

**PATERSON PUBLIC SCHOOLS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

PATERSON PUBLIC SCHOOLS

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Annual Comprehensive Financial Report
Year Ended June 30, 2024

Annual Comprehensive Financial Report

of the

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Year Ended June 30, 2024

Prepared by

Paterson Public Schools
Business Office

PATERSON PUBLIC SCHOOL DISTRICT
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INTRODUCTORY SECTION



June Gray
Interim School Business Administrator
Email: jgray@paterson.k12.nj.us

Dr. Laurie W. Newell
Superintendent of Schools

January 9, 2025

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

Dear Commissioner Martinez and Members of the Board:

The Annual Comprehensive Financial Report (ACFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2024, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the district. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the district. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities are included.

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

SECTION 1 – REPORT FORMAT

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

- **Introductory Section**—This section includes this transmittal letter, the district's organization chart and a list of principal officials. This section is intended to familiarize the reader with the organization structure of the school district, the nature and scope of the services it provides, and the specifics of its legal operating environment. It is primarily designed for the taxpayer.
- **Financial Section**—This includes the independent auditor's report, the Management Discussion and Analysis (MD&A), basic financial statements, supplemental information, and the combining and individual fund schedules. It is primarily designed for oversight and legislative bodies.

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

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

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

SECTION 2 - PROFILE OF THE GOVERNMENT

Paterson Public School District

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

The school system has 30,000 students who speak twenty-five different languages. The school system currently has forty-four schools with almost 5,000 full and part-time employees and a 2023-24 budgeted per pupil expenditure of \$20,239.

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

On August 7, 1991, the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The district remained under state operation for twenty-nine years until January 6, 2021, when the District regained local control.

Resident Enrollment

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

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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2023-24 are \$124,402,858 for 6,674 pupils enrolled.

School Year	Charter School Pupils Enrolled
2014-15	2375
2015-16	2530
2016-17	2685
2017-18	3,592
2018-19	4080
2019-20	4557
2020-21	5039
2021-22	5365
2022-23	5963
2023-24	6674

The district has appropriated \$18,275,134 in its 2023-24 budget to educate 1,770 students at the Passaic County Technical Institute (PCTI).

School Year	Regular Students	SPED Students	Total Students Enrolled
2014-15	1,704	62	1,766
2015-16	1,622	49	1,671
2016-17	1,580	52	1,632
2017-18	1,508	33	1,541
2018-19	1,601	29	1,630
2019-20	1,668	34	1,702
2020-21	1721	46	1767
2021-22	1755	54	1809
2022-23	1661	58	1719
2023-24	1712	58	1770

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

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

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

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

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

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

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

Strategic Plan—District Priorities:

- Goal Area #1: Teaching & Learning
- Goal Area #2: Facilities
- Goal Area #3: Communications & connections
- Goal Area #4: Efficient and Responsive Operations

INTERNAL ACCOUNTING CONTROLS

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

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

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

BUDGETARY CONTROLS

Paterson Public Schools' 2023-24 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *PATERSON: A PROMISING TOMORROW: FIVE YEAR STRATEGIC PLAN 2019-2024*. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2023-24 Budget Statement*.

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line-item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reserved fund balance on June 30, 2024.

ACCOUNTING SYSTEM AND REPORTS

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

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

INDEPENDENT AUDIT

State Statutes require an annual audit by Independent Certified Public Accountants or Registered Municipal Accountants. The accounting firm of Weilkotz & Co. was appointed to complete the 2023-24 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report.

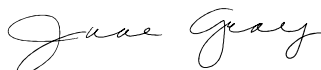
The auditor's report related specifically to the single audit is included in the single audit section of this report.

SECTION 4: ACKNOWLEDGEMENTS

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

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

Respectfully submitted,



Mrs. June Gray
Interim School Business Administrator

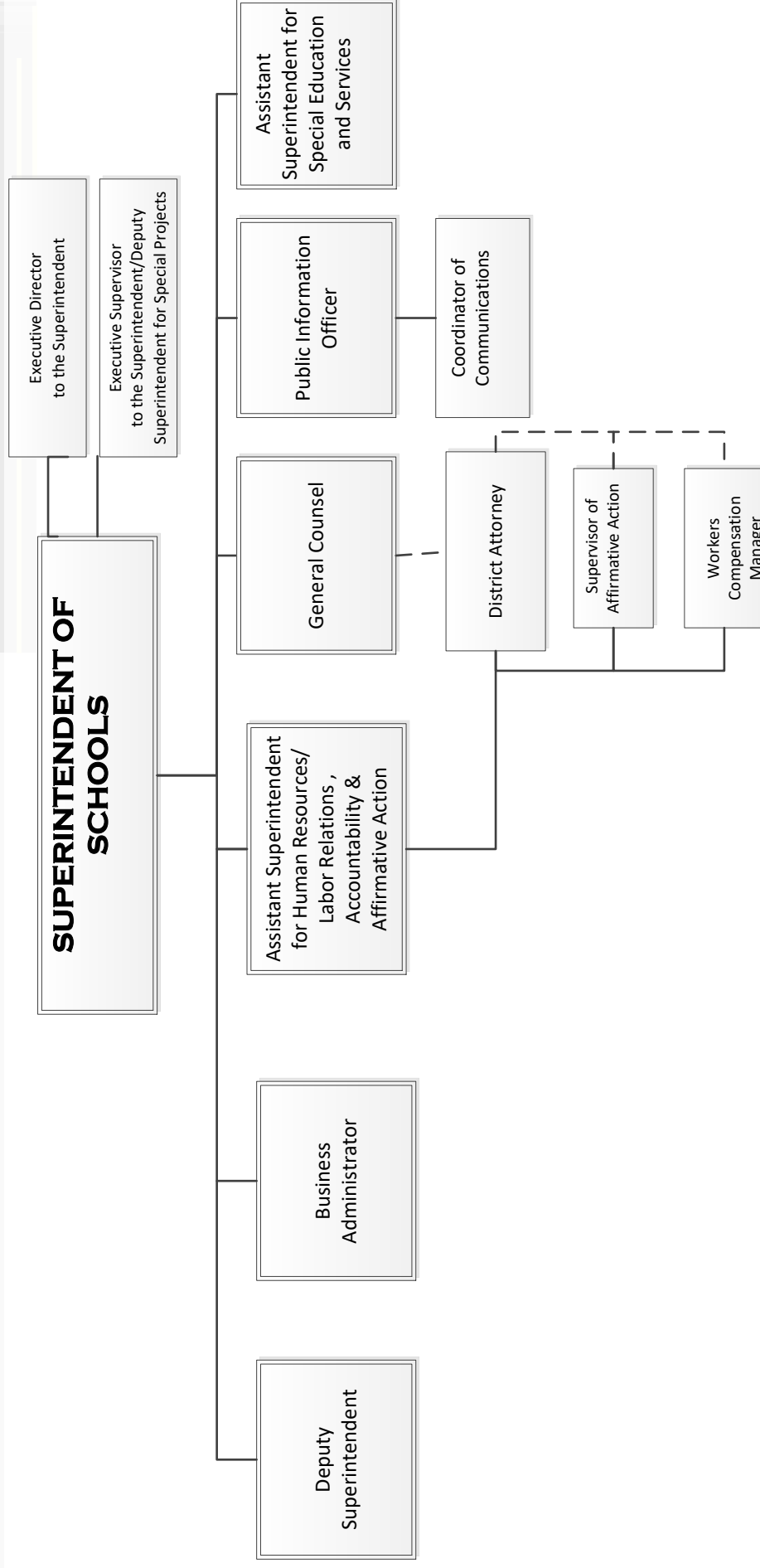


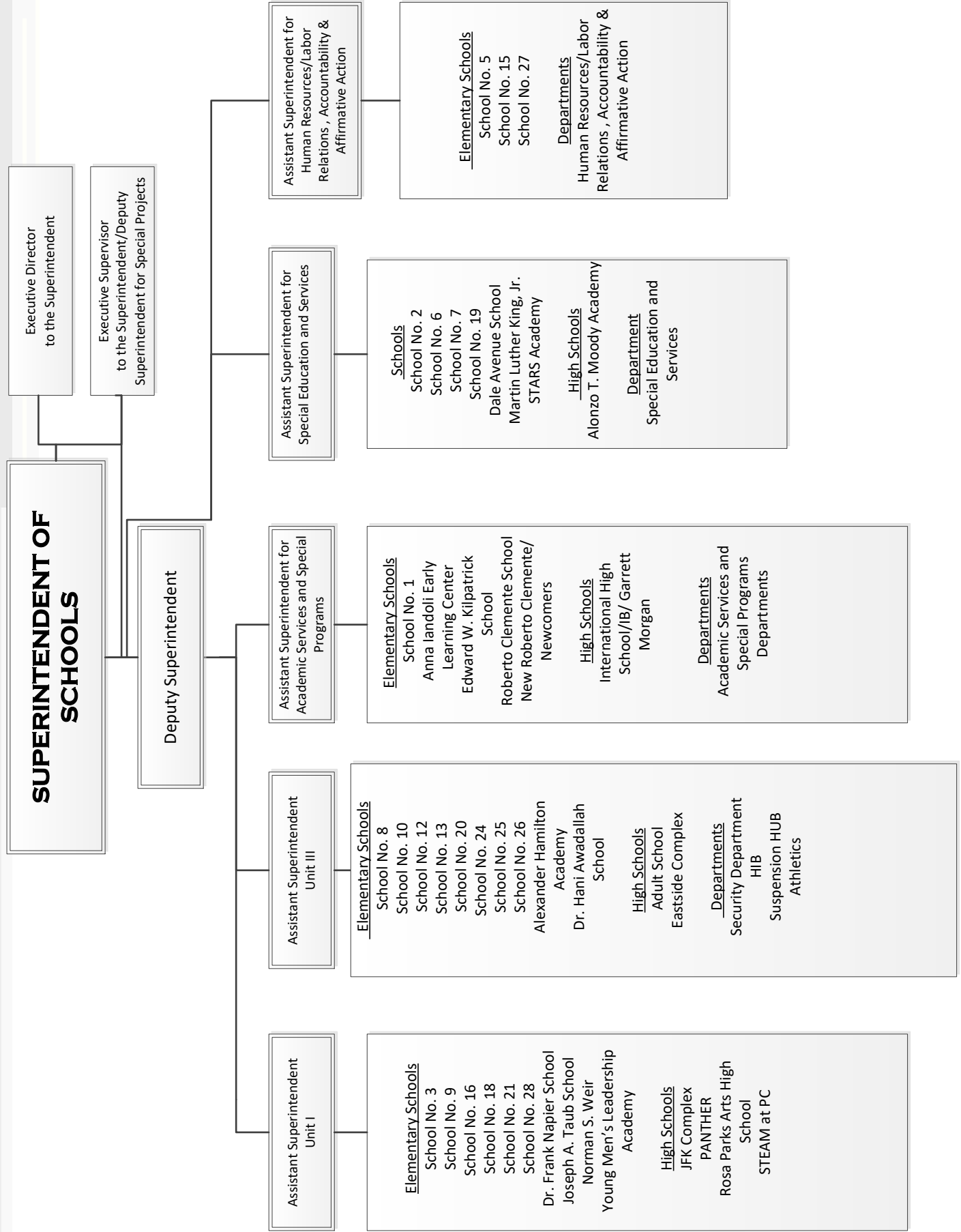
Organizational Chart

Laurie W. Newell, Ph.D.
Superintendent of Schools

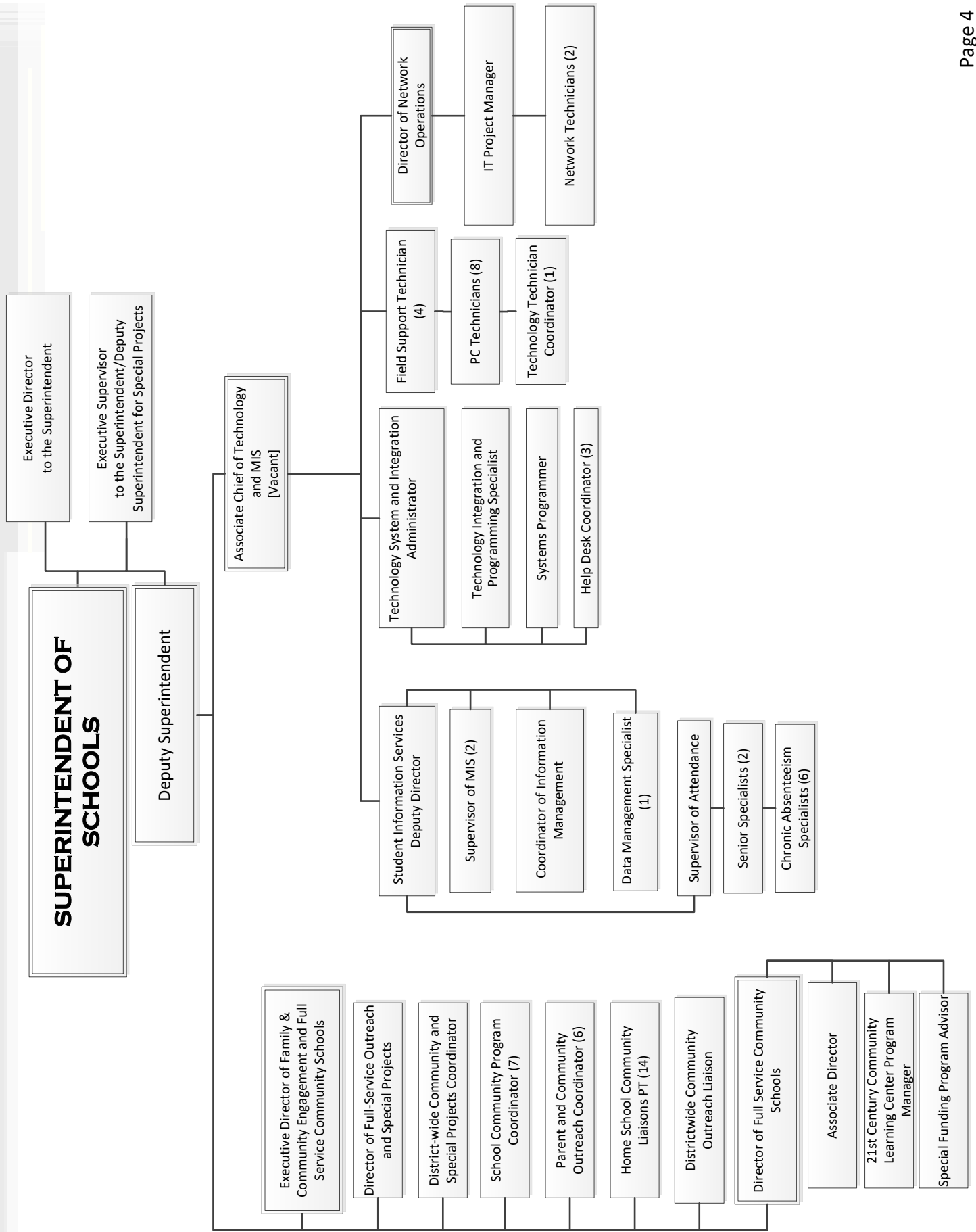
Rodney Henderson, Ed.D.
Deputy Superintendent

