status**

See Finding 2011-3.

**Finding 2010-3:**

Our audit of contracts revealed the following:

- A contract was awarded by the District in a previous year for a project which the District chose to abandon. However, this contract was not rescinded by formal action and made part of the District minutes.
- A contract awarded by public advertisement for bids during 2009-10 was amended to reduce the original contract award amount without formal action taken by the District.

**Current Status**

Corrective action has been taken.

**PATERSON PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

**STATUS OF PRIOR YEAR FINDINGS (Continued)**

**Finding 2010-4:**

Our audit revealed a certain contract was awarded as a professional services contract award without public advertising for bids for certain services included in the contract that may not have been exempt as defined in the Public School Contracts Law.

**Current Status**

Corrective action has been taken.

**Finding 2010-5**

The monthly transfer worksheet did not properly calculate the maximum transfer amount. Furthermore, the transfer report does not agree with the transfer amounts reflected on the District's budget report. We noted transfers in excess of ten percent (10%) that were not reported on the June 2010 transfer worksheet.

**Current Status**

Corrective action has been taken.

**Finding 2010-6:**

Our audit of contract revealed the following:

- A contract was awarded by the District in a previous year for a project which the District chose to abandon. However, this contract was not rescinded by formal action and made part of the District minutes.
- A contract awarded by public advertisement for bids during 2009-10 was amended to reduce the original contract award amount without formal action taken by the District.

**Current Status**

Corrective action has been taken.