ORGANIZATIONAL CHART

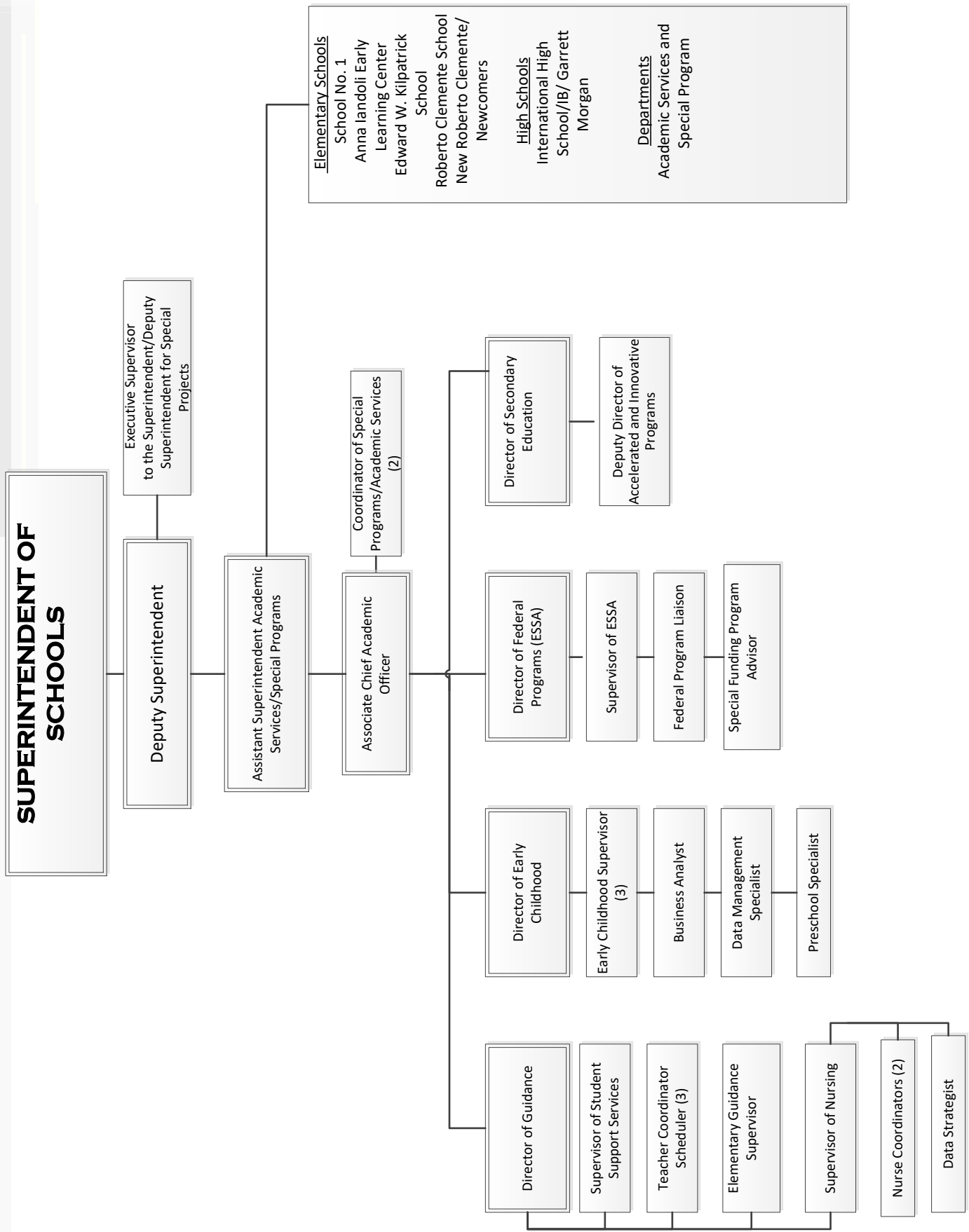


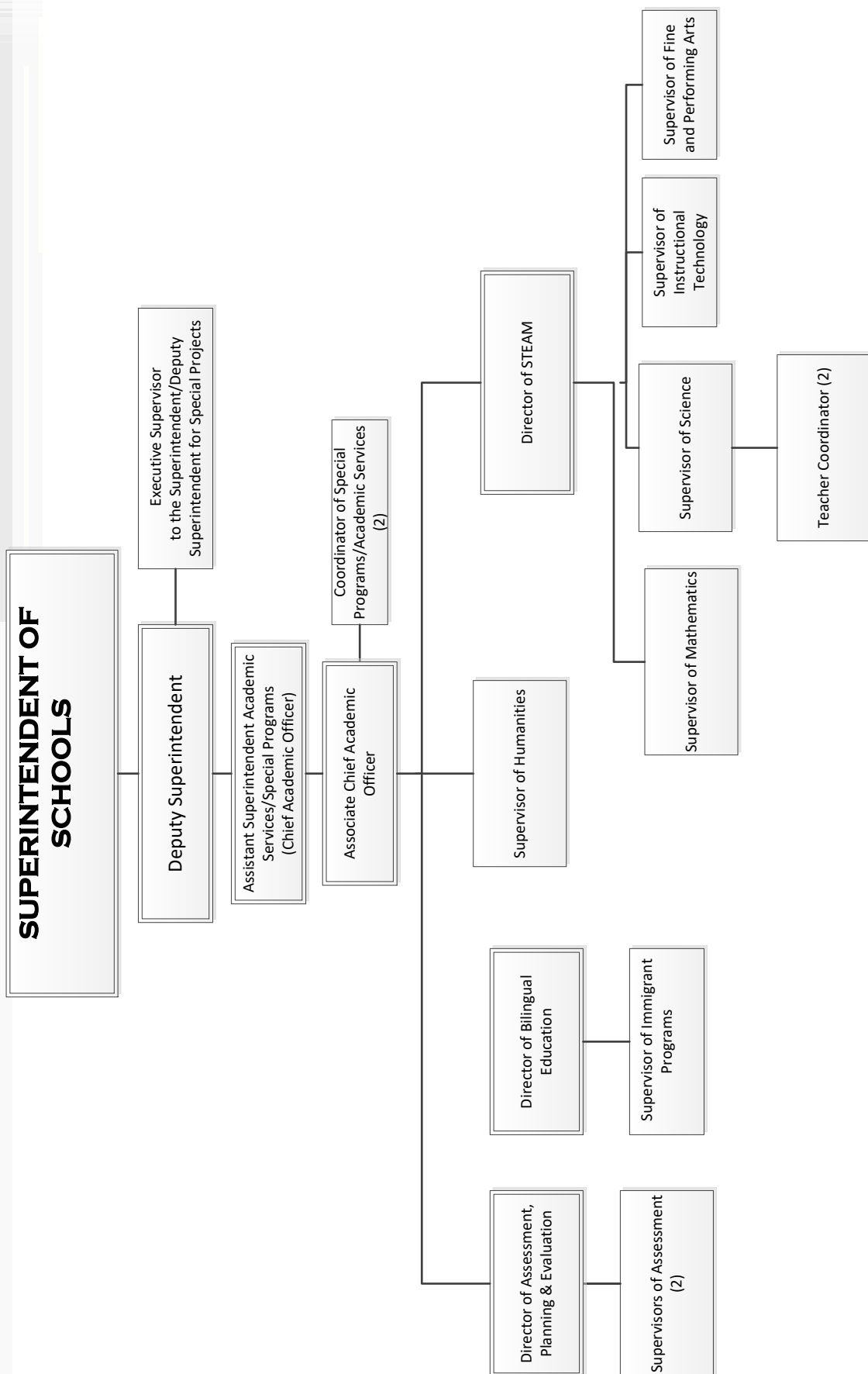


ORGANIZATIONAL CHART



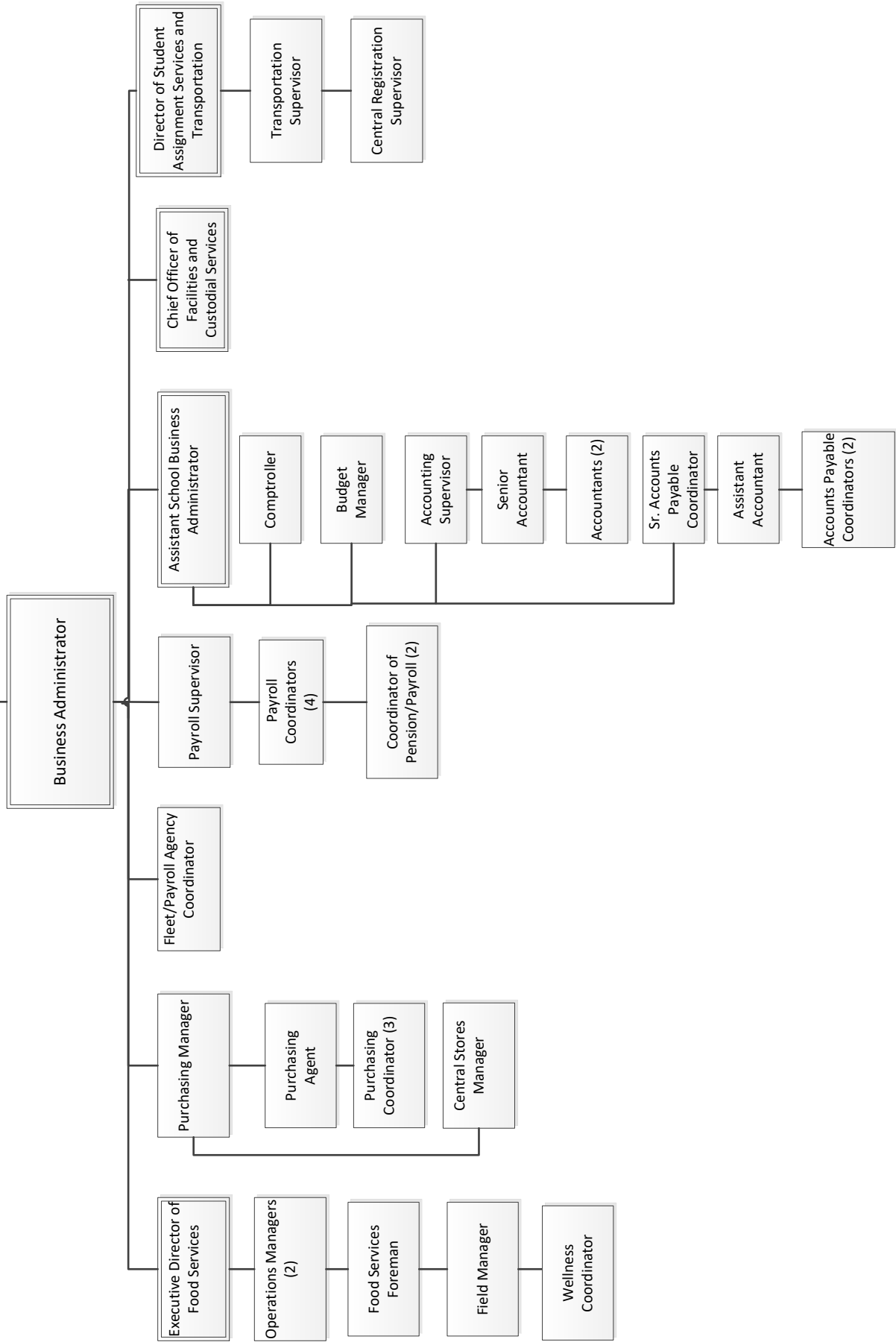
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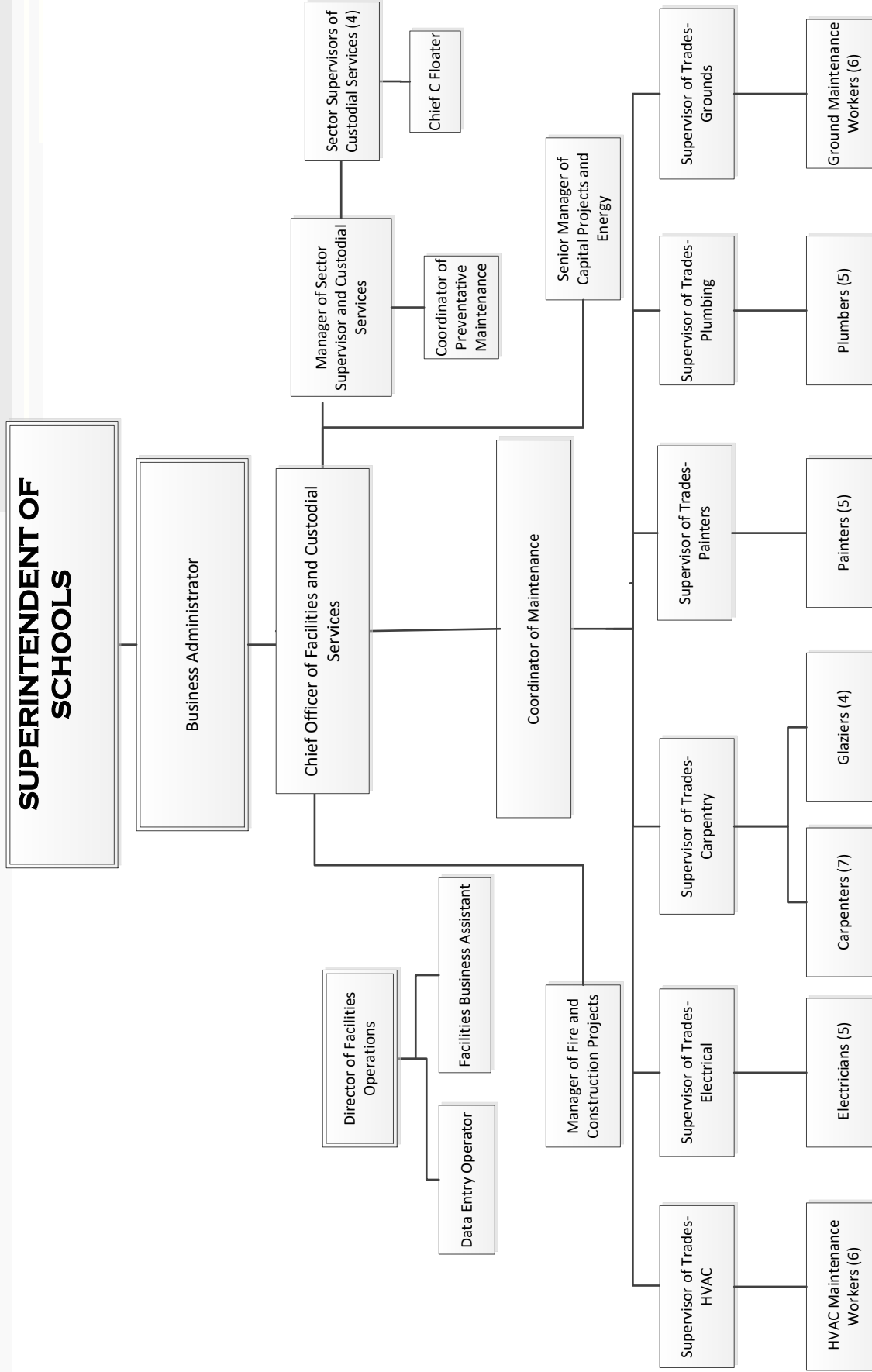




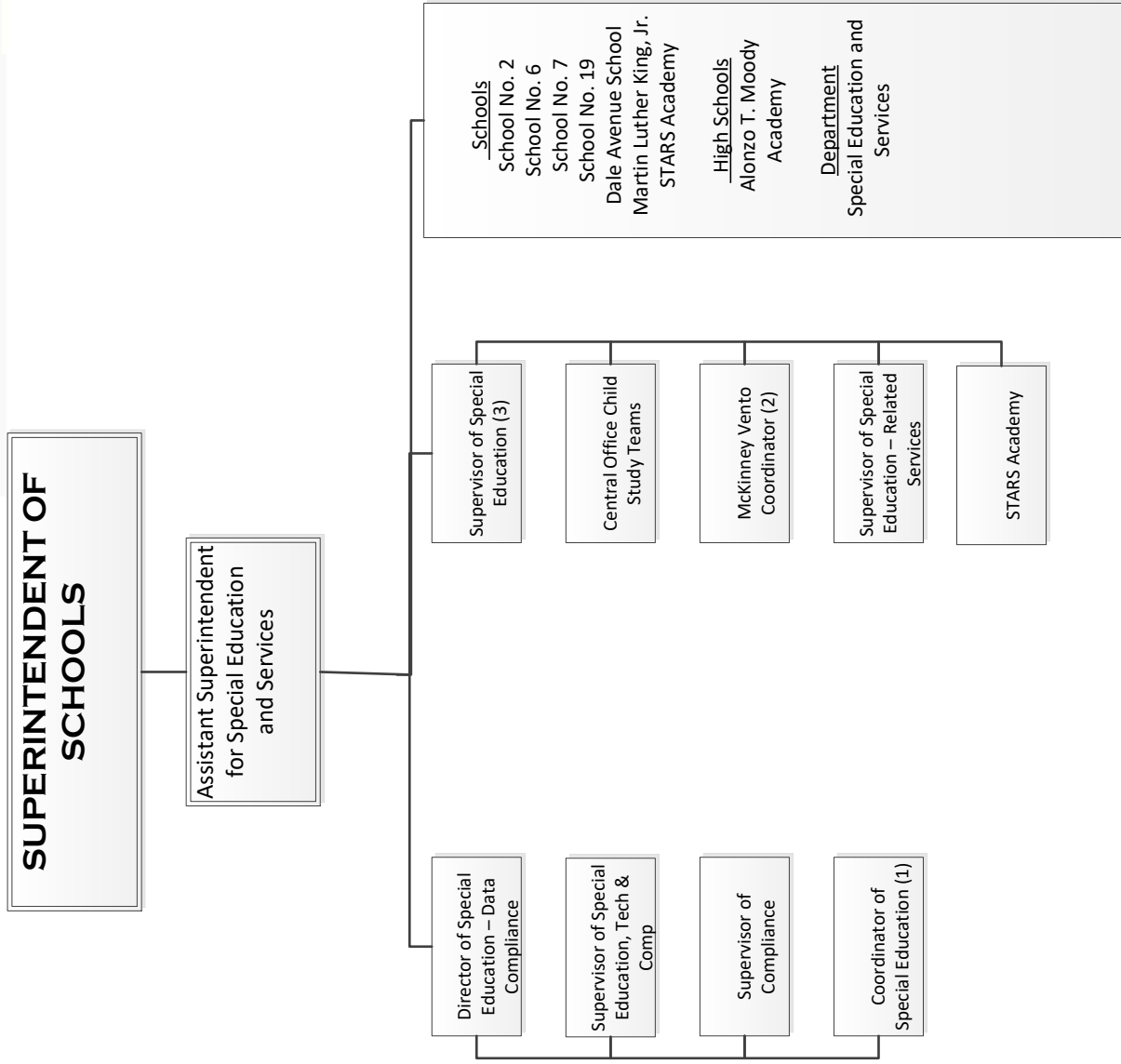
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SUPERINTENDENT OF SCHOOLS

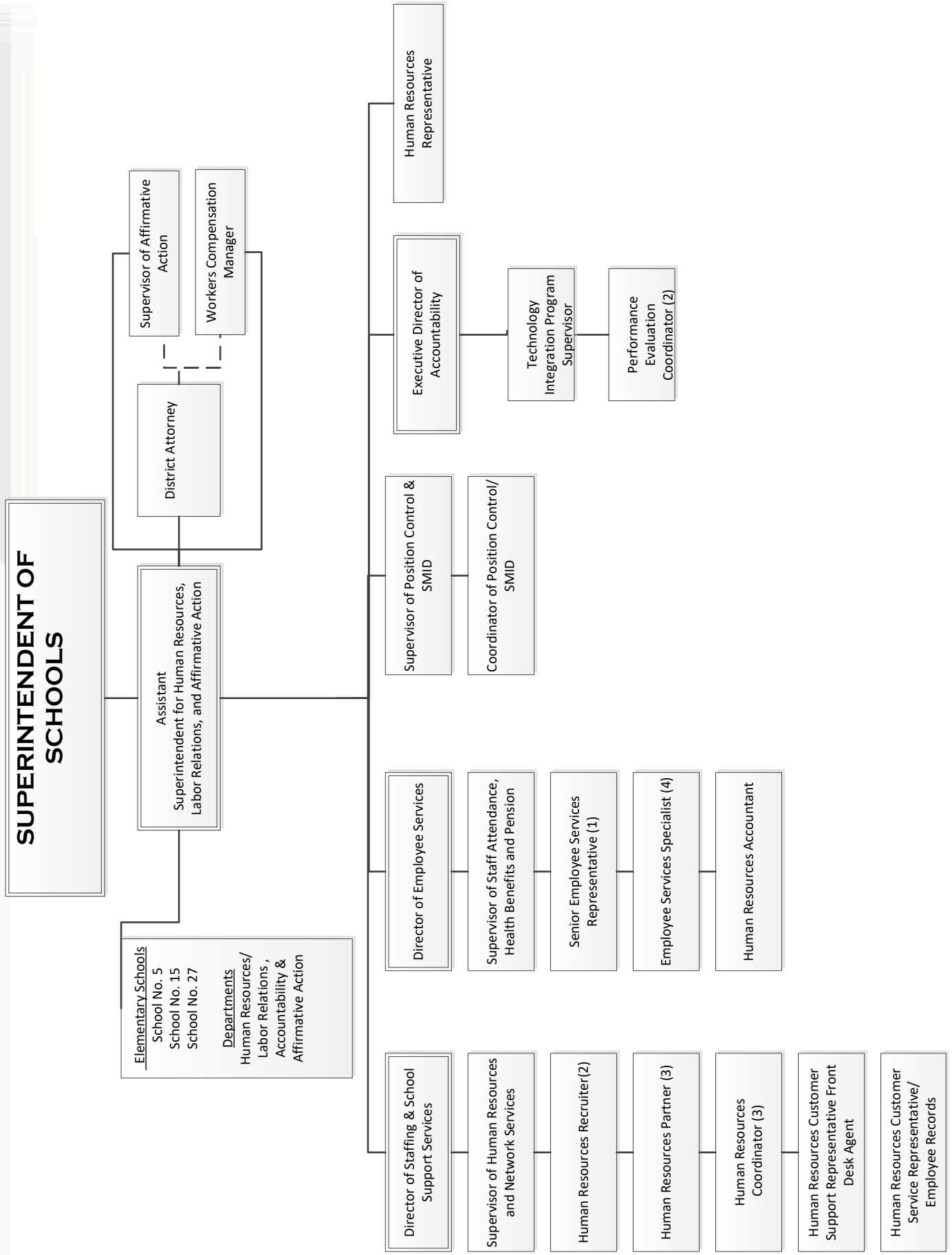




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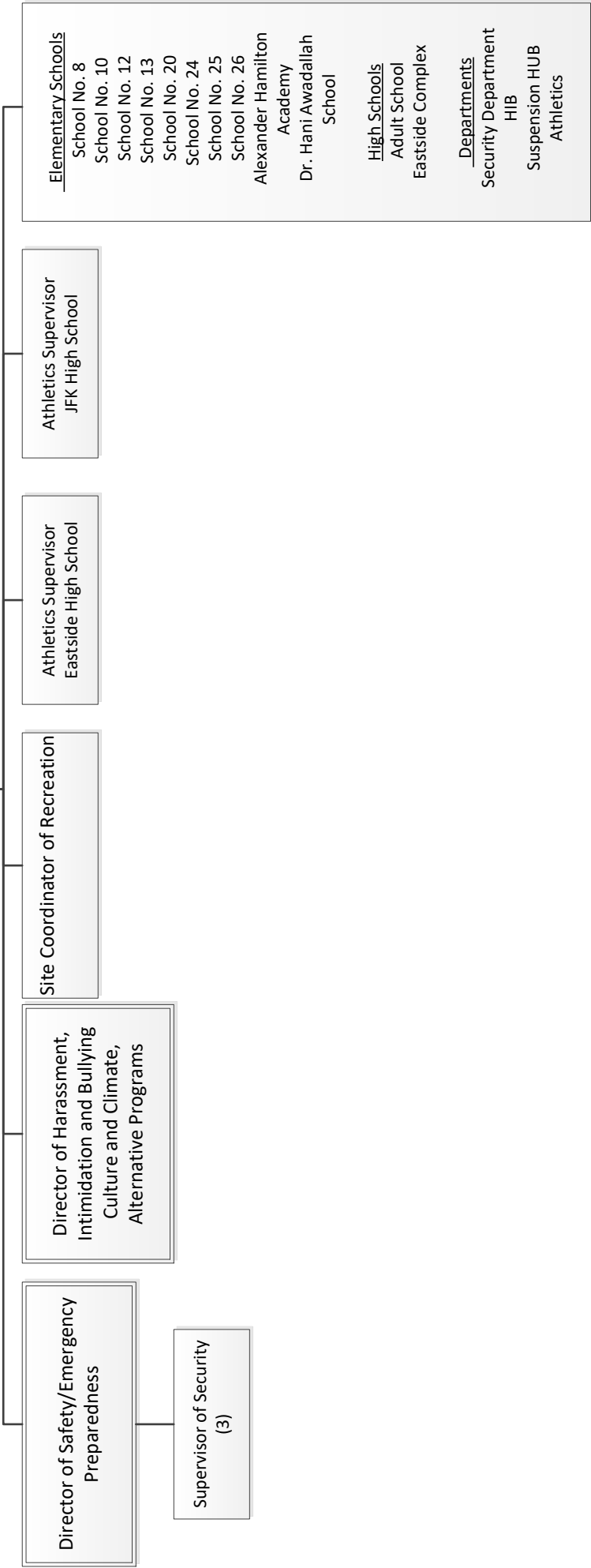
ORGANIZATIONAL CHART



ORGANIZATIONAL CHART

SUPERINTENDENT OF SCHOOLS

Assistant Superintendent Unit III



PATERSON PUBLIC SCHOOLS

JUNE 30, 2024

BOARD MEMBERS

TERM EXPIRES

Ms. Manuel Martinez Jr., President

January 2025

Mr. Kenneth Simmons, Vice President

January 2027

Mr. Joel Ramirez

January 2027

Mr. Eddie Gonzalez

January 2026

Mr. Kenneth Simmons

January 2027

Ms. Oshin Castillo-Cruz

January 2025

Ms. Nakima Redmon

January 2025

Ms. Della McCall

January 2026

Ms. Valerie Freeman

January 2026

PATERSON PUBLIC SCHOOLS

Consultants and Advisors JUNE 30, 2024

Architects of Record

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

DiCara/Rubino
30 Galesi Drive
Wayne, NJ 07470

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

FVHD
1515 Lower Ferry Road
Trenton, NJ 08628

Grant Engineering & Construction Group
211 Warren Street, Suite 209
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Official Depository

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FINANCIAL SECTION



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

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PAUL J. CUVA, CPA, RMA, PSA
KARI FERGUSON, CPA, RMA, CMFO, PSA
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Board of Education of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of the Paterson Public Schools Board of Education, in the County of Passaic, State of New Jersey, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Paterson Public Schools Board of Education's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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



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Other Information

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

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

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



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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2025 on our consideration of the Paterson Public Schools Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Paterson Public Schools Board of Education's internal control over financial reporting and compliance.

Steven D. Wielkatz

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

Wielkatz & Company, LLC

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

January 9, 2025



**REQUIRED SUPPLEMENTARY
INFORMATION - PART I**

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The discussion and analysis of the City of Paterson Board of Education's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2024. The intent of this discussion and analysis is to look at the District's financial performance as a whole and should not be interpreted as a replacement for the audit which consists of the financial statements and other supplemental information that presents all the District's revenues and expenditures by program for the General Fund, Special Revenue Fund, Debt Service and Enterprise Fund.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Paterson Board of Education exceeded its liabilities, and deferred inflows of resources at the close of the fiscal year by \$272,157,318. (Net Position).
- In total, net position increased by \$13,346,208. Net position of the governmental activities increased by \$12,528,722 and net position of business-type activities increased by \$817,486.
- General revenues accounted for \$706,936,327 in revenue or 83 percent of all governmental and business-type activities revenues. Program specific revenues in the form of charges for services and sales, grants, and contributions accounted for \$142,872,529 or 17 percent of total revenues of \$849,808,856.
- The School District had \$813,859,809 in expenses related to governmental activities; only \$121,102,140 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of \$705,286,392 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$40,112,599.
- The General Fund fund balance at June 30, 2024 was \$28,870,509, a decrease of \$8,080,346 compared to the ending fund balance at June 30, 2023 of \$36,950,855.
- The General Fund unassigned budgetary fund balance at June 30, 2024 was \$(44,333,805) which represents a decrease of \$2,238,110 compared to the ending unassigned budgetary fund balance at June 30, 2023 of \$(42,095,695). The decrease is primarily due to the increase of deferred state aid.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

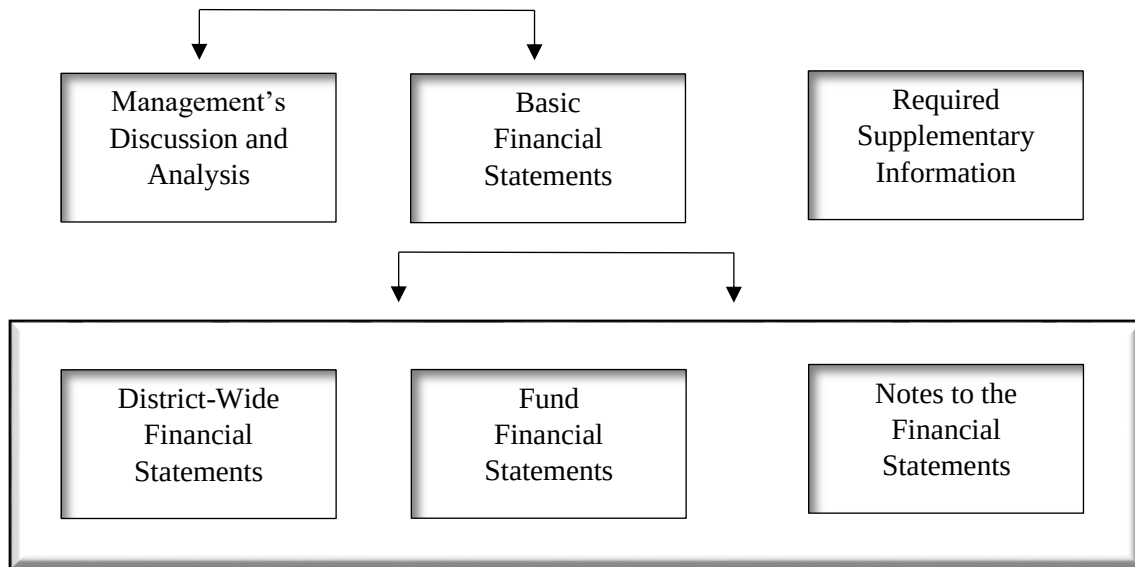
**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual 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 district governmental funds statements tell how basic services were financed in the short term as well as what remains for future spending.
- Proprietary funds statements offer short-term and long-term financial information about the activities the district operated like businesses.

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



**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS, (continued)

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 are detailed below. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

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 regular and special education and building maintenance	Activities the district operates similar to private businesses: Enterprise fund	Instances in which the district administers resources on behalf of someone else, such as custodial accounts
Required Financial Statements	Statements of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenses, and Changes in Fund Net Position Statement of Cash Flows	Statements of Fiduciary Net Position Statement of Changes In Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/ Deferred Outflows/ Inflows of Resources/ Liability Information	All assets, deferred outflows/inflows of resources and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be utilized and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term funds do not currently contain capital assets
Type of Inflow/ Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District as a whole (district-wide statements), and then proceed to provide an increasingly detailed look at specified financial activities.

District-Wide Financial Statements

The *statement of net position and statement of activities* reports information about the District as a whole and about its' activities in a manner that helps answer the question, "Is the District better or worse off as a result of the year's activities?" These statements include all assets and liabilities of the District using the accrual basis of accounting, similar to the accounting used by private sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

Both of the district-wide financial statements distinguish functions of the Paterson Board of Education that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*).

In the *Statement of Net Position and the Statement of Activities*, the District is divided into two distinct kinds of activities:

- Governmental Activities – All of the school district's programs and services are reported here including instruction, support services, operation and maintenance of plant facilities, pupil transportation and extracurricular activities.
- Business-type Activity – This service is provided on a charge for goods and services basis to recover all the expenses of the goods or services provided. The Food Service Enterprise fund is reported as business activities.

The two statements report the District's net position and changes in them. The change in net position can be utilized by a reader to assist in determining whether the District's financial health is improving or deteriorating. However, the reader should also consider non-financial factors such as property tax base, current New Jersey laws restricting revenue growth, student enrollment growth, facility conditions, required educational programs and other factors in determining the District's overall financial health.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the district-wide financial statements. However, unlike the district-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash.

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

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

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

Proprietary Funds

Proprietary funds use the accrual basis of accounting, the same as on the district-wide statements, therefore the statements will essentially match the business-type activities portion of the district-wide statements. The Paterson Board of Education uses proprietary funds to account for its food service program.

Notes to the Financial Statements

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

Other Information

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

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

DISTRICT-WIDE FINANCIAL ANALYSIS

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

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

The School District's net position was \$272,157,318 at June 30, 2024 and \$258,811,110 at June 30, 2023. Restricted items of net position are reported separately to show legal constraints that limit the School District's ability to use these items of net position for day-to-day operations. Our analysis below focuses on the net position for 2024 compared to 2023 (Table 1) and change in net position (Table 2) of the School District.

Table 1

**Net Position
June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets						
Current and Other Assets	131,388,781	119,031,310	6,062,152	6,003,698	137,450,933	125,035,008
Capital Assets	<u>389,640,044</u>	<u>378,456,177</u>	<u>244,420</u>	<u>133,050</u>	<u>389,884,464</u>	<u>378,589,227</u>
Total Assets	<u>521,028,825</u>	<u>497,487,487</u>	<u>6,306,572</u>	<u>6,136,748</u>	<u>527,335,397</u>	<u>503,624,235</u>
Deferred Outflows:						
Deferred Outflows of Resources						
Related to PERS	<u>18,803,899</u>	<u>17,622,387</u>	<u> </u>	<u> </u>	<u>18,803,899</u>	<u>17,622,387</u>
Total Deferred Outflows	<u>18,803,899</u>	<u>17,622,387</u>	<u> </u>	<u> </u>	<u>18,803,899</u>	<u>17,622,387</u>
Liabilities						
Current Liabilities	101,753,127	89,548,304	1,852,615	2,500,277	103,605,742	92,048,581
Noncurrent Liabilities	<u>160,807,396</u>	<u>149,603,299</u>	<u> </u>	<u> </u>	<u>160,807,396</u>	<u>149,603,299</u>
Total Liabilities	<u>262,560,523</u>	<u>239,151,603</u>	<u>1,852,615</u>	<u>2,500,277</u>	<u>264,413,138</u>	<u>241,651,880</u>
Deferred Inflows:						
Deferred Premium on bonds	638,750	676,323			638,750	676,323
Related to PERS	<u>8,930,090</u>	<u>20,107,309</u>	<u> </u>	<u> </u>	<u>8,930,090</u>	<u>20,107,309</u>
Total Deferred Inflows	<u>9,568,840</u>	<u>20,783,632</u>	<u>0</u>	<u>0</u>	<u>9,568,840</u>	<u>20,783,632</u>
Net Position						
Invested in Capital Assets-						
Net of Related Debt	345,096,196	340,623,927	244,420	133,050	345,340,616	340,756,977
Restricted	84,446,404	82,086,344			84,446,404	82,086,344
Unrestricted	<u>(161,839,239)</u>	<u>(167,535,632)</u>	<u>4,209,357</u>	<u>3,503,421</u>	<u>(157,629,882)</u>	<u>(164,032,211)</u>
Total Net Position	<u>267,703,361</u>	<u>255,174,639</u>	<u>4,453,777</u>	<u>3,636,471</u>	<u>272,157,138</u>	<u>258,811,110</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Changes in Net Position:

The District's total net position increased \$13,346,208 over the course of the 2023-2024 fiscal year (See Table 2). Net position invested in capital assets increased \$4,583,639 due to current fiscal year depreciation, offset by capital asset additions and paydown of right to use leased assets, offset by amortization. Restricted net position increased \$2,256,005 as a result of net increases in the unemployment reserve and encumbrances, offset by a net decrease in student activities and amounts designated for subsequent years budget and excess surplus. Unrestricted net position increased \$6,506,564 primarily due to changes in compensated absences payable, net pension liability, deferred inflows and outflows of resources related to pensions, unexpended budget appropriations and an excess in state revenues.

Table 2 below shows the changes in net position for fiscal year 2024 compared to 2023.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues						
Program Revenues:						
Charges for Services and Sales	\$1,121,827	\$985,286	\$300,495	\$60,823	1,422,322	1,046,109
Operating Grants and Contributions	112,343,071	113,615,812	21,469,894	20,564,435	133,812,965	134,180,247
Capital Grants and Contributions	7,637,242	3,974,129			7,637,242	3,974,129
General Revenues:						
Taxes:						
Property Taxes	73,168,370	67,748,491			73,168,370	67,748,491
Federal and State Aid not Restricted	606,571,929	581,232,791			606,571,929	581,232,791
Federal and State Aid	15,085,711	6,777,262			15,085,711	6,777,262
Miscellaneous Income	10,286,879	10,869,139	1,649,935	177,975	11,936,814	11,047,114
Other Restricted Miscellaneous Income	173,503	83,564			173,503	83,564
Transfers					0	0
Total Revenues and Transfers	<u>826,388,532</u>	<u>785,286,474</u>	<u>23,420,324</u>	<u>20,803,233</u>	<u>849,808,856</u>	<u>806,089,707</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Expenses						
Instruction:						
Regular	\$155,106,351	\$158,785,846			\$155,106,351	\$158,785,846
Special Education	44,999,757	43,768,265			44,999,757	43,768,265
Other Special Education	20,785,016	18,918,248			20,785,016	18,918,248
Other Instruction	7,877,327	8,006,195			7,877,327	8,006,195
Support Services:						
Tuition	51,100,562	39,220,342			51,100,562	39,220,342
Student & Instruction Related Services	151,701,631	145,342,802			151,701,631	145,342,802
General Administrative Services	5,980,370	5,551,024			5,980,370	5,551,024
School Administrative Services	20,126,310	20,005,710			20,126,310	20,005,710
Central Administration and Admin. Info. Tech.	11,580,813	9,837,813			11,580,813	9,837,813
Plant Operations and Maintenance	57,161,402	43,227,973			57,161,402	43,227,973
Pupil Transportation	26,725,196	26,337,240			26,725,196	26,337,240
Allocated Benefits	18,645,098	19,464,362			18,645,098	19,464,362
Unallocated Benefits	93,318,385	80,754,572			93,318,385	80,754,572
Charter Schools	124,402,858	103,799,998			124,402,858	103,799,998
Special Schools	1,364,125	1,541,388			1,364,125	1,541,388
Capital Outlay - Nondepreciable	15,624,777	8,085,680			15,624,777	8,085,680
Interest on Long-Term Debt	532,816	261,335			532,816	261,335
Unallocated depreciation	4,575,771	4,915,893			4,575,771	4,915,893
Capital lease obligations and Amortization	2,251,244	2,795,752			2,251,244	2,795,752
Food Service			22,602,838	21,388,201	22,602,838	21,388,201
Total Expenses and Transfers	<u>813,859,809</u>	<u>740,620,438</u>	<u>22,602,838</u>	<u>21,388,201</u>	<u>836,462,647</u>	<u>762,008,639</u>
Increase or (Decrease) in						
Net Position	<u>\$12,528,722</u>	<u>\$44,666,036</u>	<u>\$817,486</u>	<u>(\$584,968)</u>	<u>\$13,346,208</u>	<u>\$44,081,068</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Governmental Activities

Net position from the District's governmental activities increased by \$12,528,722 during the fiscal year. However, maintaining existing programs, the provision of multitude of special programs/services for student with special needs and the cost of employee benefits has placed great demands on the District's resources. As a result, careful management of expenses remains essential for the District to sustain its financial health. Increasing parental and student demands for new activities and programs must be evaluated thoroughly.

Business-Type Activities

The net position of the District's business-type activities increased by \$817,486 due to an increase in the number of meals claimed and the cancellation of prior year accounts payable.

Governmental and Business-Type Activities

As reported in the Statement of Activities the cost of all of our governmental and business-type activities this year was \$836,462,647. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only \$73,168,370 because some of the cost was paid by those who benefitted from the programs \$1,422,322, by other governments and organizations who subsidized certain programs with grants and contributions \$133,812,965, unrestricted federal and state aid \$606,571,929, restricted federal and state aid \$15,085,711, other restricted miscellaneous revenue \$173,503, federal and state aid capital outlay \$7,637,242, and miscellaneous sources \$11,936,814.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Governmental and Business-Type Activities, (continued)

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2024, and the amount and percentage of increases/(decreases) relative to the prior year.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2023</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Local Source	\$96,128,600	10.8%	\$7,943,290	9.01%	\$88,185,310
State Source	698,961,498	78.5%	42,104,054	6.41%	656,857,444
Federal Source	<u>95,123,707</u>	<u>10.7%</u>	<u>2,810,551</u>	3.04%	<u>92,313,156</u>
Total	<u><u>\$890,213,805</u></u>	<u><u>100.0%</u></u>	<u><u>\$52,857,895</u></u>	6.31%	<u><u>\$837,355,910</u></u>

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2023</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Current Expenditures:					
Instruction	\$201,588,538	22.6%	\$1,865,635	0.93%	\$119,722,903
Support Services	651,895,976	73.2%	57,824,779	9.73%	594,071,197
Debt Service	3,162,244	0.4%	72,212	100.00%	3,090,032
Capital Outlay	<u>33,445,097</u>	<u>3.8%</u>	<u>3,346,945</u>	11.12%	<u>30,098,152</u>
Total	<u><u>\$890,091,855</u></u>	<u><u>100.0%</u></u>	<u><u>\$63,109,571</u></u>	7.63%	<u><u>\$1,826,982,284</u></u>

Changes in expenditures were the result of varying factors.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS

The School District's budgets are prepared according to New Jersey law, and are based on accounting for certain transactions on the basis of cash receipts, disbursements and encumbrances. The most significant budgeted funds are the general fund, the special revenue fund and the debt service fund. The capital projects fund is funded by the bond proceeds and state aid; therefore, no budget is presented.

During the fiscal year ended June 30, 2024, the School District amended the budgets of these major governmental funds several times. Revisions in the budget were made to recognize revenues that were not anticipated and to prevent over-expenditures in specific line item accounts. Several of these revisions bear notation:

- TPAF, which is the state's contribution to the pension fund, is neither a revenue item nor an expenditure item to the district but is required to be reflected in the financial statements.
- During the fiscal year ended June 30, 2024, the School District amended the special revenue fund by \$39,143,513 for increases in local, state and federal grants.

General Fund

The General Fund actual revenue was \$1,001,893,262, including transfers. That amount is \$109,830,183 above the final amended budget of \$892,063,079. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of \$102,812,924 for TPAF pension and social security reimbursements, \$5,896,426 additional in local anticipated revenues, \$1,877,233 less in transfers, \$1,362,080 additional in extraordinary aid, and \$1,635,986 additional in other state and federal aid.

The actual expenditures of the General Fund were \$1,006,698,436, including transfers, which is \$87,185,856 above the final amended budget of \$919,512,580. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of \$102,812,924 for TPAF pension and social security reimbursements, \$1,761,796 less transfers, and \$13,865,272 of unexpended budgeted funds.

General Fund budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources decreasing budgetary fund balance \$4,805,174 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance increased \$1,141,117 from \$13,547,310 at June 30, 2023 to \$14,688,427 at June 30, 2024.

Special Revenue Fund

The special revenue fund actual revenue was \$152,064,688 including transfers. That amount is \$26,159,970 below the final amended budget of \$178,224,658. The variance between the actual revenues and the final budget was state and federal grant revenue that was anticipated to be spent by fiscal year end. The state and federal grant revenue will be received/realized in the next fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS, (continued)

Special Revenue Fund, (continued)

The actual expenditures of the special revenue fund were \$152,099,839 including transfers, which is \$26,124,819 below the final amended budget of \$178,224,658. The variance between the actual expenditures and the final budget was due to the anticipation of fully expending state and federal grant programs. Expenditures will be incurred in the next fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2024 the School District had \$703,295,238 invested in land, building and building improvements, machinery and equipment, construction in progress and right to use leased assets. Of this amount \$313,410,774 in depreciation and/or amortization has been taken over the years. We currently have a net book value of \$389,884,464. Table 3 shows fiscal year 2024 balances compared to 2023.

Additional information about the District's capital assets can be found in the notes to the basic financial statements.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Land	\$9,006,387	\$9,006,387	\$	\$	\$9,006,387	\$9,006,387
Construction in Progress	134,591,153	120,650,959			134,591,153	120,650,959
Buildings and Building Improvements	232,308,384	233,018,518			232,308,384	233,018,518
Machinery and Equipment	12,290,227	12,047,603	244,420	133,050	12,534,647	12,180,653
Right to Use Lease Assets	<u>1,443,893</u>	<u>3,732,710</u>	<u> </u>	<u> </u>	<u>1,443,893</u>	<u>3,732,710</u>
Total Expenses	<u>\$389,640,044</u>	<u>\$378,456,177</u>	<u>\$244,420</u>	<u>\$133,050</u>	<u>\$389,884,464</u>	<u>\$378,589,227</u>

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)

Debt Administration

At June 30, 2024, the District had \$137,857,396 of long-term debt. Of this amount, \$8,808,208 is for compensated absences, \$20,955,098 is for obligations under financed purchases, \$22,950,000 is for general bond obligations, \$1,488,204 is for right to use lease liability and \$106,605,886 is for the District's net pension liability. For more detailed information, please refer to the Notes to the Financial Statements.

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

	<u>2024</u>	<u>2023</u>	<u>Percentage Change</u>
Other Liabilities:			
General Bond Obligations	\$22,950,000	\$24,140,000	-5%
Amortization - Bond Premium	<u>638,750</u>	<u>676,323</u>	-6%
Total Certificates of Participation (Net)	23,588,750	24,816,323	.5%
Financed Purchases	20,955,098	13,015,927	61%
Compensated Absences Payable	8,808,208	4,236,075	108%
Net Pension Liability	106,605,886	104,404,845	2%
Right to Use Lease Liability	<u>1,488,204</u>	<u>3,806,452</u>	-61%
Total Other Liabilities	<u>\$161,446,146</u>	<u>\$150,279,622</u>	7%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The district continues to rely predominately upon local property taxes as its main source of funding. Therefore, in consideration of current economic conditions and the anticipation of continued flat state aid support, the Board of Education has sought to control budget expenses to minimize the impact on the local tax levy.

The following factors were considered in preparing the 2024-2025 fiscal year budget:

- Estimated Student Enrollment
- Sources of revenue
- Cost of negotiated salaries and benefits
- Cost of fixed charges
- Mandated Programs
- Requirements for health and safety issues

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(CONTINUED)**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS, (continued)

Prior to the end of fiscal 2004, S1701 was enacted. The law is meant to control public school district budgets by revising the calculation of budget caps and reducing surplus. Starting in 2005-06 the CAP will be set at 2.5% or the cost of living, whichever is greater. A number of other changes will affect the calculation of SGLA's and per pupil administrative costs. Any undesignated general fund balance in excess of 2% or \$250,000, whichever is greater must be appropriated for tax relief.

REQUESTS FOR INFORMATION

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

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

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	74,915,185	2,347,598	77,262,783
Receivables, net	32,308,127	4,212,483	36,520,610
Inventory		843,343	843,343
Internal Balances	1,341,272	(1,341,272)	-
Restricted assets:			
Capital reserve account - cash	12,913,619		12,913,619
Emergency reserve account - cash	1,000,000		1,000,000
Net payroll account - cash	35,624		35,624
Payroll deduction and withholdings account - cash	3,349,292		3,349,292
Summer payroll account - cash	635,031		635,031
Health benefits account - cash	138,424		138,424
Unemployment compensation account - cash	4,396,259		4,396,259
Student activity accounts - cash	292,420		292,420
Scholarship accounts - cash	63,528		63,528
Capital assets:			
Land and Construction in Progress	143,597,540		143,597,540
Depreciable Buildings, Improvements and Equipment (net)	244,598,611	244,420	244,843,031
Right to use lease assets, net of amortization	1,443,893		1,443,893
Total Assets	<u>521,028,825</u>	<u>6,306,572</u>	<u>527,335,397</u>
Deffered Outflows:			
Deferred outflows of resources related to PERS	18,803,899		18,803,899
Total Deferred Outflows	<u>18,803,899</u>	<u>-</u>	<u>18,803,899</u>
LIABILITIES			
Accounts payable and accrued liabilities	67,453,104	1,852,615	69,305,719
Contracts payable	4,580,805		4,580,805
Payable to federal government	49,653		49,653
Payable to state government	80,006		80,006
Payroll deductions and withholdings payable	4,158,371		4,158,371
Unemployment complesation claims payable	1,154,593		1,154,593
Unearned revenue	24,276,595		24,276,595
Noncurrent liabilities:			
Due within one year	4,917,615		4,917,615
Due beyond one year	155,889,781		155,889,781
Total liabilities	<u>262,560,523</u>	<u>1,852,615</u>	<u>264,413,138</u>
Deferred Inflows:			
Deferred inflows of resources related to PERS	8,930,090		8,930,090
Deferred inflows of unamortized bond premiums	638,750		638,750
Total Deferred Inflows	<u>9,568,840</u>	<u>-</u>	<u>9,568,840</u>
NET POSITION			
Invested in capital assets	345,096,196	244,420	345,340,616
Restricted for:			
Capital projects	10,886,142		10,886,142
Other purposes	73,560,262		73,560,262
Unrestricted (Deficit)	(161,839,239)	4,209,537	(157,629,702)
Total net position	<u>267,703,361</u>	<u>4,453,957</u>	<u>272,157,318</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Activities
Fiscal Year Ended June 30, 2024

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Governmental activities:							
Instruction:							
Regular	138,208,451	16,897,900		25,128,228		(129,978,123)	(129,978,123)
Special education	38,489,337	6,510,420				(44,999,757)	(44,999,757)
Other special instruction	17,809,969	2,975,047				(20,785,016)	(20,785,016)
Other instruction	6,925,628	951,699				(7,877,327)	(7,877,327)
Support services:							
Tuition	51,100,562					(51,100,562)	(51,100,562)
Student & instruction related services	143,425,126	8,276,505	1,121,827 *	85,920,139		(64,659,665)	(64,659,665)
General administrative services	5,575,999	404,371				(5,980,370)	(5,980,370)
School administrative services	17,257,704	2,868,606				(20,126,310)	(20,126,310)
Central services and administrative information technology	10,485,267	1,095,546				(11,580,813)	(11,580,813)
Plant operations and maintenance	48,435,668	8,725,734			7,637,242	(49,524,160)	(49,524,160)
Pupil transportation	26,621,532	103,664				(26,725,196)	(26,725,196)
Allocated benefits	18,645,098					(18,645,098)	(18,645,098)
Unallocated benefits	93,318,385					(93,318,385)	(93,318,385)
Charter schools	124,402,858			1,294,704		(123,108,154)	(123,108,154)
Special schools	1,364,125					(1,364,125)	(1,364,125)
Capital Outlay	15,624,777					(15,624,777)	(15,624,777)
Interest on long-term debt	532,816					(532,816)	(532,816)
Unallocated depreciation	4,575,771 (D)					(4,575,771)	(4,575,771)
Amortization	2,251,244					(2,251,244)	(2,251,244)
Total governmental activities	765,050,317	48,809,492	1,121,827	112,343,071	7,637,242	(692,757,669)	(692,757,669)
Business-type activities:							
Food Service	22,602,838		300,495	21,469,894	-	(832,449)	(832,449)
Total business-type activities	22,602,838		300,495	21,469,894	-	(832,449)	(832,449)
Total primary government	787,653,155		1,422,322	133,812,965	7,637,242	(692,757,669)	(692,757,669)
General revenues:							
Taxes:							
Levied for general purposes							
Federal and State aid not restricted							
Federal and State aid restricted							
Miscellaneous Income							
Other Restricted Miscellaneous Revenue							
Total general revenues, special items, extraordinary items and transfers							
Change in Net Position							
Net Position—beginning							
Net Position—ending							
73,168,370							
606,571,929							
15,085,711							
11,936,814							
1,649,935							
173,503							
706,936,327							
13,346,208							
258,811,110							
272,157,318							

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

* Student Activity revenue is reported as "charges for services"; scholarship revenue is reported as "operating grants and contributions"

** Includes the interest earnings on the unemployment compensation bank account

(D) - Unallocated depreciation excludes direct depreciation expenses of the various programs

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents				
Checking	49,233,254	14,639,504	11,042,427	74,915,185
Accounts Receivable -				
Tuition	1,033,466			1,033,466
Interfunds	2,070,215	77,771		2,147,986
Intergovernmental - Federal		23,216,256		23,216,256
Intergovernmental - State	2,075,002	5,203,300	397,376	7,675,678
Other receivables	151,569	55,876	175,282	382,727
Restricted cash and cash equivalents				
Capital reserve	12,913,619			12,913,619
Emergency Reserve	1,000,000			1,000,000
Net payroll	35,624 *			35,624
Payroll deductions and withholdings	3,349,292 *			3,349,292
Summer payroll	635,031 *			635,031
Health benefits account	138,424 *			138,424
Unemployment compensation	4,396,259 *			4,396,259
Student activity accounts		292,420 *		292,420
Scholarship accounts		63,528 *		63,528
Total assets	<u>77,031,755</u>	<u>43,548,655</u>	<u>11,615,085</u>	<u>132,195,495</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	34,977,300	18,664,154		53,641,454
Judgements Payable-Workers Compensation	4,580,805			4,580,805
Intergovernmental accounts payable - State	**	80,006		80,006
Intergovernmental accounts payable - Federal		49,653		49,653
Compensated Absences Payable	2,130,850			2,130,850
Accrued salaries & benefits	1,081,556	122,299		1,203,855
Interfund payables	77,771		728,943	806,714
Payroll deductions and withholdings payable	4,158,371	***		4,158,371
Unemployment compensation claims payable	1,154,593	****		1,154,593
Unearned revenue		24,276,595		24,276,595
Total liabilities	<u>48,161,246</u>	<u>43,192,707</u>	<u>728,943</u>	<u>92,082,896</u>
Fund Balances:				
Restricted for:				
Excess Surplus - current year	19,704,121			19,704,121
Excess Surplus - prior year - designated for subsequent year's expenditures	34,615,267			34,615,267
Capital reserve account	12,913,619			12,913,619
Emergency reserve account	1,000,000			1,000,000
Unemployment compensation	3,241,666			3,241,666
Student groups		292,420		292,420
Scholarships		63,528		63,528
Assigned to:				
Year-end Encumbrances	994,643			994,643
Capital projects			10,886,142	10,886,142
Designated by the BOE for subsequent year's expenditures	734,998			734,998
Unassigned:				
General fund	<u>(44,333,805)</u>			<u>(44,333,805)</u>
Total Fund balances	<u>28,870,509</u>	<u>355,948</u>	<u>10,886,142</u>	<u>40,112,599</u>
Total liabilities and fund balances	<u>77,031,755</u>	<u>43,548,655</u>	<u>11,615,085</u>	

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2024

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 \$688,282,761 and the accumulated depreciation is \$300,086,610	388,196,151
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds	
Right to use assets at historical cost	10,198,614
Accumulated amortization	(8,754,721)
Accrued liability for interest on long-term debt is not due and payable in the current period and is not reported as a liability in the funds	(614,532)
Accounts payable for subsequent Pension payment is not a payable in the funds	(9,862,413)
Bond issuance premiums are recorded as revenue in the Governmental Funds in the year of receipt. The original premiums are \$789,042 and and accumulated amortization is \$150,292	(638,750)
Deferred outflows and inflows of resources are applicable to future periods and therefore are not reported in the funds.	
Deferred outflows of resources related to PERS Pension Liability	18,803,899
Deferred inflows of resources related to PERS Pension Liability	(8,930,090)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 7)	(160,807,396)
Net position of governmental activities	<u>267,703,361</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Fiscal Year Ended June 30, 2024

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local sources:					
Municipal tax levy	73,168,370				73,168,370
Tuition charges	427,265				427,265
Other restricted revenues	173,503 *				173,503
Scholarship donations		15,610 **			15,610
Student group receipts		1,106,217 **			1,106,217
Proceeds from capital leases			11,090,098		11,090,098
Miscellaneous	9,813,864	287,924	45,750		10,147,538
Total - Local Sources	83,583,001	1,409,751	11,135,848	-	96,128,600
State sources	636,552,114	54,772,142	7,637,242		698,961,498
Federal sources	1,801,008	93,322,699			95,123,707
Total revenues	721,936,123	149,504,592	18,773,090	-	890,213,805
EXPENDITURES					
Current:					
Regular instruction	113,235,376	25,128,228			138,363,604
Special education instruction	38,489,337				38,489,337
Other special instruction	17,809,969				17,809,969
School sponsored/other instructional	6,925,628				6,925,628
Support services and undistributed costs:					
Tuition	51,100,562				51,100,562
Attendance and social work services	2,658,772				2,658,772
Health services	5,743,101				5,743,101
Student & instruction related services	47,946,136	87,077,117 ***			135,023,253
General administrative services	5,578,258				5,578,258
School administrative services	17,257,704				17,257,704
Central services & administrative information technology	13,116,613				13,116,613
Plant operations and maintenance	49,960,972				49,960,972
Pupil transportation	26,621,532				26,621,532
Allocated benefits	18,645,098				18,645,098
Unallocated benefits	97,610,204				97,610,204
On-behalf contributions	102,812,924				102,812,924
Transfer to charter school	123,108,154	1,294,704			124,402,858
Special Schools	1,364,125				1,364,125
Debt service:					
Principal	2,318,248			255,000	2,573,248
Interest and other charges	54,954			534,042	588,996
Capital outlay	8,658,535	15,085,711	9,700,851		33,445,097
Total expenditures	751,016,202	128,585,760	9,700,851	789,042	890,091,855
Excess (Deficiency) of revenues	(29,080,079)	20,918,832	9,072,239	(789,042)	121,950
OTHER FINANCING SOURCES (USES)					
Transfers in	276,681,967	2,560,096			279,242,063
Transfers out	(255,682,234)	(23,514,079)	(45,750)		(279,242,063)
Total other financing sources and uses	20,999,733	(20,953,983)	(45,750)	-	-
Net change in fund balances	(8,080,346)	(35,151)	9,026,489	(789,042)	121,950
Fund balance—July 1	36,950,855	391,099	1,859,653	789,042	39,990,649
Fund balance—June 30	28,870,509	355,948	10,886,142	-	40,112,599

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

PATERSON PUBLIC SCHOOLS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2024

Total net change in fund balances - governmental funds (from B-2) 121,950

Amounts reported for governmental activities in the statement of activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.

	Depreciation expense	(4,575,771)	
	Non-depreciable capital outlay - Construction in Progress	14,292,628	
	Depreciable Capital outlays	4,586,905	
	Assets retired prior to full depreciation	<u>(831,078)</u>	
			13,472,684

Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds

Accumulated amortization	<u>(2,288,817)</u>		(2,288,817)

Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.

In the current year, these amounts consist of:

Right to Use Lease Liability	2,318,248		
Financed Purchases - Principal	3,150,927		
Bonds Payable	<u>1,190,000</u>		
			6,659,175

Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.

Obligations under Financed Purchases	<u>(11,090,098)</u>		(11,090,098)

In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation. (+)

Right to Use Leases - Prior Year	4,861		
Right to Use Leases	(2,815)		
Energy Savings Refunding Bonds - Prior Year	185,915		
Energy Savings Refunding Bonds	(173,448)		
PCIA Revenue Bonds - Prior Year	115,625		
PCIA Revenue Bonds	(111,250)		
Financed Purchases Obligations - Prior Year	364,311		
Financed Purchases Obligations	<u>(327,019)</u>		
			56,180

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).

Increase in compensated absences payable			(4,572,133)

PATERSON PUBLIC SCHOOLS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2024

District pension contributions are reported as expenditures in the governmental funds when made. However, per GASB No. 68 they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

District Pension Contributions	9,836,931	
Plus: Pension Benefit	<u>295,277</u>	
Decrease in Pension Expense		10,132,208

Per GASB No. 68, Non-employer contributing entities are required to record any increases in revenue and expense for On-behalf TPAF pension payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements.

Decrease in On-behalf State Aid TPAF Pension	(48,800,712)
Decrease in On-behalf TPAF Pension Expense	48,800,712

The governmental funds report the effect of bond premiums, discounts, and other similar items when debt is first issued. Whereas these amounts are deferred and amortized in the Statement of Activities (+)

Amortization of Original Issue Premium	37,573

Per GASB No. 75 Non-employer contributing entities are required to record an increases in revenue and expense for On-behalf TPAF post employment medical payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements

Increase in On-behalf State Aid TPAF Post Employment Medical Revenue	(3,934,464)
Increase in On-behalf State Aid TPAF Post Employment Medical Expense	<u>3,934,464</u>

Change in net assets of governmental activities	<u>12,528,722</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
Fiscal Year Ended June 30, 2024

	<u>Business-type Activities - Enterprise Fund</u>	<u>Food Service Program</u>
ASSETS		
Current assets:		
Cash and cash equivalents	2,347,598	
Accounts receivable:		
State	93,011	
Federal	4,119,472	
Inventories	843,343	
Total current assets	<u>7,403,424</u>	
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,461,207	
Less accumulated depreciation	<u>(4,569,443)</u>	
Total capital assets (net of accumulated depreciation)	<u>244,420</u>	
Total assets	<u>7,647,844</u>	
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,756,683	
Accrued Salaries and Wages	95,932	
Interfund Payable	<u>1,341,272</u>	
Total Liabilities	<u>3,193,887</u>	
NET POSITION		
Invested in capital assets net of related debt	244,420	
Unrestricted	<u>4,209,537</u>	
Total net position	<u><u>4,453,957</u></u>	

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

PATERSON BOARD OF EDUCATION
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2024

	Business-type Activities - Enterprise Fund			
	Food Service Programs			
	School Nutrition	Summer Food Service Program	Fresh Fruit and Vegetable Program	Total Enterprise
Operating Revenues:				
Charges for Services:				
Daily Sales - Non-Reimbursable Programs	88,452			88,452
Special Functions - Non-Reimbursable Programs	57,537			57,537
Miscellaneous	154,506			154,506
Total Operating Revenues	<u>300,495</u>	<u>-</u>	<u>-</u>	<u>300,495</u>
Operating Expenses:				
Cost of Food - Reimbursable Programs	8,945,270	531,122		9,476,392
Cost of Food - Non-Reimbursable Programs	51,850			51,850
Salaries	7,498,082			7,498,082
Supplies and Materials	367,974		675	368,649
Employee Benefits	3,259,340			3,259,340
Depreciation Expense	55,882			55,882
Repairs and Other Expenses	118,210			118,210
Other Expenses	235,148			235,148
Purchased Services	1,223,635		315,650	1,539,285
Total Operating Expenses	<u>21,755,391</u>	<u>531,122</u>	<u>316,325</u>	<u>22,602,838</u>
Operating Income (Loss)	<u>(21,454,896)</u>	<u>(531,122)</u>	<u>(316,325)</u>	<u>(22,302,343)</u>
Nonoperating Revenues (Expenses):				
State Sources:				
School Lunch Program	191,001			191,001
Breakfast After the Bell Program	228,007			228,007
Federal Sources:				
National School Lunch Program	11,869,353			11,869,353
School Breakfast Program	6,216,865			6,216,865
After School Snack Program	218,043			218,043
Fresh Fruit and Vegetable Program			351,054	351,054
Summer Food Program		531,122		531,122
P-EBT Administrative Costs	6,180			6,180
Supply Chain Assistance	504,733			504,733
U.S.D.A. Commodities	1,353,536			1,353,536
Interest Income	194,527			194,527
Cancellation of Prior Year Accounts Payable	1,455,408			1,455,408
Total Nonoperating Revenues (Expenses)	<u>22,237,653</u>	<u>531,122</u>	<u>351,054</u>	<u>23,119,829</u>
Income (Loss) Before Contributions & Transfers	<u>782,757</u>	<u>-</u>	<u>34,729</u>	<u>817,486</u>
Change in net assets	<u>782,757</u>	<u>-</u>	<u>34,729</u>	<u>817,486</u>
Total Net Position—Beginning	<u>3,495,812</u>		<u>140,659</u>	<u>3,636,471</u>
Total Net Position—Ending	<u><u>4,278,569</u></u>	<u><u>-</u></u>	<u><u>175,388</u></u>	<u><u>4,453,957</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2024

	Business-type Activities - Enterprise Fund
	Food Service Program
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	300,494
Payments for Employees Salaries, Payroll Taxes and Benefits	(10,661,490)
Payments to Suppliers for Goods and Services	(11,915,128)
Net Cash Provided by (used for) Operating Activities	(22,276,124)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	416,574
Receipts from Federal Subsidy	19,452,540
Interest Income	194,527
Net Cash Provided by (used for) Non-Capital Financing Activities	20,063,641
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(167,252)
Net Cash Provided by (used for) Capital and Related Financing Activities	(167,252)
Net Increase (Decrease) in Cash and Cash Equivalents	(2,379,735)
Balances—Beginning of Year	4,727,333
Balances—End of Year	2,347,598
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(22,302,343)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	55,882
Food Distribution Program	1,353,536
Increase (Decrease) in Interfund	(1,776,058)
(Increase) Decrease in Inventories	(414,887)
Increase (Decrease) in Accounts Payable	807,746
Total Adjustments	26,219
Net Cash Provided by (used for) Operating Activities	(22,276,124)

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

NOTES TO THE FINANCIAL STATEMENTS

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

A. Description of the School District and Reporting Entity:

The Paterson Public Schools (the "Board" or the District") is an instrumentality of the State of New Jersey, established to function as an educational institution. The City of Paterson School District is a Type II district located in the County of Passaic, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The board is comprised of nine members elected to three-year terms. The purpose of the District is to educate students in grades Pre-K through grade 12. A superintendent is appointed by the Board and is responsible for the administrative control of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. The Superintendent of Schools is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The School Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent to the Board.

Governmental Accounting Standards Board publication, Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government. The exercise of oversight responsibility includes financial interdependency and a resulting financial benefit or burden relationship, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e. benefit of economic resources, access/entitlement to economic resources, and significance) should be included in the financial reporting entity. The combined financial statements include all funds of the District over which the Board exercises operating control. The operations of the District include elementary schools and a junior/senior high school, located in the City of Paterson. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

B. Basis of Presentation:

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the District's enterprise funds. Currently the District does not have any fiduciary funds.

District-wide Financial Statements:

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

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Fund Financial Statements:

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

GOVERNMENTAL FUNDS

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

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

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

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

GOVERNMENTAL FUNDS, (continued)

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds. The financial resources are derived from grants, temporary notes, serial bonds which are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election, or from the general fund by way of transfers from capital outlay or the capital reserve account.

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

PROPRIETARY FUNDS

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

Enterprise Funds - The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the Board is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the Board has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

FIDUCIARY FUNDS

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

C. Measurement Focus:

District-wide Financial Statements

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

Fund Financial Statements

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

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

Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Revenues - Exchange and Non-exchange Transactions, (continued)

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

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

Expenses/Expenditures

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

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

Budgets/Budgetary Control

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Budgets/Budgetary Control (continued)

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

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

Encumbrances

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

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

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

Cash, Cash Equivalents and Investments

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Cash, Cash Equivalents and Investments, (continued)

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

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

Tuition Revenues/Receivable

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

Inventories

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

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Short-Term Interfund Receivables/Payables

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

Capital Assets

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

All capital assets acquired or constructed during the year are recorded at actual cost. Donated capital assets are valued at their acquisition value on the date received. The capital assets acquired or constructed prior to June 30, 1993 are valued at cost based on historical records or through estimation procedures performed by an independent appraisal company. The Board maintains a capitalization threshold of \$2,000. The Board does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Compensated Absences

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

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

Unearned Revenue

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

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

Accrued Liabilities and Long-term Obligations

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

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

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Reimbursements from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Accounting and Financial Reporting for Pensions

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

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

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Accounting and Financial Reporting for Pensions, (continued)

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

Bond Discounts/Premiums

Bond discounts/premiums arising from the issuance of long-term debt (bonds) are amortized over the life of the bonds, in systematic and rational method, as a component of interest expense. Bond discounts/premiums are presented as an adjustment of the face amount of the bonds on the government-wide statement of net position and on the proprietary fund statement of net position.

Deferred Outflows/Inflows of Resources

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

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

Financing Agreements

Capital financing agreements and other financing agreements are financed purchase contracts that transfer ownership of the underlining assets or items (i.e. expendable supplies) to the District by the end of the agreement and do not contain termination options. Capital financing agreements and other financing agreements are recognized as long-term liabilities along with the related capital asset or expenses being financed, respectively, in the district-wide and proprietary fund type financial statements.

In the fund financial statements, capital financing agreements and other financing agreements are recognized as other financing sources at the face amount of the financed purchase contract. Assets and supplies financed under these agreements are reported as capital outlay or current expenditures, respectively.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Right to Use Assets

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

Fund Balances

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

In the general operating fund and other governmental funds (special revenue, capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

Net Position

Net position represent the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

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

Operating Revenues and Expenses

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

Extraordinary and Special Items

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

Allocation of Indirect Expenses

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

Use of Estimates

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

Recently Issued Accounting Pronouncements

The GASB has issued the following statements that will become effective for the School District for fiscal years ending June 30, 2025 and 2026:

GASB Statement No. 101, Compensated Absences, will be effective beginning with the fiscal year ending June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management is currently evaluating whether or not this Statement will have an impact on the basic financial statements of the School District.

In December 2023, the Government Accounting Standards Board issued GASB Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Management is currently evaluating whether or not this Statement will have an impact on the basic financial statements of the District.

In April 2024, the Government Accounting Standards Board issued GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its' effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter, though, earlier application is encouraged. Management is currently reviewing the provisions of this Statement and plans to implement, as needed, before the effective date.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS:

Cash

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 18A:20-37 that are treated as cash equivalents. As of June 30, 2024, \$369,808 of the District's bank balance of \$113,623,348 was exposed to custodial credit risk.

Investments

Investment Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 3. RECEIVABLES:

Receivables at June 30, 2024, consisted of accounts receivable and intergovernmental. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	Governmental Fund Financial Statements	Enterprise Fund	District Wide Financial Statements
State Aid	\$7,675,678	\$93,011	\$7,768,689
Federal Aid	23,216,256	4,119,472	27,335,728
Other	1,416,936		1,416,193
Interfunds	<u>2,147,986</u>		
Gross Receivables	34,456,856	4,212,483	36,520,610
Less: Allowance for Uncollectibles			
Total Receivables, Net	<u>\$34,456,856</u>	<u>\$4,212,483</u>	<u>\$36,520,610</u>

NOTE 4. INTERFUND BALANCE AND ACTIVITY:

Balances due to/from other funds at June 30, 2024 consisted of the following:

\$77,771	Due to the General Fund from the Special Revenue Fund for reimbursement of expenditures.
728,943	Due to the General Fund from the Capital Projects Fund for interest earnings and reimbursement for expenditures.
<u>1,341,272</u>	Due to the General Fund from the Proprietary Fund for shared operational services.
<u>\$2,147,986</u>	

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

Interfund transfers for the year ended June 30, 2024 consisted of the following:

\$23,514,079	Contribution from Special Revenue Fund to School Based Budgets.
2,560,096	Transfer from the General Fund to the Special Revenue Fund for Preschool Education.
45,750	Transfer from the Capital Projects Fund to the General Fund for interest earnings.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 5. CAPITAL ASSETS:

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	Balance 6/30/2023	Additions	Retirements	Balance 6/30/2024
Governmental Activities				
Capital assets that are not being depreciated:				
Land	\$9,006,387	\$	\$	\$9,006,387
Construction in progress	<u>120,650,959</u>	<u>14,292,628</u>	<u>(352,434)</u>	<u>134,591,153</u>
Total capital assets not being depreciated	<u>129,657,346</u>	<u>14,292,628</u>	<u>(352,434)</u>	<u>143,597,540</u>
 Building and building improvements	509,453,228	2,656,686	(4,254,943)	507,854,971
Machinery and equipment	34,900,031	1,930,219		36,830,250
Right to use leased assets	<u>10,198,614</u>			<u>10,198,614</u>
Totals at historical cost	<u>554,551,873</u>	<u>4,586,905</u>	<u>(4,254,943)</u>	<u>554,883,835</u>
Less accumulated depreciation for:				
Buildings and improvements	(276,505,277)	(2,888,176)	3,776,299	(275,617,154)
Machinery and Equipment	(22,781,861)	(1,687,595)		(24,469,456)
Right to use leased assets	<u>(6,465,904)</u>	<u>(2,288,817)</u>		<u>(8,754,721)</u>
Total accumulated depreciation/amortization	<u>(305,753,042)</u>	<u>(6,864,588)</u>	<u>3,776,299</u>	<u>(308,841,331)</u>
Total capital assets being depreciated, net of accumulated depreciation/amortization	<u>248,798,831</u>	<u>(2,277,683)</u>	<u>(478,644)</u>	<u>246,999,792</u>
 Governmental activities capital assets, net	<u>\$378,456,177</u>	<u>\$12,014,945</u>	<u>(\$831,078)</u>	<u>\$389,640,044</u>
 Business-type activities:				
Building and building improvements	1,352,656			1,352,656
Equipment	<u>3,293,955</u>	<u>167,252</u>		<u>3,461,207</u>
Totals at historical cost	<u>4,646,611</u>	<u>167,252</u>	<u>0</u>	<u>4,813,863</u>
Less accumulated depreciation for:				
Building and building improvements	(1,352,656)			(1,352,656)
Equipment	<u>(3,160,905)</u>	<u>(55,882)</u>		<u>(3,216,787)</u>
Total accumulated depreciation	<u>(4,513,561)</u>	<u>(55,882)</u>	<u>0</u>	<u>(4,569,443)</u>
 Business-type activities capital assets, net	<u>\$133,050</u>	<u>\$111,370</u>	<u>\$0</u>	<u>\$244,420</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:

 Depreciation Expense - Unallocated \$4,575,771

Business-Type Activities:

 Food Service Fund \$55,883

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 6. LONG-TERM OBLIGATION ACTIVITY:

Advance and Current Refundings of Debt

Changes in long-term obligations for the fiscal year ended June 30, 2024 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>	<u>Long-term Portion</u>
Governmental Activities:						
Long-term debt obligations						
General bond obligation debt	<u>\$24,140,000</u>	<u>\$</u>	<u>\$1,190,000</u>	<u>\$22,950,000</u>	<u>\$875,000</u>	<u>\$22,075,000</u>
Total bonds payable	24,140,000	0	1,190,000	22,950,000	875,000	22,075,000
Financed Purchases	13,015,927	11,090,098	3,150,927	20,955,098	2,781,154	18,173,944
Compensated Absences Payable	4,236,075	7,921,526	3,349,393	8,808,208		8,808,208
Net Pension Liability	104,404,845	2,201,041		106,605,886		106,605,886
Right to Use Lease Liability	<u>3,806,452</u>		<u>2,318,248</u>	<u>1,488,204</u>	<u>1,261,461</u>	<u>226,743</u>
Total Other Liabilities	<u>\$125,463,299</u>	<u>\$21,212,665</u>	<u>\$8,818,568</u>	<u>\$137,857,396</u>	<u>\$4,042,615</u>	<u>\$133,814,781</u>

A. Bonds and Loans Payable:

Bonds and loans are authorized in accordance with State law by the voters of the municipality through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the Board are energy savings obligation refunding bonds and lease revenue bonds.

Outstanding bonds payable at June 30, 2024 consisted of the following:

<u>Issue</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Interest Rates</u>	<u>Date of Maturity</u>	<u>Principal Balance June 30, 2024</u>
Refunding School Bonds	\$17,010,000	7/9/20	2.0%-5.0%	2/1/42	\$14,990,000
Lease Revenue Bonds	\$8,215,000	8/18/22	4.0%-5.0%	8/1/42	<u>7,960,000</u>
					<u>\$22,950,000</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

A. Bonds and Loans Payable: (continued)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$875,000	\$854,094	1,729,094
2026	935,000	816,019	1,751,019
2027	990,000	768,894	1,758,894
2028	850,000	719,019	1,569,019
2029	915,000	676,144	1,591,144
2030-2034	5,210,000	2,680,319	7,890,319
2035-2039	7,600,000	1,546,675	9,146,675
2040-2043	<u>5,575,000</u>	<u>387,100</u>	<u>5,962,100</u>
	<u>\$22,950,000</u>	<u>\$8,448,264</u>	<u>\$31,398,264</u>

B. Bonds Authorized But Not Issued

As of June 30, 2024, the District has authorized but not issued bonds of \$2,990,000.

C. Financed Purchases Payable

The District has financed purchases agreements. The financed purchases the acquisition of energy conservation measures and technology needs for students and staff; utility vehicles; bus purchase for athletics (equipment). The following is a schedule of future minimum lease payments for each financed purchases and the present value of the net minimum financed purchases payments at June 30, 2024:

<u>Energy Savings Program:</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$479,000	\$340,343	\$819,343
2026	514,000	323,817	837,817
2027	550,000	306,084	856,084
2028	589,000	287,109	876,109
2029	629,000	266,789	895,789
2030-2034	3,811,000	978,627	4,789,627
2035-2037	<u>3,293,000</u>	<u>231,564</u>	<u>3,524,564</u>
Total minimum financed purchases payment			12,599,333
Less: amount representing interest			<u>2,734,333</u>
Present value of financed purchases payments			<u>\$9,865,000</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

C. Financed Purchases Payable, (continued)

Equipment:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$2,302,154	\$200,339	\$2,502,493
2026	2,026,239	476,254	2,502,493
2027	2,136,049	366,444	2,502,493
2028	2,251,811	250,683	2,502,494
2029	<u>2,373,845</u>	<u>128,648</u>	<u>2,502,493</u>
Total minimum financed purchases payment			12,512,466
Less: amount representing interest			<u>1,422,368</u>
Present value of financed purchases payments			<u>\$11,090,098</u>
Total Principal			\$20,955,098
Amount Due within One Year			\$2,781,154

D. Compensated Absences

Compensated Absences will be paid from the fund which the employees' salaries are paid.

E. Net Pension Liability

For details on the net pension liability, refer to Note 7. The District's annual required contribution to the Public Employees' Retirement System is budgeted and paid from the general fund on an annual basis.

F. Leases

The District has entered into multiple leases as a lessee of buildings for instructional and office spaces, copiers and equipment used throughout the District. An initial lease liability was recorded in the amount of \$10,156,156 in fiscal year 2022, with an additional lease recorded in fiscal year 2023 in the amount of \$42,458. For the year ended June 30, 2024, the value of the lease liabilities is \$1,503,938. The leases have interest rates of 2.00%. The value of the right to use assets for the year ended June 30, 2024 was \$1,488,204. The leases have interest rates of 2%. The value of the right to use assets for the year ended June 30, 2024 was \$1,443,893 with accumulated amortization of \$8,754,721.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

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

F. Leases, (continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024 were as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$1,261,461	\$14,599	\$1,276,060
2026	<u>226,743</u>	<u>1,134</u>	<u>227,877</u>
Total Minimum Lease payments			1,503,937
Less: Amount representing interest			<u>(15,733)</u>
Present value of lease payments			<u>\$1,488,204</u>

NOTE 7. PENSION PLANS:

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

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

The following represents the membership tiers for TPAF:

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

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

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

The following represents the membership tiers for PERS:

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

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

Defined Contribution Retirement Program

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

Defined Contribution Retirement Program, (continued)

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

Contributions Requirements Fund Based Statements

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

Year		
<u>Ending</u>	<u>PERS</u>	<u>DCRP</u>
6/30/24	\$9,836,931	\$-0-
6/30/23	8,724,156	-0-
6/30/22	8,160,977	-0-

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

Year	Pension	Post-Retirement	NCGI	Long-Term
<u>Ending</u>	<u>Contributions</u>	<u>Medical</u>	<u>Premium</u>	<u>Disability</u>
6/30/24	\$68,833,569	\$18,947,629	\$785,010	Insurance
6/30/23	67,881,515	18,079,713	941,778	<u>Contributions</u>
6/30/22	69,198,026	16,395,555	976,287	\$26,314
				25,865
				26,086

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

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$14,220,402 during the year ended June 30, 2024 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been included in the fund-based statements as revenues and expenditures in accordance with GASB 24, paragraphs 7 through 13.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

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

Public Employees Retirement System (PERS)

At June 30, 2024, the District had a liability of \$106,605,886 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2023, the District's proportion was 0.7360061633 percent, which was a increase of 0.0441882588 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$(295,277). At June 30, 2024, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$1,019,289	\$435,771
Actual investment earnings on pension plan investments	234,192	6,460,774
Changes of assumptions		
Net difference between projected & actual investment earnings on pension plan investments	490,934	-
Changes in proportion	7,197,071	2,033,545
District contributions subsequent to the measurement date	<u>9,862,413</u>	<u> </u>
Total	<u>\$18,803,899</u>	<u>\$8,930,090</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

The \$9,862,413 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2024 the plan measurement date is June 30, 2023) will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$(5,628,392)
2025	(3,141,552)
2026	4,390,109
2027	(785,657)
2028	13,362

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.08, 5.04, 5.13, 5.21 and 5.63 years for 2023, 2022, 2021, 2019 and 2018 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2023 and June 30, 2022 are as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,080,204,730	\$1,660,772,008
Collective deferred inflows of resources	1,780,216,457	3,236,303,935
Collective net pension liability	1,448,437,407	15,091,376,611
District's Proportion	0.7360061633%	0.6918179045%

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75-6.55% (based on years of service)
Investment Rate of Return	7.00 Percent

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. It is likely that future experience will not exactly conform to these assumptions.

Mortality Rates

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

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

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

The following presents the collective net pension liability of the participating employers as of June 30, 2023 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2023		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
District's proportionate share of the pension liability	\$139,049,419	\$106,605,886	\$78,992,149

Pension Plan Fiduciary Net Position

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

Teachers Pensions and Annuity Fund (TPAF)

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2024 was as follows:

Net Pension Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>847,388,405</u>
	<u><u>\$847,388,405</u></u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2023, the proportion of the TPAF net pension liability associated with the District was 0.016579711174%.

For the year ended June 30, 2024, the District recognized on-behalf pension expense and revenue of \$88,592,522 for contributions provided by the State in the District-Wide Financial Statements.

Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75%-4.25% (based on years of service)
Investment Rate of Return	7.00%

Mortality Rates

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

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 7. PENSION PLANS: (continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 8. POST-RETIREMENT BENEFITS:

General Information about the OPEB Plan

State Health Benefit State Retired Employees Plan

Pension and Other Postemployment Benefits (OPEB) Obligations in Fiscal Year 2022 the State funded the various defined benefit pension systems at 108 percent of the full actuarially determined contributions. Employer contributions to the pension plans are calculated per the requirements of the governing State statutes using generally accepted actuarial procedures and practices. The actuarial funding method used to determine the State's contribution is a matter of State law. Any change to the funding method requires the approval of the State Legislature and the Governor. The amount the State actually contributes to the pension plans may differ from the actuarially determined contributions of the pension plans because the State's contribution to the pension plans is subject to the appropriation of the State Legislature and actions by the Governor. GASB Statement No. 68, Accounting and Financial Reporting for Pensions, requires participating employers to recognize their proportionate share of the collective net pension liability. Under the new statement, the calculation of the pension liability was changed to a more conservative methodology and each employer was allocated a proportional share of the pension plans' net pension liability. The State's share of the net pension liability, based on a measurement date of June 30, 2021, which is required to be recorded on the financial statements, is \$75.1 billion. The Fiscal Year 2023 projected aggregate State contribution to the pension plans of \$6.8 billion represents 104 percent of the actuarially determined contribution. The State provides post-retirement medical (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2022, the State paid PRM benefits for 161,238 State and local retirees. The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2022, the State contributed \$1.9 billion to pay for "pay-as-you-go" PRM benefit costs incurred by covered populations, a slight increase from \$1.8 billion in Fiscal Year 2021. The State has appropriated \$2.1 billion in Fiscal Year 2023 as the State's contribution to fund increases in prescription drugs and medical claims costs. In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2022 State OPEB liability to provide these benefits is \$88.9 billion, a decrease of \$12.7 billion, or 12.5 percent from the \$101.6 billion liability recorded in Fiscal Year 2021. Additional information on Pensions and OPEB can be accessed on the Division of Pensions & Benefits Financial Reports webpage: <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

State Health Benefit State Retired Employees Plan, (continued)

Total OPEB Liability

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The LEA's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the LEA did not recognize any portion of the collective net OPEB liability of the Statement of Net Position. Accordingly, the following OPEB liability note information is reported at the State's level and is not specific to the board of education. Note that actual numbers will be published in the NJ State ACFR on the Office of Management and Budget's Financial Publications webpage: nj.gov/treasury/omb/fr.shtml.

The portion of the OPEB Liability that was associated with the District recognized at June 30, 2024 was as follows:

OPEB Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>897,203,514</u>
	<u><u>\$897,203,514</u></u>

Actual Assumptions and Other Imputes

The total OPEB liability in the June 30, 2023 actuarial valuation reported by the State in the State’s Report of Total Nonemployer OPEB Liability for the State Health Benefit Local Education Retired Employee’s Plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, which was rolled forward to June 30, 2023. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>TPAF/ABP</u>	<u>PERS</u>
Salary increases:	2.75 - 4.25%	2.75 - 6.55%
	based on service years	based on service years

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the TPAF, PERS and PFRS actuarial experience studies prepared for July 1, 2018 to June 30, 2021.

(a) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 6.50% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 14.8% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO, the trend is increasing to 17.4% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 9.5% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

(b) Discount Rate

The discount rate used to measure the total OPEB Liability was 3.54%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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

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

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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

For the year ended June 30, 2024, the board of education/board of trustees recognized on-behalf OPEB expense of \$20,817,867 in the district-wide financial statements as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75 and in which there is a special funding situation.

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

NOTE 9. DEFERRED COMPENSATION:

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

AXA Equitable
AIG Valic
MetLife

Boston Mutual Life
Colonial Life

NOTE 10. RISK MANAGEMENT:

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

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 10. RISK MANAGEMENT: (continued)

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

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2024, 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 \$6,692,195 reported at June 30, 2024 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, 2024 and 2023 are as follows:

	Fiscal Year Ended <u>June 30, 2024</u>	Fiscal Year Ended <u>June 30, 2023</u>
<u>Governmental Activities:</u>		
Unpaid Claims, Beginning of Year	\$5,048,504	\$5,885,843
Incurred Claims (Including IBNR)	1,998,501	1,170,752
Claim Payments	<u>(354,810)</u>	<u>(2,008,091)</u>
Unpaid Claims, End of Year	<u><u>\$6,692,195</u></u>	<u><u>\$5,048,504</u></u>

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 10. RISK MANAGEMENT: (continued)

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

<u>Fiscal Year</u>	<u>Interest Earnings/ District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2023-2024	\$173,503	\$930,994	\$722,498	\$4,396,259
2022-2023	83,564	873,646	994,686	4,014,260
2021-2022	4,224	1,511,745	792,393	4,051,736

NOTE 11. CAPITAL RESERVE ACCOUNT:

A capital reserve account was established by the Paterson Public Schools. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget. There existed a balance of \$12,913,619 in the capital reserve account at June 30, 2024.

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

The activity of the capital reserve for the July 1, 2023 to June 30, 2024 fiscal year is as follows:

Beginning balance, July 1, 2023	<u>\$12,913,619</u>
Ending balance, June 30, 2024	<u><u>\$12,913,619</u></u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 11. CAPITAL RESERVE ACCOUNT: (continued)

The balance in the capital reserve amount at June 30, 2024 does not exceed the balance of local support costs of uncompleted capital projects in its LRFP.

NOTE 12. EMERGENCY RESERVE:

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

The activity of the emergency reserve for the July 1, 2023 to June 30, 2024 fiscal year is as follows:

Beginning balance, July 1, 2023	<u>\$1,000,000</u>
Ending balance, June 30, 2024	<u>\$1,000,000</u>

NOTE 13. FUND BALANCE APPROPRIATED:

General Fund [Exhibit B-1] - Of the \$28,870,509 General Fund fund balance at June 30, 2024, \$54,319,388 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; (\$34,615,267 of the total reserve for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2025); \$12,913,619 has been reserved in the Capital Reserve Account; \$1,000,000 has been reserved in the Emergency Reserve Account; \$994,643 is reserved for encumbrances; \$3,241,666 has been reserved in the Unemployment Compensation; \$734,998 is designated by the BOE for subsequent year's expenditures; and \$(44,333,805) is unreserved and undesignated.

Special Revenue Fund: Of the \$355,948 Special Revenue Fund fund balance at June 30, 2024, \$292,420 is reserved for the Student Groups and \$63,528 is reserved for Scholarships.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 14. DEFICIT FUND EQUITY:

The District has a deficit fund balance of \$44,333,805 in the General Fund as of June 30, 2024 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 years, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33, requires that recognition (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 is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAO financial statement(s) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey Statute and regulation nor in need of corrective action. The District deficit in the GAAP fund statements of \$44,333,805 is less than the last state aid payment(s).

NOTE 15. CALCULATION OF EXCESS SURPLUS:

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance — Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2024 is \$54,319,388 of which \$19,704,121 is the result of current year operations.

NOTE 16. INVENTORY:

Inventory in the Food Service Fund at June 30, 2024 consisted of the following:

Food	\$758,114
Supplies	<u>85,229</u>
	<u>\$843,343</u>

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 17. CONTINGENT LIABILITIES:

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

Litigation - 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. Some of the more significant lawsuits are described briefly as follows:

Docket No. PAS-L-3667-21:

Plaintiff served as a school secretary from 2005 until 2021. Plaintiff alleges that she was forced to retire when Paterson Public Schools failed to provide her with a reasonable medical accommodation by permitting her to work from home full-time. Plaintiff alleges various violations of the New Jersey Law Against Discrimination including Failure to Accommodate, Constructive Discharge/Adverse Action, Aiding and Abetting. Additionally, Plaintiff alleges that Defendants violated the Conscientious and Employment Protection Act because she reported that the School's policies were in violation of an executive order issued during the pandemic and that the School's failure to grant her the requested accommodation was in retaliation for her "whistle-blowing".

This case was settled in late October 2024 for \$125,000. A Settlement Agreement and General Release was provided to the Plaintiff on November 1, 2024 and the District is awaiting a signed agreement.

Docket No. PAS-L-3635-21:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on November 17, 2021. On July 1, 2022, Paterson BOE filed an Answer denying Plaintiff's claims and asserting separate defenses. On December 14, 2022, Default was entered against Defendant. On August 7, 2023, Paterson BOE filed a Third-Party Complaint against Control Security Services, Inc., U.S. Security Associates, Inc., and Allied Universal. On October 2, 2023, Paterson BOE filed an Amended Third-Party Complaint including additional claims for successor liability. On October 20, 2023, Third-Party Defendants filed a Third-Party answer, counterclaims, crossclaims, and a Fourth-Party Complaint against Defendant.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-3635-21: (continued)

Plaintiff's Complaint alleges that she was sexually assaulted by Defendant on numerous occasions while he was a security guard at Rosa L. Parks School of Fine & Performing Arts. Plaintiff alleges that the school knew or should have known of Defendant's tendencies. Plaintiff allegedly confided in a friend about the abuse and the friend, made an anonymous report to an administrator. The administrator then held an assembly asking the student to come forward. Plaintiff then reported the abuse to the administrator, who then cause a criminal investigation to be initiated. Defendant was convicted of fourth degree criminal sexual contact with a minor. Defendant was not an employee of Paterson Public Schools.

The District was able to obtain insurance coverage through a 2013 Star Insurance Excess Policy with a SIR of \$250,000 and a policy limit of \$10 Million. The Third-Party Complaint and our subsequent discovery efforts successfully forced the security companies to contribute towards the settlement. The matter settled on or about July 27, 2024 for \$1.25 Million. Half of the total settlement is being paid by Third-Party Defendants. The District contributed the remainder of the SIR after defense costs to the settlement, and the excess insurance contributed the remainder of the total settlement. Parties are still in the process of negotiating the fine details of the settlement agreement and reducing the same to writing.

Docket No. PAS-L-1693-23:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on June 26, 2023. Plaintiff's Complaint included Count I - Violation of NJLAD and Counts II through VII for Aiding and Abetting against each individual defendant. On July 19, 2023, Defendants filed an Answer to Plaintiff's Complaint, denying Plaintiff's allegations and asserting separate defenses. Plaintiff alleges that he has been passed over for promotion to an administrative position due to his race. Plaintiff is white and asserts that 95% of the administrative level positions with Paterson schools are held by black and latino individuals. Plaintiff alleges that, since 2009, he has applied for forty-seven (47) administrative level positions and was only interviewed for three of the positions.

In June of 2024, the parties attended court-ordered mediation which was unsuccessful. At the mediation, Plaintiff demanded \$975,000. Plaintiff's economic expert alleges that Plaintiff's economic damages are \$475,937 and Plaintiff alleges Plaintiff demanded \$500,000 for pain and suffering. Plaintiff demands punitive damages and attorney's fees. While unlikely to obtain punitive damages, Plaintiff can obtain attorney's fees if he prevails on any of his NJLAD claims. Jury verdicts in these types of cases vary widely, but there was a recent verdict in a similar case for \$1.3 Million.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-1693-23: (continued)

Subject to certain disclaimers within the policy, this matter is covered by a Summit Risk insurance policy with a \$250K SIR and a policy limit of \$1 Million. Taking into consideration the fee-shifting provision of the NJLAD, the costs of discovery in this matter, and demographics which could create a sufficient appearance of discrimination to allow the Plaintiff to surmount summary judgement, this case has a settlement value of \$175,000-\$225,000 at this time. Given that the Plaintiff's demands are well beyond a reasonable range, the District will continue to vigorously defend this matter.

Case No. 2:23-cv-01732:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on March 1, 2023. Plaintiff filed an Amended Complaint on March 3, 2023 alleging employment discrimination. Plaintiff's First Amended Complaint included Count I - NJLAD Discrimination Based on Ethnicity and National Origin, Count II - NJLAD Discrimination Based on Age, Count III - Unlawful Retaliation Under the NJLAD, Count IV - Constitutional Violations through 42 USC 1983 and 1988 (Covid Testing). On or about March 23, 2023, Defendants filed a Notice of Removal to Federal Court and the matter was docketed as 2:23-cv-01732. On April 24, 2023, Defendants filed an Answer to Plaintiff's First Amended Complaint denying Plaintiff's allegations and asserting separate defenses.

Plaintiff alleges that, in or about March of 2021, he was denied a promotion and raise due to his ethnicity and his age. Plaintiff alleges that a younger and less qualified applicant was given the position because of his heritage. One of the managers involved in the hiring, is of the same heritage. Plaintiff alleges that he then "blew the whistle" on the hiring process and has since experienced retaliation in the workplace as a result. Plaintiff alleges discrimination based on his age, specifically alleging that his supervisor has made numerous negative comments about older workers and has passed Plaintiff up for promotions in favor of younger workers. Plaintiff further alleges that his Fourth and Fourteenth Amendment rights were violated because Plaintiff, who opted not to be vaccinated, was required to submit to Covid-19 testing.

Plaintiff filed his complaint in the Superior Court of New Jersey, Passaic County. Defendants removed the case to the District of New Jersey. The parties have completed paper discovery. There are approximately three depositions that remain to be taken. A case management conference is scheduled for December 16, 2024.

Plaintiff has not yet made a settlement demand. Based upon discussions with Plaintiffs' counsel so far, it appears that Plaintiff's bottom line is not monetary. Rather, Plaintiff is demanding the job title that was sought in 2021, Network Technician. The settlement value of this case will be further evaluated once a demand or economic expert report is obtained from Plaintiff.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Case No. 2:23-cv-01732: (continued)

Subject to certain disclaimers within the policy, this matter is covered by a Summit Risk insurance policy with a \$250K SIR and a policy limit of \$1 Million. Defendants have vigorously defended this case and intend to move for summary judgement at the end of discovery. However, while the Defendants have strong arguments in defense, the Plaintiff's retaliation claim has a reasonable probability of surviving a motion for summary judgement, subjecting the Defendants to the risk of a jury trial. This case should be positioned for settlement with the aid of the Magistrate Judge and the pressure of a pending summary judgement motion.

Docket No. PAS-L-1068-23:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on April 21, 2023. On May 2, 2023, Plaintiff filed a First Amended Complaint alleging racial discrimination in hiring. Plaintiff's First Amended Complaint included Count I - Violation of the NJLAD, and Counts II through VI for Aiding and Abetting against each individual defendant. On June 19, 2023, Defendants filed an Answer to Plaintiff's First Amended Complaint, denying Plaintiff's allegations and asserting separate defenses.

Plaintiff alleges that he has been passed over for promotion to an administrative position due to his race. Plaintiff is white and asserts that 95% of the administrative level positions with Paterson schools are held by black and latino individuals. Plaintiff alleges he applied for more than forty-five administrative level positions since 2013 and received an interview only once.

Parties have engaged in written discovery. Plaintiff has failed to respond to any of Defendants' supplemental discovery demands. Defendants have filed a Motion to Compel Plaintiff's answers to discovery which is currently pending. No depositions have been taken. On or about August 30, 2024, the case was consolidated with the case Docket No. PAS-L-1693-23, for the purposes of discovery only.

In June of 2024, the parties attended court-ordered mediation which was unsuccessful. At the mediation, Plaintiff demanded \$800,000. Plaintiff's economic expert alleges that Plaintiff's economic damages are \$297,413 and Plaintiff demanded \$500,000 for pain and suffering. Plaintiff demands punitive damages and attorney's fees. While unlikely to obtain punitive damages, Plaintiff can obtain attorney's fees if he prevails on any of his NJLAD claims. Jury verdicts in these types of cases vary widely, but there was a recent verdict in a similar case for \$1.3 Million.

Subject to certain disclaimers within the policy, this matter is covered by a Summit Risk insurance policy with a \$250K SIR and a policy limit of \$1 Million. Taking into consideration the fee-shifting provision of the NJLAD, the costs of discovery in this matter, and demographics which could create a sufficient appearance of discrimination to allow the Plaintiff to surmount summary judgement, this case has a settlement value of \$175,000-\$225,000 at this time. Given that the Plaintiff's demands are well beyond a reasonable range, the District will continue to vigorously defend this matter.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-001705-21:

Plaintiff, a former head of security, alleges that he was terminated in violation of New Jersey Conscientious Employee Protection Act (CEPA) and in retaliation for complaining of unethical conduct by a Board member and improper actions by the District. The parties have engaged in discovery. Defendants moved successfully to have the CEPA claim dismissed and former Superintendent dismissed as an individual Defendant. Plaintiff then filed an Amended Complaint allegedly violation of public policy. The parties are engaged in discovery. Defendants moved successfully to have the CEPA claim dismissed and former Superintendent dismissed as an individual Defendant. Plaintiff then filed an Amended Complaint allegedly violation of public policy. The Court has scheduled a trial for January 2025. During an unsuccessful mediation session Plaintiff made a \$750,000 settlement demand. There is insurance after a \$100,000 retention/deductible. Since the matter has not been amenable to settlement, Defendants intend to vigorously defend against the claim.

Docket No. PAS-L-002783-24:

Plaintiff, currently an employee of the Defendant Paterson Public Schools as a School Secretary at the Newcomers High School, alleges that her transfer and the actions/inactions of Defendants constitutes discrimination, retaliation, and a hostile work environment in violation of the New Jersey Law Against Discrimination ("NJLAD"). Plaintiff also alleges a breach of employment contract, interference with her rights under the New Jersey Constitution, tortious interference with her employment and contract, negligent/intentional infliction of emotional distress, common law harassment, retaliation in violation of the New Jersey Conscientious Employee Protection Act ("CEPA"), negligent failure to supervise, and that the individually named Defendants aiding and abetting the discrimination and retaliation. Defendants filed a motion to dismiss certain counts of the Complaint before filing an Answer. That motion is currently pending. There is no current settlement demand. There is insurance after a \$100,000 retention/deductible. Defendants intend to vigorously defend against the claim.

Docket No. PAS-L-2565-24:

Plaintiff has been employed as a teacher for Paterson Public Schools since 1976. She alleges that she notified Paterson Public Schools in November of 1987 that she obtained a Doctorate degree, and that she received a letter from the Acting Secretary and Business Administrator, informing her that the Board of Education's Superintendent recommended to the Board of Education that she be granted equivalency credit on the Doctor's level, effective on September 1, 1987. Plaintiff filed this lawsuit alleging that Paterson Public Schools breached its agreement with Plaintiff by failing to grant here equivalency credit and/or increase her salary in accordance with Paterson Public Schools' policy and procedures.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-2565-24: (continued)

Defendants filed a motion to dismiss Plaintiff's Complaint in its entirety, which was to be heard by the trial court judge on November 22, 2024. However, Plaintiff died on or about November 17, 2024, and the trial court has carried the motion sixty days to allow Plaintiff's counsel time to consult with the Administrator of the Estate. The motion is currently adjourned to January 30, 2025. There is no current settlement demand. There is insurance after a \$100,000 retention/deductible. Defendants intend to vigorously defend against this claim.

Docket No. PAS-L-132-23:

Plaintiff is Vice Principal employed by the Board. In 2023, she filed a lawsuit alleging unlawful discrimination by the Board and Assistant Superintendent arising from the transfer from one district to another. She alleges that she was transferred because of her national origin ancestry in violation of the Law Against Discrimination. She also alleges that she reported that a subordinate teacher made offensive racial comments about the school principal to that principal, which resulted in that subordinate confronting her about the incident. She maintains that she suffered diminishment of career opportunities, loss of self-esteem, disruption of family life, emotional trauma and distress, and physical manifestations of pain and suffering. The transfer did not result in any loss of salary. Discovery is ongoing with deposition scheduled for December 2024. Plaintiff verbally demanded \$95,000 during an unsuccessful mediation in October 2024.

Docket No. PAS-1043-22:

On April 27, 2022, Plaintiff filed a complaint against the Board, as well as now-deceased former employee Ronald Sherman, alleging that Ronald Sherman sexually assaulted him between 1977-1981 when he attended School No. 5. This case has been consolidated with the Vega matter referenced below. Plaintiff hear and in the Vega matter raise nearly identical allegations regarding Mr. Sherman and are represented by the same attorneys.

Parties have provided written discovery responses and have begun depositions. The Board has been unable to locate an insurance policy covering the relevant time period, or any other document related to Mr. Sherman or plaintiff. While there have been very few individuals who have relevant knowledge of these allegations due to their age, the allegation are bolstered by the filing of the Vega matter. The parties must sill complete expert discovery. Due to the limited discovery and fact specific nature of these matters we are unable to provide a value at this time. While unlikely that damages would reach above \$1.2 M, we are making you aware of this matter out of an abundance of caution.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-565-23:

On February 28, 2023, Plaintiff filed a complaint against the Board alleging that now-deceased former employee, Ronald Sherman, sexually assaulted him in 1982 when he attended School No. 5. This case has been consolidated with the Matos matter referenced above. Plaintiff here and in the Matos matter raise nearly identical allegation regarding Mr. Sherman and are represented by the same attorneys.

Parties have provided written discovery responses and fact depositions are nearly complete. While there are very few individuals who have relevant knowledge of these allegation due to their age, the allegations are bolstered by the filing of the Matos matter. The parties must still complete expert discovery. Due to the limited discovery and fact specific nature of these matters we are unable to provide a value at this time. While unlikely that damages would reach above \$1,200,000 we are making you aware of this matter out of an abundance of caution.

Docket No. PAS-L-3350-21:

On November 23, 2021, Plaintiff filed an Amended Complaint against the Board alleging that now deceased former employee, William Butler, sexually abused and assaulted Plaintiff on a weekly basis from approximately 1987 until 1990. Plaintiff alleges that the Board negligently hired, trained, and supervised Mr. Butler, and that the Board exhibited gross negligence through its willful and wanton disregard for the safety and well-being of Plaintiff and other children.

Discovery is complete and there is currently a Motion for Summary Judgement Pending. While NJSIG disclaimed coverage, the Board was able to locate a policy that had been assumed by COMPRE. The policy has a limit of \$1,000,000 and we will be seeking authority to settle within the limits of the policy. That said, the demand last received from Plaintiff was for \$5,000,000.

Case No. 23-cv-21847 (BRM) (JSA):

On November 3, 2023, Plaintiff filed a Complaint against the Board, Alonzo T. Moody Academy (ATM Academy), and Boswell Anglin for alleged injuries arising out of an incident that occurred on April 18, 2023. Plaintiff alleges that on that date, he was viciously assaulted by school employee Defendant Anglin and two school security officers. Plaintiff claims that the ATM Academy and Board intentionally hid this assault from Plaintiff's family, and criminally covered up assault and battery in violation of N.J.S.A. 9:6-1, et seq. Plaintiff also claims that the Board negligently hired, trained, and/or supervised its employees, and violated Plaintiff's civil rights under 42 U.S.C. 1983 by exhibiting deliberate indifference to the constitutional rights of students at ATM Academy.

The parties were ordered to pre-discovery mediation, which was unsuccessful, and accordingly have just exchanged paper discovery. Plaintiff's current demand is \$2,000,000. Due to this matter being at the early stages of discovery, we are unable to provide a value for this matter.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2024

NOTE 18. RIGHT TO USE LEASED ASSETS

The District has right to use leased assets for buildings, copiers and equipment used throughout the District which are shown in the capital asset footnote (Note 5). The related leases are discussed in the Leases subsection of the Long-term obligations section of this report (Note 6). The right to use leased assets are amortized on a straight-line basis over the terms of the related leases.

	<u>Balance July 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2024</u>
Right to use assets				
Leased Building	<u>\$10,198,614</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$10,198,614</u>
Total right to use assets	<u>10,198,614</u>	<u>_____</u>	<u>_____</u>	<u>10,198,614</u>
Less accumulated amortization for:				
Leased Building	<u>(6,465,904)</u>	<u>-2288817</u>	<u>_____</u>	<u>(8,754,721)</u>
Total Accumulated Amortization	<u>(6,465,904)</u>	<u>(2,288,817)</u>	<u>_____</u>	<u>(8,754,721)</u>
Right to use leased asset, net	<u>\$3,732,710</u>	<u>\$(2,288,817)</u>	<u>\$ _____</u>	<u>\$1,443,893</u>

<u>Lease Description</u>	<u>Role</u>	<u>Classification</u>	<u>Net Asset Balance</u>	<u>Accumulated Amortization</u>	<u>Gross Asset Balance</u>
Alexander Hamilton Academy	Lessee	Building		1081377	1081377
Saint Paul Parish - Young Men's Academy	Lessee	Building		28928	28928
Facilities, Food Services & Warehouse	Lessee	Building		1072430	1072430
Saint Bonaventure - PS 29	Lessee	Building		646860	646860
90 Delaware - Administration Building	Lessee	Building	704821	4228931	4933752
Saint Teresa's - STAR Program	Lessee	Building		300206	300206
Konica Minolta	Lessee	Copiers	739072	1347719	2086791
Trailers	Lessee	Equipment		48270	48270
			<u>\$1,443,893</u>	<u>\$8,754,721</u>	<u>\$10,198,614</u>

NOTE 19. SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 9, 2025, the date which the financial statements were available to be issued and no additional items were noted for disclosure.

**REQUIRED SUPPLEMENTARY
INFORMATION - PART II**

BUDGETARY COMPARISON SCHEDULES

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	73,168,370	-	73,168,370	73,168,370	-
Tuition	500,000	-	500,000	427,265	(72,736)
Other Restricted Miscellaneous Revenue				173,503	173,503
Miscellaneous, Including Interest	4,018,205	-	4,018,205	9,813,864	5,795,659
Total - Local Sources	77,686,575	-	77,686,575	83,583,001	5,896,426
State Sources:					
Categorical Special Education Aid	24,500,810	-	24,500,810	24,500,810	-
Extraordinary Aid	5,000,000	-	5,000,000	6,362,080	1,362,080
Categorical Security Aid	12,716,806	-	12,716,806	12,716,806	-
Equalization Aid	484,913,277	-	484,913,277	484,913,277	-
Categorical Transportation Aid	7,141,569	-	7,141,569	7,141,569	-
Non Public Transportation Aid	-	-	-	207,025	207,025
NTE Homeless Reimbursement	-	-	-	1,172,795	1,172,795
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	68,833,569	68,833,569
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	785,010	785,010
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	26,314	26,314
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	18,947,629	18,947,629
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	14,220,402	14,220,402
Total State Sources	534,272,462	-	534,272,462	639,827,286	105,554,824
Federal Sources:					
Special Education Medicare Incentive Program	1,544,842	-	1,544,842	1,801,008	256,166
Total - Federal Sources	1,544,842	-	1,544,842	1,801,008	256,166
Total Revenues	613,503,879	-	613,503,879	725,211,295	111,707,416
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	5,643,273	(39,946)	5,603,327	5,598,773	4,553
Grades 1-5 - Salaries of Teachers	39,824,284	(582,134)	39,242,150	39,001,330	240,820
Grades 6-8 - Salaries of Teachers	24,269,569	(1,993,902)	22,275,667	22,145,202	130,465
Grades 9-12 - Salaries of Teachers	30,120,719	(2,131,294)	27,989,425	27,914,034	75,391
Regular Programs - Home Instruction:					
Salaries of Teachers	500,000	520,819	1,020,819	1,020,819	-
Purchased Professional-Educational Services	40,000	(40,000)	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	3,908,958	(213,995)	3,694,963	3,673,808	21,155
Purchased Professional-Educational Services	5,554,500	4,083,746	9,638,246	8,632,196	1,006,050
Purchased Technical Services	286,435	(14,982)	271,453	245,740	25,713
Other Purchased Services (400-500 series)	1,952,374	(464,977)	1,487,397	1,436,630	50,767
Miscellaneous Purchased Services	1,500	-	1,500	-	1,500
General Supplies	1,874,095	1,038,089	2,912,184	2,680,372	231,812
Textbooks	1,228,100	(360,399)	867,701	817,398	50,303
Other Objects	84,401	15,211	99,612	69,074	30,537
TOTAL REGULAR PROGRAMS - INSTRUCTION	115,288,208	(183,764)	115,104,444	113,235,376	1,869,068
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
Salaries of Teachers	1,038,632	49,181	1,087,813	1,076,802	11,012
Other Salaries for Instruction	700,776	(16,149)	684,627	683,854	773
General Supplies	26,700	(842)	25,858	23,120	2,738
Other Objects	500	-	500	352	148
Total Intellectual Disability - Mild	1,766,608	32,191	1,798,799	1,784,128	14,671
Intellectual Disability - Moderate:					
Salaries of Teachers	788,854	(204,266)	584,588	584,588	-
Other Salaries for Instruction	403,120	48,009	451,129	451,129	-
General Supplies	16,200	-	16,200	11,472	4,728
Total Intellectual Disability - Moderate	1,208,174	(156,257)	1,051,917	1,047,190	4,728

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Learning and/or Language Disabilities - Mild/Moderate:					
Salaries of Teachers	6,332,807	(1,311,612)	5,021,195	4,962,332	58,864
Other Salaries for Instruction	3,080,148	(129,451)	2,950,697	2,937,086	13,611
Other Purchased Services (400-500 series)	4,000	1,200	5,200	1,200	4,000
General Supplies	105,430	(10,097)	95,333	53,697	41,636
Textbooks	5,000	-	5,000	1,143	3,857
Other Objects	600	-	600	600	-
Total Learning and/or Language Disabilities - Mild/Moderate	9,527,985	(1,449,959)	8,078,026	7,956,058	121,968
Emotional Regulation Impairment:					
Salaries of Teachers	1,012,584	(234,011)	778,573	778,573	-
Other Salaries for Instruction	1,044,820	(86,677)	958,143	955,400	2,743
General Supplies	6,420	(1,350)	5,070	474	4,596
Other Objects	2,000	-	2,000	-	2,000
Total Emotional Regulation Impairment	2,065,824	(322,038)	1,743,786	1,734,447	9,339
Multiple Disabilities:					
Salaries of Teachers	802,371	9,075	811,446	811,446	-
Other Salaries for Instruction	525,501	(7,568)	517,933	516,163	1,770
General Supplies	9,227	(2,000)	7,227	5,355	1,872
Total Multiple Disabilities	1,337,099	(493)	1,336,606	1,332,964	3,642
Resource Room/Resource Center:					
Salaries of Teachers	20,583,848	(2,495,397)	18,088,451	17,987,083	101,369
Other Salaries for Instruction	391,864	136,955	528,819	526,767	2,052
Other Purchased Services (400-500 series)	4,500	-	4,500	-	4,500
General Supplies	122,242	(6,827)	115,415	78,722	36,693
Total Resource Room/Resource Center	21,102,454	(2,365,269)	18,737,185	18,592,571	144,614
Autism:					
Salaries of Teachers	2,956,827	(793,980)	2,162,847	2,144,659	18,188
Other Salaries for Instruction	2,030,920	60,253	2,091,173	2,089,578	1,595
General Supplies	43,464	-	43,464	33,903	9,561
Total Autism	5,031,211	(733,726)	4,297,485	4,268,140	29,345
Preschool Disabilities - Full-Time:					
Salaries of Teachers	1,215,207	(360,000)	855,207	796,553	58,654
Other Salaries for Instruction	1,250,224	(156,821)	1,093,403	977,071	116,332
Other Objects	-	250	250	216	34
Total Preschool Disabilities - Full-Time	2,465,431	(516,571)	1,948,860	1,773,840	175,020
TOTAL SPECIAL EDUCATION - INSTRUCTION	44,504,786	(5,512,122)	38,992,664	38,489,337	503,327
Bilingual Education - Instruction					
Salaries of Teachers	18,481,899	(1,331,149)	17,150,750	17,111,384	39,366
Other Salaries for Instruction	467,596	(86,707)	380,889	380,889	-
Purchased Professional-Educational Services	3,000	(3,000)	-	-	-
Other Purchased Services (400-500 series)	10,000	(2,925)	7,075	7,075	-
General Supplies	435,361	(52,648)	382,713	307,178	75,535
Textbooks	3,000	(2,000)	1,000	943	57
Other Objects	3,000	-	3,000	2,500	500
Total Bilingual Education - Instruction	19,403,856	(1,478,428)	17,925,428	17,809,969	115,459
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	83,630	43,156	126,786	103,568	23,219
Purchased Services (300-500 series)	-	735	735	593	142
Supplies and Materials	6,500	(5,500)	1,000	-	1,000
Other Objects	12,100	-	12,100	11,385	715
Total School-Spon. Cocurricular Actvts. - Inst.	102,230	38,391	140,621	115,545	25,076
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,366,642	(14,426)	1,352,216	1,337,256	14,960
Purchased Services (300-500 series)	455,289	(50,214)	405,075	332,122	72,953
Supplies and Materials	157,454	25,294	182,748	179,606	3,142
Other Objects	11,000	(2,964)	8,036	8,036	-
Total School-Spon. Cocurricular Athletics - Inst.	1,990,385	(42,310)	1,948,075	1,857,020	91,055
Before/After School Programs - Instruction					
Salaries of Teachers	395,045	(16,336)	378,709	266,333	112,376
Other Salaries for Instructions	34,150	42,594	76,744	56,518	20,226
Total Before/After School Programs - Instruction	429,195	26,258	455,453	322,851	132,602
Before/After School Programs - Support Svcs					
Salaries	46,400	1,080	47,480	41,010	6,470
Total Before/After School Programs - Support Svcs	46,400	1,080	47,480	41,010	6,470
Total Before/After School Programs	475,595	27,338	502,933	363,861	139,072

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Summer School - Instruction					
Salaries of Teachers	356,080	(27,408)	328,673	279,286	49,386
Other Salaries for Instructions	380,000	(66,300)	313,700	292,069	21,631
Total Summer School - Instruction	736,080	(93,708)	642,373	571,355	71,018
Summer School - Support Svcs					
Salaries	-	2,586	2,586	2,586	-
Purchased Professional & Tech Services	18,000	(10,300)	7,700	-	7,700
Total Summer School - Support Svcs	18,000	(7,714)	10,286	2,586	7,700
Total Summer School	754,080	(101,422)	652,659	573,941	78,718
Alternative Education Program - Instruction					
Salaries of Teachers	2,035,249	(253,654)	1,781,595	1,764,606	16,989
Salaries	181,298	(45,805)	135,493	134,440	1,053
Other Purchased Services (400-500 series)	-	760	760	760	-
Supplies and Materials	6,000	(760)	5,240	4,007	1,233
Total Alternative Education Program - Instruction	2,222,547	(299,459)	1,923,088	1,903,813	19,275
Alternative Education Program - Support Svcs					
Salaries	268,444	(29,414)	239,030	239,030	-
Other Support Staff Salaries	707,176	(200,909)	506,267	504,867	1,400
Supplies and Materials	6,228	(1,296)	4,932	1,625	3,307
Total Alternative Education Program - Support Svcs	981,848	(231,618)	750,230	745,522	4,707
Total Alternative Education Program	3,204,395	(531,077)	2,673,318	2,649,336	23,982
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	255,441	(16,441)	239,000	239,000	-
Salaries of Reading Specialist	183,456	(24,758)	158,698	158,698	-
Other Purchased Services (400-500 series)	750	(750)	-	-	-
Other Objects	195	4,505	4,700	3,400	1,300
Total Other Supplemental at Risk Programs - Instruction	439,842	(37,444)	402,398	401,098	1,300
Other Supplemental at Risk Programs - Support Svcs					
Salaries	153,026	(319)	152,707	138,816	13,891
Salaries of Secretarial and Clerical Assistants	75,524	(22,472)	53,052	53,052	-
Supplies and Materials	3,000	-	3,000	2,802	198
Other Objects	500	-	500	-	500
Total Other Supplemental at Risk Programs - Support Svcs	232,050	(22,790)	209,260	194,671	14,589
Total Other Supplemental / At Risk Programs	671,892	(60,234)	611,658	595,769	15,889
Community Services Programs/Operations					
Salaries	549,907	33,814	583,721	489,403	94,318
Purchased Services (300-500 series)	353,460	165,309	518,769	271,670	247,099
Supplies and Materials	11,680	-	11,680	9,084	2,596
Total Community Services Programs/Operations	915,047	199,123	1,114,170	770,157	344,013
TOTAL INSTRUCTION	187,310,474	(7,644,506)	179,665,968	176,460,311	3,205,657
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	215,000	(62,512)	152,488	149,164	3,325
Tuition to Other LEAs Within the State - Special	1,350,000	420,000	1,770,000	1,743,437	26,563
Tuition to County Voc. School Dist. - Regular	17,555,526	-	17,555,526	17,555,526	-
Tuition to County Voc. School Dist. - Special	719,608	-	719,608	719,608	-
Tuition to CSSD & Regional Day Schools	4,250,000	713,414	4,963,414	4,642,629	320,785
Tuition to Private Schools for the Disabled - Within State	14,000,000	11,461,728	25,461,728	25,392,967	68,761
Tuition - State Facilities	856,821	-	856,821	856,821	-
Tuition - Other	-	40,409	40,409	40,409	-
Total Undistributed Expenditures - Instruction:	38,946,955	12,573,039	51,519,994	51,100,562	419,433
Undistributed Expend. - Attend. & Social Work					
Salaries	575,028	(61,097)	513,931	504,672	9,259
Salaries of Secretarial and Clerical Assistants	582,676	(1,972)	580,704	580,704	-
Other Salaries	146,391	1,005	147,396	147,396	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	850,685	(25,085)	825,600	825,600	-
Salaries of Community/School Coordinators	541,459	19,757	561,216	560,541	674.62
Other Purchased Services (400-500 series)	20,000	36,000	56,000	35,559	20,441
Travel	2,400	-	2,400	-	2,400
Supplies and Materials	22,500	(1,000)	21,500	4,300	17,200
Total Undistributed Expend. - Attend. & Social Work	2,741,139	(32,393)	2,708,746	2,658,772	49,974

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Health Services					
Salaries	5,245,885	(402,602)	4,843,283	4,750,528	92,755
Salaries of Secretarial and Clerical Assistants	108,556	3,292	111,848	111,848	-
Purchased Professional and Technical Services	494,587	196,000	690,587	463,879	226,708
Other Purchased Services (400-500 series)	373,566	15,000	388,566	352,501	36,065
Supplies and Materials	69,605	(886)	68,719	64,345	4,374
Total Undistributed Expenditures - Health Services	6,292,199	(189,196)	6,103,003	5,743,101	359,901
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,103,907	39,454	3,143,361	2,967,248	176,113
Purchased Professional - Educational Services	4,002,500	(414,250)	3,588,250	3,342,914	245,336
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	7,106,407	(374,796)	6,731,611	6,310,163	421,448
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Other Support Services - Student Related & Extra	7,464,536	(600,000)	6,864,536	6,548,008	316,528
Other Salaries for Instruction	59,455	2,785	62,240	62,240	-
Purchased Professional - Educational Services	3,150,000	(523,695)	2,626,305	1,609,612	1,016,693
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	10,673,991	(1,120,910)	9,553,081	8,219,861	1,333,220
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	7,517,092	54,680	7,571,772	7,514,999	56,773
Salaries of Secretarial and Clerical Assistants	728,074	(176,215)	551,859	496,926	54,933
Other Salaries	317,017	2,239	319,256	319,256	-
Purchased Professional - Educational Services	345,500	(223,000)	122,500	82,308	40,192
Other Purchased Prof. and Tech. Services	592,700	(16,500)	576,200	569,235	6,965
Other Purchased Services (400-500 series)	2,000	6,250	8,250	7,708	542
Supplies and Materials	49,310	9,524	58,834	43,181	15,653
General Supplies	2,500	5,901	8,401	6,606	1,795
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	9,554,193	(337,121)	9,217,072	9,040,219	176,853
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	11,145,965	(373,200)	10,772,765	10,772,765	-
Salaries of Secretarial and Clerical Assistants	246,368	15,863	262,231	255,949	6,283
Other Salaries	255,958	1,785	257,743	257,743	-
Other Purchased Prof. and Tech. Services	204,500	(17,892)	186,608	174,573	12,035
Mis. Purchase Serv. (400-500 series other than Residential Costs)	12,500	(150)	12,350	4,334	8,016
Supplies and Materials	-	56,836	56,836	51,606	5,230
Miscellaneous Expenditures	150	150	300	300	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl	11,865,441	(316,608)	11,548,833	11,517,270	31,563
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisors of Instruction	4,403,139	(111,437)	4,291,702	4,277,483	14,219
Salaries of Other Professional Staff	2,995,055	(46,478)	2,948,577	2,947,865	712
Salaries of Secr and Clerical Assist.	1,306,132	(51,829)	1,254,303	1,205,129	49,174
Other Salaries	1,202,925	(165,429)	1,037,496	1,020,950	16,545
Sal of Facilitators, Math & Literacy Coaches	102,125	1,400	103,525	103,525	-
Purchased Prof- Educational Services	240,500	(51,348)	189,152	128,575	60,577
Other Purch Services (400-500)	5,000	523,654	528,654	161,574	367,080
Travel	47,250	5,550	52,800	24,096	28,704
Supplies and Materials	90,700	284,147	374,847	323,764	51,083
General Supplies	4,000	(3,375)	625	-	625
Other Objects	9,000	2,400	11,400	7,888	3,512
Total Undist. Expend. - Improvement of Inst. Serv.	10,405,826	387,255	10,793,081	10,200,850	592,231
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,646,742	(235,933)	2,410,809	2,406,884	3,926
Other Purchased Services (400-500 series)	35,235	(5,700)	29,535	23,936	5,599
Supplies and Materials	31,801	(5,116)	26,685	15,374	11,311
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,713,778	(246,749)	2,467,029	2,446,193	20,836
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	120,000	(44,550)	75,450	24,818	50,632
Purchased Professional - Educational Serv	114,355	42,545	156,900	139,140	17,760
Other Purchased Prof. and Tech. Services	-	2,592	2,592	2,592	-
Travel	34,128	14,708	48,836	30,344	18,492
Supplies and Materials	5,600	16,500	22,100	12,188	9,912
Other Objects	-	2,500	2,500	2,498	2
Total Undist. Expend. - Instructional Staff Training Serv.	274,083	34,295	308,378	211,580	96,799

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	1,067,485	(19,947)	1,047,538	976,754	70,785
Salaries of Other Professional Staff	216,227	12,448	228,675	215,245	13,430
Salaries of Secretarial and Clerical Assistants	1,215,543	(16,894)	1,198,649	1,185,570	13,079
Legal Services	-	1,034,536	1,034,536	576,795	457,741
Audit Fees	175,000	106,500	281,500	126,500	155,000
Architect/Engineering Services	100,000	(10,480)	89,520	87,830	1,690
Other Purchased Professional Services	487,923	25,960	513,883	397,490	116,393
Purchased Technical Services	49,000	375	49,375	27,375	22,000
Communications/Telephone	1,124,500	-	1,124,500	823,979	300,521
BOE Other Purchased Services	100,000	-	100,000	92,819	7,181
Travel	19,150	327	19,477	13,312	6,165
Other Purchased Services (400-500 series)	1,058,664	(440,642)	618,022	607,137	10,885
General Supplies	150,137	14,025	164,162	85,199	78,963
BOE in-House Training/Meeting	18,000	11,010	29,010	27,276	1,734
Judgements Against The School District	1,548,306	(1,291,742)	256,564	256,564	-
Miscellaneous Expenditures	46,600	(200)	46,400	26,999	19,401
BOE Membership & Dues	48,000	5,000	53,000	51,415	1,585
Total Undist. Expend. - Supp. Serv. - General Admin.	7,424,535	(569,724)	6,854,811	5,578,258	1,276,553
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	12,854,017	(119,403)	12,734,614	12,694,951	39,663
Salaries of Secretarial and Clerical Assistants	4,226,986	(53,839)	4,173,147	4,170,493	2,654
Other Salaries	20,000	(19,000)	1,000	1,000	-
Purchased Professional and Technical Services	-	5,000	5,000	5,000	-
Other Purchased Services (400-500 series)	9,500	5,540	15,040	13,715	1,325
Travel	13,978	(3,500)	10,478	6,016	4,462
Supplies and Materials	394,868	12,374	407,242	349,342	57,901
Miscellaneous Purchased Services	14,865	9,842	24,707	14,685	10,022
Other Objects	9,295	(5,149)	4,146	2,503	1,643
Total Undist. Expend. - Support Serv. - School Admin.	17,543,509	(168,134)	17,375,375	17,257,704	117,670
Undist. Expend. - Central Services					
Salaries	5,481,732	(408,149)	5,073,583	5,022,973	50,611
Salaries of Secretarial and Clerical Assistants	30,420	32,976	63,396	62,034	1,362
Uniforms - Central Storage	-	16,500	16,500	16,500	-
Purchased Professional Services	232,935	(29,229)	203,706	130,304	73,402
Purchased Professional Services - Public Relation	1,000	1,682,100	1,683,100	1,537,832	145,268
Purchased Technical Services	100,878	125,885	226,763	225,548	1,215
Other Purchased Services	238,000	(63,690)	174,310	160,191	14,119
Travel	11,000	3,302	14,302	9,362	4,940
Sale/Leaseback Payments	2,625,117	-	2,625,117	2,625,116	1
Supplies and Materials	75,500	67,762	143,262	134,077	9,185
General Supplies	1,000	-	1,000	831	169
Miscellaneous Expenditures	26,000	(375)	25,625	15,535	10,090
Total Undist. Expend. - Central Services	8,823,582	1,427,082	10,250,664	9,940,301	310,364
Undist. Expend. - Admin Information Technology					
Salaries	1,628,292	(410,372)	1,217,920	1,188,351	29,570
Salaries of Secretarial and Clerical Assistants	173,270	(5,187)	168,083	168,083	-
Purchased Technical Services	155,000	(20,000)	135,000	116,630	18,370
Other Purchased Services (400-500 series)	1,442,500	150,000	1,592,500	1,557,857	34,643
Travel	14,000	-	14,000	5,103	8,897
Supplies and Materials	243,500	(77,240)	166,260	140,289	25,971
Total Undist. Expend. - Admin Information Technology	3,656,562	(362,799)	3,293,763	3,176,312	117,451
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,007,745	(145,661)	2,862,084	2,856,163	5,922
Cleaning, Repair, and Maintenance Services	1,988,000	267,685	2,255,685	1,791,908	463,777
Supplies and Materials	350,000	(76,048)	273,952	255,003	18,949
Other Objects	100,000	(93,000)	7,000	-	7,000
Total Undist. Expend. - Required Maintenance for School Facilities	5,445,745	(47,024)	5,398,721	4,903,074	495,648

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Custodial Services					
Salaries	5,996,193	697,501	6,693,694	6,692,785	910
Salaries of Secretarial and Clerical Assistants	205,892	(5,686)	200,206	199,961	245
Salaries of Non-Instructional Aides	2,481,915	(502,411)	1,979,504	1,965,991	13,513
Cleaning, Repair and Maintenance Services	12,049,900	(3,881,598)	8,168,302	7,528,061	640,241
Rental of Land, Building & Other than Lease Purchases	3,256,787	(36,575)	3,220,212	2,927,017	293,195
Lease Purchase Payments - Energy Savings Improvement Program	934,146	-	934,146	934,146	1
Other Purchased Property Services	1,008,462	-	1,008,462	881,788	126,674
Insurance	2,407,000	631,600	3,038,600	3,038,599	1
Travel	20,000	-	20,000	3,710	16,290
Miscellaneous Purchased Services	1,270,000	47,480	1,317,480	1,214,805	102,675
General Supplies	2,153,805	41,406	2,195,211	1,938,569	256,643
Energy (Natural Gas)	1,700,229	-	1,700,229	1,700,229	-
Energy (Electricity)	3,853,003	-	3,853,003	3,853,003	-
Other Objects	30,000	650	30,650	24,477	6,174
Interest - Energy Savings Impr Prog Bonds	278,872	-	278,872	276,812	2,060
Principal - Energy Savings Impr Prog Bonds	1,213,872	(25,568)	1,188,304	1,026,137	162,167
Total Undist. Expend. - Custodial Services	38,860,076	(3,033,201)	35,826,875	34,206,088	1,620,787
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	4,000	-	4,000	4,000	-
Cleaning, Repair, and Maintenance Services	472,000	-	472,000	402,424	69,576
Travel	380,000	2,492	382,492	130,587	251,905
Total Undist. Expend. - Care & Upkeep of Grounds	856,000	2,492	858,492	537,011	321,482
Undist. Expend. - Security					
Salaries	4,825,083	(735,044)	4,090,039	3,932,008	158,031
Salaries of Secretarial and Clerical Assistants	143,432	1,006	144,438	144,438	-
Purchased Professional and Technical Services	5,212,757	3,641,000	8,853,757	8,496,149	357,608
Cleaning, Repair and Maintenance Services	1,200	(38)	1,162	1,162	-
Travel	1,000	-	1,000	486	515
General Supplies	125,926	4,799	130,725	113,758	16,967
Total Undist. Expend. - Security	10,309,398	2,911,723	13,221,121	12,688,001	533,120
Total Undist. Expend. - Oper. & Maint. of Plant	55,471,219	(166,009)	55,305,210	52,334,173	2,971,036
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	159,260	(94,412)	64,848	17,213	47,635
Sal. For Pup.Trans. (Bet. Home and School) - Regular	776,734	(166,637)	610,097	592,297	17,800
Management Fees - ESC & CTSA Transportation Programs	30,000	-	30,000	26,940	3,060
Other Purchased Professional and Technical Services	12,000	-	12,000	11,300	700
Contract Services - (Between Home and School) - Vendors	2,400,000	1,305,836	3,705,836	3,471,110	234,726
Contract Services (Other than Between Home & School)-Vendors	667,796	89,842	757,638	615,961	141,677
Contract Services - (Between Home and Sch) - Joint Agrmts	25,000	3,000	28,000	18,648	9,352
Contr Serv (Spl. Ed. Students) - Vendors	20,140,000	943,368	21,083,368	20,473,333	610,035
Contr Serv (Spl. Ed. Students) - Joint Agrmt	25,000	4,500	29,500	26,043	3,457
Contr Serv (Regular Students) - ESCs & CTSA	100,000	(85,000)	15,000	14,429	571
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	600,000	67,097	667,097	666,738	359
Contr Serv. - Aid in Lieu Payments - Nonpublic	485,000	69,000	554,000	485,940	68,060
Contr Serv. - Aid in Lieu Payments - Charter Schools	70,000	11,000	81,000	65,375	15,625
Contr Serv. - Aid in Lieu Payments - Choice	42,000	6,000	48,000	29,429	18,571
Travel/Conferences	-	5,500	5,500	4,016	1,484
Supplies and Materials	10,000	-	10,000	8,282	1,718
Transportation Supplies	81,000	13,205	94,205	94,205	-
Other Objects	9,400	(9,000)	400	275	125
Total Undist. Expend. - Student Transportation Serv.	25,633,190	2,163,298	27,796,488	26,621,532	1,174,956

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits - Grades 1-5					
Health Benefits	46,401	2,245	48,646	48,646	-
Special Program - Instruction					
Health Benefits	1,336,501	(241,044)	1,095,457	1,095,457	-
Other Instructional Programs - Instruction					
Health Benefits	47,010	-	47,010	47,010	-
Community Services Programs/Operations					
Health Benefits	81,758	3,170	84,928	84,928	-
Attendance and Social Work Services					
Health Benefits	617,894	-	617,894	617,894	-
Health Services					
Health Benefits	229,787	-	229,787	229,787	-
Other Support Services - Speech, OT, PT & Related Services					
Unemployment Compensation	200,000	(149,892)	50,108	-	50,108
Health Benefits	707,330	11,136	718,466	718,466	-
Health Benefits					
Other Support Services - Students - Extraordinary Services					
Health Benefits	5,561,838	(1,126,203)	4,435,635	4,435,044	592
Other Support Services - Guidance					
Health Benefits	215,961	5,535	221,496	221,496	-
Other Support Services - Child Study Teams					
Health Benefits	3,684,106	(975,276)	2,708,830	2,708,830	-
Improvement of Instruction Services					
Health Benefits	2,518,415	(237,562)	2,280,853	2,280,853	-
Educational Media Services / School Library					
Health Benefits	452,482	6,706	459,188	459,188	-
Instructional Staff Training Services					
Tuition Reimbursement	1,083,944	(193,620)	890,324	801,501	88,823
Support Services- General Administration					
Health Benefits	449,385	16,053	465,438	465,438	-
Support Services - Central Services					
Health Benefits	1,528,543	(195,538)	1,333,005	1,332,777	228
Support Services- Administrative Information Technology					
Health Benefits	470,194	2,365	472,559	472,559	-
Support Services - Required Maintenance for School Facilities					
Health Benefits	1,146,118	(195,629)	950,489	950,489	-
Support Services - Custodial Services					
Health Benefits	646,008	2,365	648,373	648,373	-
Support Services - Security					
Health Benefits	793,624	21,333	814,957	814,957	-
Student Transportation Services					
Health Benefits	209,959	1,447	211,406	211,406	-
TOTAL ALLOCATED BENEFITS	22,027,258	(3,242,408)	18,784,850	18,645,098	139,751
UNALLOCATED BENEFITS					
Group Insurance	17,900	14,848	32,748	32,748	-
Social Security Contributions	7,725,922	(1,169,761)	6,556,161	6,462,427	93,734
Other Retirement Contributions - Regular	10,365,674	(528,743)	9,836,931	9,836,931	-
Other Retirement Contributions - ERIP	4,858,020	1,864,687	6,722,707	6,629,885	92,822
Workmen's Compensation	2,000,000	861,652	2,861,652	2,861,652	-
Health Benefits	68,082,204	616,775	68,698,979	68,697,304	1,675
Other Employee Benefits	1,108,491	100,576	1,209,067	1,203,312	5,754
Retirement Sick Pay	2,000,000	(58,826)	1,941,174	1,885,944	55,230
TOTAL UNALLOCATED BENEFITS	96,158,211	1,701,208	97,859,419	97,610,204	249,215
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	68,833,569	(68,833,569)
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	785,010	(785,010)
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	26,314	(26,314)
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	18,947,629	(18,947,629)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	14,220,402	(14,220,402)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	102,812,924	(102,812,924)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	118,185,469	(1,541,201)	116,644,268	219,068,226	(102,423,958)
TOTAL UNDISTRIBUTED EXPENDITURES	337,312,078	11,159,330	348,471,408	441,425,077	(92,953,669)
TOTAL CURRENT EXPENDITURES	524,622,552	3,514,824	528,137,376	617,885,388	(89,748,012)

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	6,000	-	6,000	5,175	825
Grades 6-8	10,000	-	10,000	-	10,000
Grades 9-12	12,000	35,205	47,205	47,179	26
Athletic Activities	37,200	(5,730)	31,470	20,410	11,060
Special Education - Instruction:					
Intellectual Disability - Mild	10,000	(9,956)	44	-	44
Undist.Expend.-Support Serv.-Students - Reg.	71,000	-	71,000	66,915	4,086
Undist.Expend.-Support Serv.-Students - Attendance and Social Work	24,900	-	24,900	21,549	3,351
Undist.Expend.-Support Serv.-Students - Special	-	5,914	5,914	5,914	-
Undistributed Expenditures - General Admin.	5,000	2,300	7,300	5,000	2,300
Undistributed Expenditures - School Admin.	9,500	36,756	46,256	40,667	5,589
Undistributed Expenditures - Central Services	40,000	5,500	45,500	45,433	67
Undistributed Expenditures - Technology	37,500	62,540	100,040	99,156	884
Undistributed Expenditures - Operation of Plant Services	260,000	-	260,000	44,624	215,376
Undistributed Expenditures - Security Equipment	12,900	360,000	372,900	257,881	115,019
Undistributed Expenditures - Non Inst. Serv.	-	160,000	160,000	159,375	625
Capital Equipment	-	18,000	18,000	14,677	3,323
Total Equipment	536,000	670,529	1,206,529	833,953	372,576
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	405,000	100,000	505,000	465,524	39,476
Construction Services	3,570,000	3,900,000	7,470,000	7,359,058	110,942
Total Facilities Acquisition and Construction Services	3,975,000	4,000,000	7,975,000	7,824,583	150,417
TOTAL CAPITAL OUTLAY	4,511,000	4,670,529	9,181,529	8,658,535	522,993
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	104,160	-	104,160	91,389	12,771
General Supplies	4,680	-	4,680	1,055	3,625
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	108,840	-	108,840	92,444	16,396
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	17,160	-	17,160	16,926	234
Salaries of Supervisors of Instruction	30,420	-	30,420	3,968	26,452
Salaries of Secretarial and Clerical Assistants	-	346	346	346	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	47,580	346	47,926	21,240	26,686
Total Accred. Even./Adult H.S./Post-Grad.	156,420	346	156,766	113,683	43,082
Adult Education-Local-Instruction					
Salaries of Teachers	829,165	-	829,165	765,484	63,681
General Supplies	6,916	-	6,916	1,220	5,696
Total Adult Education-Local-Instruction	836,081	-	836,081	766,704	69,377
Adult Education-Local -Support Serv.					
Salaries	349,466	-	349,466	248,056	101,410
Salaries of Supervisors of Instruction	30,420	-	30,420	-	30,420
Personal Services - Employee Benefits	235,298	13,436	248,734	220,496	28,238
Other Objects	1,820	-	1,820	783	1,037
Total Adult Education-Local -Support Serv.	617,004	13,436	630,440	469,335	161,105
Total Adult Education-Local	1,453,085	13,436	1,466,521	1,236,039	230,482
GED Test Centers					
Salaries	9,240	(4,320)	4,920	1,144	3,776
Supplies and Materials	-	13,285	13,285	13,259	26
General Supplies	8,965	(8,965)	-	-	-
Total GED Testing Centers	18,205	-	18,205	14,403	3,802
TOTAL SPECIAL SCHOOLS	1,627,710	13,782	1,641,492	1,364,125	277,366
Transfer of Funds to Charter Schools	123,434,158	(326,004)	123,108,154	123,108,154	-
TOTAL EXPENDITURES	654,195,420	7,873,130	662,068,550	751,016,202	(88,947,652)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(40,691,541)	(7,873,130)	(48,564,671)	(25,804,907)	22,759,764

EXHIBIT C-1

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	274,222,360	(19,338,426)	254,883,934	253,122,138	(1,761,796)
Contr. to School Based Budgets - Spec. Rev. Fund	16,139,892	7,535,374	23,675,266	23,514,079	(161,187)
Capital Projects				45,750	45,750
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,560,096)		(2,560,096)	(2,560,096)	-
Contribution to School Based Budgets	(274,222,360)	19,338,426	(254,883,934)	(253,122,138)	1,761,796
Total Other Financing Sources:	<u>13,579,796</u>	<u>7,535,374</u>	<u>21,115,170</u>	<u>20,999,733</u>	<u>(115,437)</u>
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Financing Sources (Uses)	(27,111,745)	(337,756)	(27,449,501)	(4,805,174)	22,644,327
Fund Balance, July 1, 2023	<u>92,593,860</u>	<u>-</u>	<u>92,593,860</u>	<u>92,593,860</u>	<u>-</u>
Fund Balance, June 30, 2024	<u>65,482,115</u>	<u>(337,756)</u>	<u>65,144,359</u>	<u>87,788,686</u>	<u>22,644,327</u>
Recapitulation of Excess/(Deficiency) of Revenue Over/(Under) Expenditures					
Adjustment for Prior Year Encumbrances		(337,756)	(337,756)	(337,756)	-
Budgeted Fund Balance	<u>(27,111,745)</u>		<u>(27,111,745)</u>	<u>(4,467,418)</u>	<u>(22,644,327)</u>
	<u>(27,111,745)</u>	<u>(337,756)</u>	<u>(27,449,501)</u>	<u>(4,805,174)</u>	<u>(22,644,327)</u>
Restricted Fund Balance:					
Capital Reserve				\$ 12,913,619	
Emergency Reserve				1,000,000	
Excess Surplus				19,704,121	
Excess Surplus - Designated for Subsequent Year's Expenditures				34,615,267	
Unemployment Compensation				3,241,666	
Assigned Fund Balance:					
Year End Encumbrances				994,643	
Designated for Subsequent Year's Expenditures				734,998	
Unassigned Fund Balance				<u>14,584,372</u>	
				87,788,686	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 52,556,097		
Extraordinary Aid			<u>6,362,080</u>		
				<u>(58,918,177)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 28,870,509</u>	

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	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
Local Sources:																
10-1210 Local Tax Levy	73,168,370	-	73,168,370	-	-	-	73,168,370	-	73,168,370	-	73,168,370	73,168,370	-	73,168,370	73,168,370	-
10-1320 Tuition	500,000	-	500,000	-	-	-	500,000	-	500,000	-	500,000	427,265	-	427,265	427,265	-
Other Restricted Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	173,503	-	173,503	173,503	-
10-1990 Miscellaneous, including Interest	4,018,205	-	4,018,205	-	-	-	4,018,205	-	4,018,205	-	4,018,205	9,813,864	-	9,813,864	9,813,864	-
Total - Local Sources	77,686,575	-	77,686,575	-	-	-	77,686,575	-	77,686,575	-	77,686,575	83,583,001	-	83,583,001	83,583,001	-
State Sources:																
10-3121 Categorical Special Education Aid	24,500,810	-	24,500,810	-	-	-	24,500,810	-	24,500,810	-	24,500,810	24,500,810	-	24,500,810	24,500,810	-
10-3131 Extraordinary Aid	5,000,000	-	5,000,000	-	-	-	5,000,000	-	5,000,000	-	5,000,000	6,362,080	-	6,362,080	6,362,080	-
10-3132 Categorical Security Aid	12,716,806	-	12,716,806	-	-	-	12,716,806	-	12,716,806	-	12,716,806	12,716,806	-	12,716,806	12,716,806	-
10-3137 Equalization Aid	484,913,277	-	484,913,277	-	-	-	484,913,277	-	484,913,277	-	484,913,277	484,913,277	-	484,913,277	484,913,277	-
10-3132 Categorical Transportation Aid	7,141,569	-	7,141,569	-	-	-	7,141,569	-	7,141,569	-	7,141,569	7,141,569	-	7,141,569	7,141,569	-
10-3190 Non Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	207,025	-	207,025	207,025	-
NTE Homeless Reimbursement	-	-	-	-	-	-	-	-	-	-	-	1,172,795	-	1,172,795	1,172,795	-
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	68,833,569	-	68,833,569	68,833,569	-
On Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	-	-	-	-	-	-	-	-	785,010	-	785,010	785,010	-
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	-	-	-	-	-	-	-	-	26,314	-	26,314	26,314	-
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	-	-	-	-	-	-	-	-	18,947,629	-	18,947,629	18,947,629	-
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	14,220,402	-	14,220,402	14,220,402	-
Total - State Sources	534,272,462	-	534,272,462	-	-	-	534,272,462	-	534,272,462	-	534,272,462	639,827,286	-	639,827,286	639,827,286	-
Federal Sources:																
10-4200 Special Education Medicare Incentive Program	1,544,842	-	1,544,842	-	-	-	1,544,842	-	1,544,842	-	1,544,842	1,801,008	-	1,801,008	1,801,008	-
Total - Federal Sources	1,544,842	-	1,544,842	-	-	-	1,544,842	-	1,544,842	-	1,544,842	1,801,008	-	1,801,008	1,801,008	-
Total Revenues	613,503,879	-	613,503,879	-	-	-	613,503,879	-	613,503,879	-	613,503,879	725,211,295	-	725,211,295	725,211,295	-
EXPENDITURES:																
Current Expense:																
Regular Programs - Instruction																
110-100-101 Kindergarten - Salaries of Teachers	-	5,643,273	5,643,273	-	(39,946)	(39,946)	-	(39,946)	-	(39,946)	5,603,327	-	5,598,773	5,598,773	-	5,598,773
120-100-101 Grades 1-5 - Salaries of Teachers	527,000	39,297,284	39,824,284	1,095,160	(1,677,294)	(582,134)	1,622,160	37,619,990	1,622,160	37,619,990	39,242,150	1,622,160	37,379,170	39,001,330	37,379,170	39,001,330
130-100-101 Grades 6-8 - Salaries of Teachers	161,800	24,107,769	24,269,569	(161,800)	(1,832,102)	(1,993,902)	-	22,275,667	-	22,275,667	22,275,667	-	22,145,202	22,145,202	-	22,145,202
140-100-101 Grades 9-12 - Salaries of Teachers	253,000	29,867,719	30,120,719	(151,204)	(1,980,090)	(2,131,294)	101,796	27,887,629	101,796	27,887,629	27,989,425	88,188	27,825,846	27,914,034	88,188	27,914,034
Regular Programs - Home Instruction:																
150-100-101 Salaries of Teachers	500,000	-	500,000	520,819	-	520,819	1,020,819	-	1,020,819	-	1,020,819	1,020,819	-	1,020,819	1,020,819	-
150-100-320 Purchased Professional-Educational Services	40,000	-	40,000	(40,000)	-	(40,000)	-	-	-	-	-	-	-	-	-	-
Regular Programs - Undistributed Instruction																
190-100-106 Other Salaries for Instruction	-	3,908,958	3,908,958	-	(213,995)	(213,995)	-	3,694,963	-	3,694,963	3,694,963	-	3,673,808	3,673,808	-	3,673,808
190-100-320 Purchased Professional-Educational Services	5,506,000	48,500	5,554,500	4,101,454	(17,708)	4,083,746	9,607,454	-	9,607,454	-	9,638,246	8,616,496	15,700	8,632,196	8,616,496	15,700
190-100-340 Purchased Technical Services	286,435	-	286,435	(14,982)	-	(14,982)	271,453	-	271,453	-	271,453	245,740	-	245,740	245,740	-
190-100-500 Other Purchased Services (400-500 series)	1,777,329	175,045	1,952,374	(426,392)	(38,585)	(464,977)	1,350,937	-	1,350,937	-	1,487,397	1,342,472	-	1,436,630	1,342,472	-
190-100-590 Miscellaneous Purchased Services	-	1,500	1,500	-	-	-	-	1,500	-	1,500	1,500	-	-	-	-	-
190-100-610 General Supplies	467,926	1,406,169	1,874,095	979,718	58,371	1,038,089	1,447,644	-	1,447,644	-	1,464,540	1,407,207	1,273,165	2,680,372	1,407,207	1,273,165
190-100-640 Textbooks	1,200,000	28,100	1,228,100	(358,532)	(1,866)	(360,399)	841,468	26,234	841,468	26,234	867,701	801,805	15,593	817,398	801,805	15,593
Other Objects	6,800	77,601	84,401	9,474	5,737	15,211	16,274	-	16,274	-	99,612	16,274	52,801	69,074	16,274	52,801
TOTAL REGULAR PROGRAMS - INSTRUCTION	10,726,290	104,561,918	115,288,208	5,553,713	(5,737,477)	(183,764)	16,280,003	98,824,441	16,280,003	98,824,441	115,104,444	15,161,161	98,074,215	113,235,376	15,161,161	98,074,215
SPECIAL EDUCATION - INSTRUCTION																
Intellectual Disability - Mild:																
201-100-101 Salaries of Teachers	-	1,038,632	1,038,632	-	49,181	49,181	-	1,087,813	-	1,087,813	1,087,813	-	1,076,802	1,076,802	-	1,076,802
201-100-106 Other Salaries for Instruction	-	700,776	700,776	-	(16,149)	(16,149)	-	684,627	-	684,627	684,627	-	683,854	683,854	-	683,854
201-100-610 General Supplies	-	26,700	26,700	-	(842)	(842)	-	25,858	-	25,858	25,858	-	23,120	23,120	-	23,120
201-100-800 Other Objects	-	500	500	-	-	-	-	500	-	500	500	-	352	352	-	352
Total Intellectual Disability - Mild	-	1,766,608	1,766,608	-	32,191	32,191	-	1,798,799	-	1,798,799	1,798,799	-	1,784,128	1,784,128	-	1,784,128
Intellectual Disability - Moderate																
202-100-101 Salaries of Teachers	-	788,854	788,854	-	(204,266)	(204,266)	-	584,588	-	584,588	584,588	-	584,588	584,588	-	584,588
202-100-106 Other Salaries for Instruction	-	403,120	403,120	-	48,009	48,009	-	451,129	-	451,129	451,129	-	451,129	451,129	-	451,129
202-100-610 General Supplies	-	16,200	16,200	-	-	-	-	16,200	-	16,200	16,200	-	11,472	11,472	-	11,472
Total Intellectual Disability - Moderate	-	1,208,174	1,208,174	-	(156,257)	(156,257)	-	1,051,917	-	1,051,917	1,051,917	-	1,047,190	1,047,190	-	1,047,190

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL	
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15
Learning and/or Language Disabilities - Mild/Moderate:														
204-100-101 Salaries of Teachers	-	6,332,807	6,332,807	-	(1,311,612)	(1,311,612)	-	(1,311,612)	5,021,195	-	5,021,195	5,021,195	-	4,962,332
204-100-106 Other Salaries for Instruction	-	3,080,148	3,080,148	-	(129,451)	(129,451)	-	(129,451)	2,950,697	-	2,950,697	2,950,697	-	2,937,086
204-100-500 Other Purchased Services (400-500 series)	-	4,000	4,000	-	1,200	1,200	-	1,200	5,200	-	5,200	5,200	-	1,200
204-100-610 General Supplies	-	105,430	105,430	-	(10,097)	(10,097)	-	(10,097)	95,333	-	95,333	95,333	-	53,697
204-100-640 Textbooks	-	5,000	5,000	-	-	-	-	-	5,000	-	5,000	5,000	-	1,143
204-100-800 Other Objects	-	600	600	-	-	-	-	-	600	-	600	600	-	600
Total Learning and/or Language Disabilities - Mild/Moderate	-	9,527,985	9,527,985	-	(1,449,959)	(1,449,959)	-	(1,449,959)	8,078,026	-	8,078,026	8,078,026	-	7,956,058
Emotional Regulation Impairment:														
209-100-101 Salaries of Teachers	-	1,012,584	1,012,584	-	(234,011)	(234,011)	-	(234,011)	778,573	-	778,573	778,573	-	778,573
209-100-106 Other Salaries for Instruction	-	1,044,820	1,044,820	-	(86,677)	(86,677)	-	(86,677)	958,143	-	958,143	958,143	-	955,400
209-100-610 General Supplies	-	6,420	6,420	-	(1,350)	(1,350)	-	(1,350)	5,070	-	5,070	5,070	-	474
209-100-800 Other Objects	-	2,000	2,000	-	-	-	-	-	2,000	-	2,000	2,000	-	-
Total Emotional Regulation Impairment	-	2,065,824	2,065,824	-	(322,038)	(322,038)	-	(322,038)	1,743,786	-	1,743,786	1,743,786	-	1,734,447
Multiple Disabilities:														
212-100-101 Salaries of Teachers	-	802,371	802,371	-	9,075	9,075	-	9,075	811,446	-	811,446	811,446	-	811,446
212-100-106 Other Salaries for Instruction	-	525,501	525,501	-	(7,568)	(7,568)	-	(7,568)	517,933	-	517,933	517,933	-	516,163
212-100-610 General Supplies	-	9,227	9,227	-	(2,000)	(2,000)	-	(2,000)	7,227	-	7,227	7,227	-	5,355
Total Multiple Disabilities	-	1,337,099	1,337,099	-	(493)	(493)	-	(493)	1,336,606	-	1,336,606	1,336,606	-	1,332,964
Resource Room/Resource Center:														
213-100-101 Salaries of Teachers	-	20,583,848	20,583,848	-	(2,495,397)	(2,495,397)	-	(2,495,397)	18,088,451	-	18,088,451	18,088,451	-	17,987,083
213-100-106 Other Salaries for Instruction	-	391,864	391,864	-	136,955	136,955	-	136,955	528,819	-	528,819	528,819	-	526,767
213-100-500 Other Purchased Services (400-500 series)	-	4,500	4,500	-	-	-	-	-	4,500	-	4,500	4,500	-	-
213-100-610 General Supplies	-	122,242	122,242	-	(6,827)	(6,827)	-	(6,827)	115,415	-	115,415	115,415	-	78,722
Total Resource Room/Resource Center	-	21,102,454	21,102,454	-	(2,365,269)	(2,365,269)	-	(2,365,269)	18,737,185	-	18,737,185	18,737,185	-	18,592,571
Autism:														
214-100-101 Salaries of Teachers	-	2,956,827	2,956,827	-	(793,980)	(793,980)	-	(793,980)	2,162,847	-	2,162,847	2,162,847	-	2,144,659
214-100-106 Other Salaries for Instruction	-	2,030,920	2,030,920	-	60,253	60,253	-	60,253	2,091,173	-	2,091,173	2,091,173	-	2,089,578
214-100-610 General Supplies	-	43,464	43,464	-	-	-	-	-	43,464	-	43,464	43,464	-	33,903
Total Autism	-	5,031,211	5,031,211	-	(733,726)	(733,726)	-	(733,726)	4,297,485	-	4,297,485	4,297,485	-	4,268,140
Preschool Disabilities - Full-Time:														
216-100-101 Salaries of Teachers	-	1,215,207	1,215,207	-	(360,000)	(360,000)	-	(360,000)	855,207	-	855,207	855,207	-	796,553
216-100-106 Other Salaries for Instruction	-	1,250,224	1,250,224	-	(156,821)	(156,821)	-	(156,821)	1,093,403	-	1,093,403	1,093,403	-	977,071
216-100-800 Other Objects	-	-	-	-	250	250	-	250	-	-	-	-	-	216
Total Preschool Disabilities - Full-Time	-	2,465,431	2,465,431	-	(516,571)	(516,571)	-	(516,571)	1,948,860	-	1,948,860	1,948,860	-	1,773,840
TOTAL SPECIAL EDUCATION - INSTRUCTION	-	42,039,355	42,039,355	-	(4,995,551)	(4,995,551)	-	(4,995,551)	37,043,804	-	37,043,804	37,043,804	-	36,715,497
Bilingual Education - Instruction														
240-100-101 Salaries of Teachers	-	18,481,899	18,481,899	-	(1,331,149)	(1,331,149)	-	(1,331,149)	17,150,750	-	17,150,750	17,150,750	-	17,111,384
240-100-106 Other Salaries for Instruction	-	467,596	467,596	-	(86,707)	(86,707)	-	(86,707)	380,889	-	380,889	380,889	-	380,889
240-100-320 Purchased Professional-Educational Services	-	3,000	3,000	-	(3,000)	(3,000)	-	(3,000)	-	-	-	-	-	-
240-100-500 Other Purchased Services (400-500 series)	-	10,000	10,000	-	(2,925)	(2,925)	-	(2,925)	7,075	-	7,075	7,075	-	7,075
240-100-610 General Supplies	30,000	405,361	435,361	3,600	(56,248)	(52,648)	33,600	349,113	382,713	26,281	280,897	307,178	26,281	307,178
240-100-640 Textbooks	-	3,000	3,000	-	(2,000)	(2,000)	-	(2,000)	1,000	-	1,000	1,000	-	943
240-100-800 Other Objects	-	3,000	3,000	-	-	-	-	-	3,000	-	3,000	3,000	-	2,500
Total Bilingual Education - Instruction	30,000	19,373,856	19,403,856	3,600	(1,482,028)	(1,478,428)	33,600	17,891,828	17,925,428	26,281	17,893,688	17,909,969	26,281	17,893,688
School-Spon. Co-curricular Activs. - Inst.														
401-100-100 Salaries	-	83,630	83,630	-	43,156	43,156	-	43,156	126,786	-	126,786	126,786	-	103,568
401-100-500 Purchased Services (300-500 series)	-	-	-	735	-	735	-	735	-	-	-	-	593	593
401-100-600 Supplies and Materials	-	6,500	6,500	-	(5,500)	(5,500)	-	(5,500)	1,000	-	1,000	1,000	-	-
401-100-800 Other Objects	-	102,230	102,230	-	-	-	-	-	12,100	-	12,100	12,100	-	11,385
Total School-Spon. Co-curricular Activs. - Inst.	-	102,230	102,230	735	37,656	38,391	-	38,391	139,886	-	139,886	140,621	593	114,953
School-Spon. Co-curricular Athletics - Inst.														
402-100-100 Salaries	-	1,366,642	1,366,642	-	(14,426)	(14,426)	-	(14,426)	1,352,216	-	1,352,216	1,352,216	-	1,337,256
402-100-500 Purchased Services (300-500 series)	123,000	332,289	455,289	(5,499)	(44,715)	(50,214)	117,501	405,075	448,488	-	448,488	448,488	-	448,488
402-100-600 Supplies and Materials	-	157,454	157,454	-	25,294	25,294	-	25,294	182,748	-	182,748	182,748	-	179,606
402-100-800 Other Objects	-	11,000	11,000	-	(2,964)	(2,964)	-	(2,964)	8,036	-	8,036	8,036	-	8,036
Total School-Spon. Co-curricular Athletics - Inst.	123,000	1,867,385	1,990,385	(5,499)	(36,811)	(42,310)	117,501	1,830,574	1,948,075	-	1,948,075	1,948,075	-	1,857,020
Before/After School Programs - Instruction														
421-100-101 Salaries of Teachers	159,350	235,695	395,045	13,694	(30,030)	(16,336)	173,044	205,665	378,709	123,110	143,223	266,333	123,110	143,223
421-100-106 Other Salaries for Instruction	-	34,150	34,150	-	8,594	42,594	-	42,594	42,744	-	42,744	42,744	-	34,205
Total Before/After School Programs - Instruction	159,350	269,845	429,195	47,694	(21,436)	26,258	207,044	248,409	455,453	145,423	177,428	322,851	145,423	177,428

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	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
Before/After School Programs - Support Sves																
421-200-100 Salaries	36,000	10,400	46,400	-	1,080	1,080	36,000	11,480	36,000	11,480	47,480	29,530	11,480	41,010	29,530	11,480
Total Before/After School Programs - Support Sves	36,000	10,400	46,400	-	1,080	1,080	36,000	11,480	36,000	11,480	47,480	29,530	11,480	41,010	29,530	11,480
Summer School - Instruction																
422-100-101 Salaries of Teachers	356,080	-	356,080	(28,485)	1,078	(27,408)	327,595	1,078	327,595	1,078	328,673	278,209	1,078	279,286	278,209	1,078
422-100-106 Other Salaries for Instructions	380,000	-	380,000	(66,300)	-	(66,300)	313,700	-	313,700	-	313,700	292,069	-	292,069	292,069	-
Total Summer School - Instruction	736,080	-	736,080	(94,785)	1,078	(93,708)	641,295	1,078	641,295	1,078	642,373	570,278	1,078	571,355	570,278	1,078
Summer School - Support Sves																
422-200-100 Salaries	-	-	-	2,500	86	2,586	2,500	86	2,500	86	2,586	2,500	86	2,586	2,500	86
422-200-300 Purchased Professional & Tech Services	18,000	-	18,000	(10,300)	-	(10,300)	7,700	-	7,700	-	7,700	7,700	-	7,700	7,700	-
Total Summer School - Support Sves	18,000	-	18,000	(7,800)	86	(7,714)	10,200	86	10,200	86	10,286	2,500	86	2,586	2,500	86
Total Summer School	754,080	-	754,080	(102,585)	1,164	(101,422)	651,495	1,164	651,495	1,164	652,659	572,778	1,164	573,941	572,778	1,164
Alternative Education Program - Instruction																
423-100-101 Salaries of Teachers	-	2,035,249	2,035,249	-	(253,654)	(253,654)	-	1,781,595	-	1,781,595	1,781,595	-	1,764,606	1,764,606	-	1,764,606
423-100-106 Salaries	-	181,298	181,298	-	(45,805)	(45,805)	-	135,493	-	135,493	134,440	-	134,440	134,440	-	134,440
423-100-500 Other Purchased Services (400-500 series)	-	-	-	-	760	760	-	760	-	760	760	-	760	760	-	760
423-100-610 Supplies and Materials	-	6,000	6,000	-	(760)	(760)	-	5,240	-	5,240	5,240	-	4,007	4,007	-	4,007
Total Alternative Education Program - Instruction	-	2,222,547	2,222,547	-	(299,459)	(299,459)	-	1,923,088	-	1,923,088	1,923,088	-	1,903,813	1,903,813	-	1,903,813
Alternative Education Program - Support Sves																
423-200-100 Salaries	-	268,444	268,444	-	(29,414)	(29,414)	-	239,030	-	239,030	239,030	-	239,030	239,030	-	239,030
423-218-104 Other Support Staff Salaries	-	707,176	707,176	-	(200,909)	(200,909)	-	506,267	-	506,267	504,867	-	504,867	504,867	-	504,867
423-240-600 Supplies and Materials	-	6,228	6,228	-	(1,296)	(1,296)	-	4,932	-	4,932	4,932	-	4,932	4,932	-	4,932
Total Alternative Education Program - Support Sves	-	981,848	981,848	-	(231,618)	(231,618)	-	750,230	-	750,230	750,230	-	745,522	745,522	-	745,522
Total Alternative Education Program	-	3,204,395	3,204,395	-	(531,077)	(531,077)	-	2,673,318	-	2,673,318	2,673,318	-	2,649,336	2,649,336	-	2,649,336
Other Supplemental / At Risk Programs - Instruction																
424-100-101 Salaries of Teachers	-	255,441	255,441	-	(16,441)	(16,441)	-	239,000	-	239,000	239,000	-	239,000	239,000	-	239,000
424-100-179 Salaries of Reading Specialist	183,456	-	183,456	(24,758)	-	(24,758)	158,698	-	158,698	-	158,698	158,698	-	158,698	158,698	-
424-100-590 Other Purchased Services (400-500 series)	-	750	750	-	(750)	(750)	-	-	-	-	-	-	-	-	-	-
424-100-800 Other Objects	-	195	195	-	4,505	4,505	-	4,700	-	4,700	4,700	-	4,700	4,700	-	4,700
Total Other Supplemental at Risk Programs - Instruction	183,456	256,386	439,842	(24,758)	(12,686)	(37,444)	158,698	4,700	158,698	4,700	402,398	158,698	4,700	401,098	158,698	4,700
Other Supplemental at Risk Programs - Support Sves																
424-240-103 Salaries	-	153,026	153,026	-	(319)	(319)	-	152,707	-	152,707	152,707	-	152,707	152,707	-	152,707
424-240-105 Salaries of Secretarial and Clerical Assistants	-	75,524	75,524	-	(22,472)	(22,472)	-	53,052	-	53,052	53,052	-	53,052	53,052	-	53,052
424-240-600 Supplies and Materials	-	3,000	3,000	-	-	-	-	3,000	-	3,000	3,000	-	2,802	2,802	-	2,802
424-240-800 Other Objects	-	500	500	-	-	-	-	500	-	500	500	-	-	-	-	-
Total Other Supplemental at Risk Programs - Support Sves	-	232,050	232,050	-	(22,790)	(22,790)	-	209,260	-	209,260	209,260	-	194,671	194,671	-	194,671
Total Other Supplemental / At Risk Programs	183,456	488,436	671,892	(24,758)	(35,477)	(60,234)	158,698	452,959	158,698	452,959	611,658	158,698	437,071	595,769	158,698	437,071
Community Services Programs/Operations																
800-330-100 Salaries	549,907	-	549,907	33,814	-	33,814	583,721	-	583,721	-	583,721	489,403	-	489,403	489,403	-
800-330-500 Purchased Services (300-500 series)	353,460	-	353,460	165,309	-	165,309	518,769	-	518,769	-	518,769	271,670	-	271,670	271,670	-
800-330-600 Supplies and Materials	11,680	-	11,680	-	-	-	11,680	-	11,680	-	11,680	9,084	-	9,084	9,084	-
Total Community Services Programs/Operations	915,047	-	915,047	199,123	-	199,123	1,114,170	-	1,114,170	-	1,114,170	770,157	-	770,157	770,157	-
Total Instruction	15,392,654	171,917,820	187,310,474	5,155,452	(12,799,958)	(7,644,506)	20,548,106	159,117,862	20,548,106	159,117,862	179,665,968	18,683,308	157,777,003	176,460,311	18,683,308	157,777,003
Undistributed Expenditures - Instruction:																
000-100-561 Tuition to Other LEAs Within the State - Regular	215,000	-	215,000	(62,512)	-	(62,512)	152,488	-	152,488	-	152,488	149,164	-	149,164	149,164	-
000-100-562 Tuition to Other LEAs Within the State - Special	1,350,000	-	1,350,000	420,000	-	420,000	1,770,000	-	1,770,000	-	1,770,000	1,743,437	-	1,743,437	1,743,437	-
000-100-563 Tuition to County Voc. School Dist. - Regular	17,555,526	-	17,555,526	-	-	-	17,555,526	-	17,555,526	-	17,555,526	17,555,526	-	17,555,526	17,555,526	-
000-100-564 Tuition to County Voc. School Dist. - Special	719,608	-	719,608	-	-	-	719,608	-	719,608	-	719,608	719,608	-	719,608	719,608	-
000-100-565 Tuition to CSSD & Regional Day Schools	4,250,000	-	4,250,000	713,414	-	713,414	4,963,414	-	4,963,414	-	4,963,414	4,642,629	-	4,642,629	4,642,629	-
000-100-566 Tuition to Private Schools for the Disabled - Within State	14,000,000	-	14,000,000	11,461,728	-	11,461,728	25,461,728	-	25,461,728	-	25,461,728	25,392,967	-	25,392,967	25,392,967	-
000-100-568 Tuition - State Facilities	856,821	-	856,821	-	-	-	856,821	-	856,821	-	856,821	856,821	-	856,821	856,821	-
000-100-569 Tuition - Other	-	-	-	40,409	-	40,409	-	-	-	-	40,409	-	-	40,409	-	-
Total Undistributed Expenditures - Instruction:	38,946,955	-	38,946,955	12,573,039	-	12,573,039	51,519,994	-	51,519,994	-	51,519,994	51,100,562	-	51,100,562	51,100,562	-
Undist. Expend. - Attend. & Social Work																
000-211-100 Salaries	227,712	347,316	575,028	12,312	(73,409)	(61,097)	240,024	273,907	240,024	273,907	513,931	236,287	268,385	504,672	236,287	268,385
000-211-105 Salaries of Secretarial and Clerical Assistants	209,494	373,182	582,676	13,248	(15,220)	(1,972)	222,742	357,962	222,742	357,962	580,704	222,742	357,962	580,704	222,742	357,962
000-211-110 Other Salaries	146,391	-	146,391	1,005	-	1,005	147,396	-	147,396	-	147,396	147,396	-	147,396	147,396	-
000-211-173 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	110,692	204,295	314,987	42,291	(67,377)	(25,085)	688,681	136,918	688,681	136,918	825,600	688,681	136,918	825,600	688,681	136,918
000-211-174 Salaries of Community School Coordinators	20,000	430,767	450,767	804	18,953	19,757	111,496	449,720	111,496	449,720	561,216	111,496	449,045	560,541	111,496	449,045
000-211-500 Other Purchased Services (400-500 series)	2,400	-	2,400	36,000	-	36,000	36,000	-	36,000	-	36,000	35,559	-	35,559	35,559	-
000-211-580 Travel	21,500	1,000	22,500	(1,000)	-	(1,000)	20,500	-	20,500	-	21,500	4,300	-	4,300	4,300	-
Total Undist. Expend. - Attend. & Social Work	1,384,579	1,358,560	2,743,139	104,660	(137,053)	(32,393)	1,489,239	1,219,507	1,489,239	1,219,507	2,708,746	1,446,461	1,212,311	2,658,772	1,446,461	1,212,311

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Total General Fund
Undist. Expend. - Health Services																
000-213-100 Salaries	1,048,979	4,196,906	5,245,885	(157,213)	(245,390)	(402,602)	891,766	3,951,516	4,843,283	832,482	3,918,045	4,750,528	832,482	3,918,045	4,750,528	
000-213-105 Salaries of Secretarial and Clerical Assistants	68,556	40,000	108,556	462	2,830	3,292	69,018	42,830	111,848	69,018	42,830	111,848	69,018	42,830	111,848	
000-213-300 Purchased Professional and Technical Services	494,587	-	494,587	196,000	-	196,000	690,587	-	690,587	463,879	-	463,879	463,879	-	463,879	
000-213-500 Other Purchased Services (400-500 series)	373,566	-	373,566	15,000	-	15,000	388,566	-	388,566	352,501	-	352,501	352,501	-	352,501	
000-213-600 Supplies and Materials	43,650	25,955	69,605	(3,748)	2,862	(886)	39,902	28,817	68,719	39,666	24,679	64,345	39,666	24,679	64,345	
Total Undist. Expend. - Health Services	2,029,338	4,262,861	6,292,199	50,501	(239,698)	(189,196)	2,079,839	4,023,164	6,103,003	1,757,547	3,985,554	5,743,101	1,757,547	3,985,554	5,743,101	
Undist. Expend. - Speech, OT, PT and Related Services																
000-216-100 Salaries	3,103,907	-	3,103,907	39,454	-	39,454	3,143,361	-	3,143,361	2,967,248	-	2,967,248	2,967,248	-	2,967,248	
000-216-320 Purchased Professional - Educational Services	4,002,500	-	4,002,500	(414,250)	-	(414,250)	3,588,250	-	3,588,250	3,342,914	-	3,342,914	3,342,914	-	3,342,914	
Total Undist. Expend. - Speech, OT, PT and Related Services	7,106,407	-	7,106,407	(374,796)	-	(374,796)	6,731,611	-	6,731,611	6,310,163	-	6,310,163	6,310,163	-	6,310,163	
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.																
000-217-106 Salaries of Other Professional Staff	7,464,536	-	7,464,536	(600,000)	-	(600,000)	6,864,536	-	6,864,536	6,548,008	-	6,548,008	6,548,008	-	6,548,008	
000-217-110 Other Salaries for Instruction	59,455	-	59,455	2,785	-	2,785	62,240	-	62,240	62,240	-	62,240	62,240	-	62,240	
000-217-320 Purchased Professional - Educational Services	3,150,000	-	3,150,000	(523,695)	-	(523,695)	2,626,305	-	2,626,305	1,609,612	-	1,609,612	1,609,612	-	1,609,612	
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	10,673,991	-	10,673,991	(1,120,910)	-	(1,120,910)	9,553,081	-	9,553,081	8,219,861	-	8,219,861	8,219,861	-	8,219,861	
Undist. Expend. - Guidance																
000-218-104 Salaries of Other Professional Staff	740,049	6,777,043	7,517,092	153,869	(99,189)	54,680	893,918	6,677,854	7,571,772	886,321	6,628,678	7,514,999	886,321	6,628,678	7,514,999	
000-218-105 Salaries of Secretarial and Clerical Assistants	441,162	286,912	728,074	(181,544)	5,329	(176,215)	259,618	292,241	551,859	226,594	270,332	496,926	226,594	270,332	496,926	
000-218-110 Other Salaries	317,017	-	317,017	2,239	-	2,239	319,256	-	319,256	319,256	-	319,256	319,256	-	319,256	
000-218-320 Purchased Professional - Educational Services	340,000	5,500	345,500	(220,000)	(3,000)	(223,000)	120,000	2,500	122,500	81,308	1,000	82,308	81,308	1,000	82,308	
000-218-390 Other Purchased Prof. and Tech. Services	592,700	-	592,700	(16,500)	-	(16,500)	576,200	-	576,200	569,235	-	569,235	569,235	-	569,235	
000-218-500 Other Purchased Services (400-500 series)	2,000	-	2,000	8,250	-	8,250	8,250	-	8,250	7,708	-	7,708	7,708	-	7,708	
000-218-600 Supplies and Materials	6,000	43,310	49,310	14,000	(4,476)	9,524	20,000	38,834	58,834	19,722	23,459	43,181	19,722	23,459	43,181	
000-218-610 General Supplies	2,500	-	2,500	5,901	-	5,901	8,401	-	8,401	6,606	-	6,606	6,606	-	6,606	
Total Undist. Expend. - Guidance	2,441,428	7,112,765	9,554,193	(235,785)	(101,336)	(337,121)	2,205,643	7,011,429	9,217,072	2,116,750	6,923,469	9,040,219	2,116,750	6,923,469	9,040,219	
Undist. Expend. - Child Study Teams																
000-219-104 Salaries of Other Professional Staff	11,145,965	-	11,145,965	(373,200)	-	(373,200)	10,772,765	-	10,772,765	10,772,765	-	10,772,765	10,772,765	-	10,772,765	
000-219-105 Salaries of Secretarial and Clerical Assistants	246,368	-	246,368	15,863	-	15,863	262,231	-	262,231	255,949	-	255,949	255,949	-	255,949	
000-219-110 Other Salaries	255,958	-	255,958	1,785	-	1,785	257,743	-	257,743	257,743	-	257,743	257,743	-	257,743	
000-219-390 Other Purchased Prof. and Tech. Services	204,500	-	204,500	(17,892)	-	(17,892)	186,608	-	186,608	174,573	-	174,573	174,573	-	174,573	
000-219-580 Misc. Purchase Serv. (400-500 series other than Residential Costs)	12,500	-	12,500	(150)	-	(150)	12,350	-	12,350	4,334	-	4,334	4,334	-	4,334	
000-219-600 Supplies and Materials	-	-	-	56,836	-	56,836	56,836	-	56,836	51,606	-	51,606	51,606	-	51,606	
000-219-800 Miscellaneous Expenditures	150	-	150	150	-	150	300	-	300	300	-	300	300	-	300	
Total Undist. Expend. - Child Study Teams	11,865,441	-	11,865,441	(316,608)	-	(316,608)	11,548,833	-	11,548,833	11,517,270	-	11,517,270	11,517,270	-	11,517,270	
Undist. Expend. - Improvement of Inst. Serv.																
000-221-102 Salaries of Supervisors of Instruction	4,403,139	1,208,350	5,611,489	(111,437)	(117,630)	(111,437)	4,291,702	1,090,720	5,382,422	4,277,483	1,090,008	5,377,491	4,277,483	1,090,008	5,377,491	
000-221-104 Salaries of Other Professional Staff	1,786,705	87,055	1,873,760	71,152	2,925	(46,478)	1,857,857	89,980	1,947,837	1,857,857	89,980	1,947,837	1,857,857	89,980	1,947,837	
000-221-105 Salaries of Sec and Clerical Assist.	1,219,077	-	1,219,077	(54,754)	-	(54,754)	1,164,323	-	1,164,323	1,115,149	-	1,115,149	1,115,149	-	1,115,149	
000-221-110 Other Salaries	1,076,012	126,913	1,202,925	(135,676)	(29,753)	(165,429)	940,336	97,160	1,037,496	926,081	94,870	1,020,950	926,081	94,870	1,020,950	
000-221-176 Sal of Facilities, Math & Literacy Coaches	-	102,125	102,125	-	1,400	1,400	-	103,525	103,525	-	103,525	103,525	-	103,525	103,525	
000-221-320 Purchased Prof. Educational Services	28,000	212,500	240,500	10,650	(61,998)	(51,348)	38,650	150,502	189,152	22,358	106,217	128,575	22,358	106,217	128,575	
000-221-500 Other Purch Services (400-500)	5,000	-	5,000	523,654	-	523,654	528,654	-	528,654	161,574	-	161,574	161,574	-	161,574	
000-221-580 Travel	46,250	1,000	47,250	5,550	-	5,550	51,800	1,000	52,800	23,261	835	24,096	23,261	835	24,096	
000-221-600 Supplies and Materials	90,000	700	90,700	284,147	-	284,147	374,147	700	374,847	323,497	266	323,764	323,497	266	323,764	
000-221-610 General Supplies	4,000	-	4,000	(3,375)	-	(3,375)	625	-	625	-	-	-	-	-	-	
000-221-800 Other Objects	9,000	-	9,000	2,400	-	2,400	11,400	-	11,400	7,888	-	7,888	7,888	-	7,888	
Total Undist. Expend. - Improvement of Inst. Serv.	8,667,183	1,738,643	10,405,826	592,311	(205,056)	387,255	9,259,494	1,533,587	10,793,081	8,715,148	1,485,702	10,200,850	8,715,148	1,485,702	10,200,850	
Undist. Expend. - Edu. Media Serv./Sch. Library																
000-222-100 Salaries	1,438,644	1,208,098	2,646,742	(151,250)	(84,683)	(235,933)	1,287,394	1,123,415	2,410,809	1,287,394	1,119,489	2,406,884	1,287,394	1,119,489	2,406,884	
000-222-500 Other Purchased Services (400-500 series)	28,360	-	28,360	-	(5,700)	(5,700)	28,360	1,175	29,535	23,936	-	23,936	23,936	-	23,936	
000-222-600 Supplies and Materials	354	31,447	31,801	-	(5,116)	(5,116)	354	26,331	26,685	295	15,079	15,374	295	15,079	15,374	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,467,358	1,246,420	2,713,778	(151,250)	(95,499)	(246,749)	1,316,108	1,150,921	2,467,029	1,311,625	1,134,568	2,446,193	1,311,625	1,134,568	2,446,193	
Undist. Expend. - Instructional Staff Training Serv.																
000-223-110 Other Salaries	120,000	-	120,000	(44,550)	-	(44,550)	75,450	-	75,450	24,818	-	24,818	24,818	-	24,818	
000-223-320 Purchased Professional - Educational Service	81,600	32,755	114,355	12,355	(19,505)	(42,545)	143,600	13,250	156,900	138,600	540	139,140	138,600	540	139,140	
000-223-390 Other Purchased Prof. and Tech. Services	-	-	-	2,592	-	2,592	2,592	-	2,592	2,592	-	2,592	2,592	-	2,592	
000-223-580 Travel	4,500	29,628	34,128	12,304	2,404	14,708	16,804	32,032	48,836	5,757	24,587	30,344	5,757	24,587	30,344	
000-223-600 Supplies and Materials	2,000	3,600	5,600	16,500	-	16,500	18,500	3,600	22,100	9,571	2,617	12,188	9,571	2,617	12,188	
000-223-800 Other Objects	-	-	-	2,500	-	2,500	2,500	-	2,500	2,498	-	2,498	2,498	-	2,498	
Total Undist. Expend. - Instructional Staff Training Serv.	208,100	65,983	274,083	51,396	(17,101)	34,295	259,496	48,882	308,378	27,744	48,882	211,580	27,744	48,882	211,580	

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	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
Undist. Expend. - Supp. Serv. - General Admin.																
000-230-100 Salaries	1,067,485	-	1,067,485	(19,947)	-	(19,947)	1,047,538	-	1,047,538	-	1,047,538	976,754	-	976,754	-	-
000-230-104 Salaries of Other Professional Staff	216,227	-	216,227	12,448	-	12,448	228,675	-	228,675	-	228,675	215,245	-	215,245	-	-
000-230-105 Salaries of Secretarial and Clerical Assistants	1,215,543	-	1,215,543	(16,894)	-	(16,894)	1,198,649	-	1,198,649	-	1,198,649	1,185,570	-	1,185,570	-	-
000-230-331 Legal Services	-	-	-	1,034,536	-	1,034,536	1,034,536	-	1,034,536	-	1,034,536	576,795	-	576,795	-	-
000-230-332 Audit Fees	175,000	-	175,000	106,500	-	106,500	281,500	-	281,500	-	281,500	126,500	-	126,500	-	-
000-230-334 Architects/Engineering Services	100,000	-	100,000	(10,480)	-	(10,480)	89,520	-	89,520	-	89,520	87,830	-	87,830	-	-
000-230-339 Other Purchased Professional Services	487,923	-	487,923	25,960	-	25,960	513,883	-	513,883	-	513,883	397,490	-	397,490	-	-
000-230-340 Purchased Technical Services	-	-	49,000	375	-	375	49,375	-	49,375	-	49,375	27,375	-	27,375	-	-
000-230-530 Communications/Telephone	1,124,500	-	1,124,500	-	-	-	1,124,500	-	1,124,500	-	1,124,500	823,979	-	823,979	-	-
000-230-585 BOE Other Purchased Services	100,000	-	100,000	-	-	-	100,000	-	100,000	-	100,000	92,819	-	92,819	-	-
000-230-580 Travel	19,150	-	19,150	327	-	327	19,477	-	19,477	-	19,477	13,312	-	13,312	-	-
000-230-590 Other Purchased Services (400-500 series)	1,058,664	-	1,058,664	(440,642)	-	(440,642)	618,022	-	618,022	-	618,022	607,137	-	607,137	-	-
000-230-610 General Supplies	150,137	-	150,137	14,025	-	14,025	164,162	-	164,162	-	164,162	85,199	-	85,199	-	-
000-230-630 BOE In-House Training/Meeting Supplies	18,000	-	18,000	11,010	-	11,010	29,010	-	29,010	-	29,010	27,276	-	27,276	-	-
000-230-820 Judgements Against The School District	1,548,306	-	1,548,306	(1,291,742)	-	(1,291,742)	256,564	-	256,564	-	256,564	256,564	-	256,564	-	-
000-230-890 Miscellaneous Expenditures	46,600	-	46,600	(200)	-	(200)	46,400	-	46,400	-	46,400	26,999	-	26,999	-	-
000-230-895 BOE Membership & Dues	48,000	-	48,000	5,000	-	5,000	53,000	-	53,000	-	53,000	51,415	-	51,415	-	-
Total Undist. Expend. - Supp. Serv. - General Admin.	7,424,535	-	7,424,535	(569,724)	-	(569,724)	6,854,811	-	6,854,811	-	6,854,811	5,578,258	-	5,578,258	-	-
Undist. Expend. - Support Serv. - School Admin.																
000-240-103 Salaries of Principals/Assistant Principals	-	12,854,017	12,854,017	-	(119,403)	(119,403)	-	12,734,614	-	12,734,614	12,734,614	-	12,694,951	12,694,951	-	-
000-240-105 Salaries of Secretarial and Clerical Assistants	-	4,226,986	4,226,986	-	(53,839)	(53,839)	-	4,173,147	-	4,173,147	4,173,147	-	4,170,493	4,170,493	-	-
000-240-300 Purchased Professional and Technical Services	-	-	-	-	5,000	5,000	-	5,000	-	5,000	5,000	-	5,000	5,000	-	-
000-240-500 Other Purchased Services (400-500 series)	-	9,500	9,500	-	5,540	5,540	-	15,040	-	15,040	15,040	-	13,715	13,715	-	-
000-240-580 Travel	-	13,978	13,978	-	(3,500)	(3,500)	-	10,478	-	10,478	10,478	-	6,016	6,016	-	-
000-240-600 Supplies and Materials	-	394,868	394,868	-	12,374	12,374	-	407,242	-	407,242	407,242	-	349,342	349,342	-	-
000-240-590 Miscellaneous Purchased Services	-	14,865	14,865	-	9,842	9,842	-	24,707	-	24,707	24,707	-	14,685	14,685	-	-
000-240-800 Other Objects	-	9,295	9,295	-	(5,149)	(5,149)	-	4,146	-	4,146	4,146	-	2,503	2,503	-	-
Total Undist. Expend. - Support Serv. - School Admin.	-	17,523,509	17,523,509	-	(149,134)	(149,134)	-	17,374,375	-	17,374,375	17,374,375	-	17,256,704	17,256,704	-	-
Undist. Expend. - Central Services																
000-251-100 Salaries	5,481,732	-	5,481,732	(408,149)	-	(408,149)	5,073,583	-	5,073,583	-	5,073,583	5,022,973	-	5,022,973	-	-
000-251-105 Salaries of Secretarial and Clerical Assistants	30,420	-	30,420	32,976	-	32,976	63,396	-	63,396	-	63,396	62,034	-	62,034	-	-
000-251-290 Uniforms - Central Storage	-	-	-	16,500	-	16,500	16,500	-	16,500	-	16,500	16,500	-	16,500	-	-
000-251-330 Purchased Professional Services	232,935	-	232,935	(29,229)	-	(29,229)	203,706	-	203,706	-	203,706	130,304	-	130,304	-	-
000-251-335 Purchased Professional Services - Public Relation	1,000	-	1,000	1,682,100	-	1,682,100	1,683,100	-	1,683,100	-	1,683,100	1,537,832	-	1,537,832	-	-
000-251-340 Purchased Technical Services	100,878	-	100,878	125,885	-	125,885	226,763	-	226,763	-	226,763	225,548	-	225,548	-	-
000-251-592 Other Purchased Services	238,000	-	238,000	(63,690)	-	(63,690)	174,310	-	174,310	-	174,310	160,191	-	160,191	-	-
000-251-580 Travel	11,000	-	11,000	3,302	-	3,302	14,302	-	14,302	-	14,302	9,362	-	9,362	-	-
000-251-594 Sale/Leaseback Payments	2,625,117	-	2,625,117	-	-	-	2,625,117	-	2,625,117	-	2,625,117	2,625,116	-	2,625,116	-	-
000-251-600 Supplies and Materials	75,500	-	75,500	67,762	-	67,762	143,262	-	143,262	-	143,262	134,077	-	134,077	-	-
000-251-610 General Supplies	1,000	-	1,000	-	-	-	1,000	-	1,000	-	1,000	831	-	831	-	-
000-251-890 Miscellaneous Expenditures	26,000	-	26,000	(375)	-	(375)	25,625	-	25,625	-	25,625	15,535	-	15,535	-	-
Total Undist. Expend. - Central Services	8,823,582	-	8,823,582	1,427,082	-	1,427,082	10,250,664	-	10,250,664	-	10,250,664	9,940,301	-	9,940,301	-	-
Undist. Expend. - Admin Information Technology																
000-252-100 Salaries	1,628,292	-	1,628,292	(410,372)	-	(410,372)	1,217,920	-	1,217,920	-	1,217,920	1,188,351	-	1,188,351	-	-
000-252-105 Salaries of Secretarial and Clerical Assistants	173,270	-	173,270	(5,187)	-	(5,187)	168,083	-	168,083	-	168,083	168,083	-	168,083	-	-
000-252-340 Purchased Technical Services	155,000	-	155,000	(20,000)	-	(20,000)	135,000	-	135,000	-	135,000	116,630	-	116,630	-	-
000-252-500 Other Purchased Services (400-500 series)	1,442,500	-	1,442,500	150,000	-	150,000	1,592,500	-	1,592,500	-	1,592,500	1,557,857	-	1,557,857	-	-
000-252-580 Travel	14,000	-	14,000	-	-	-	14,000	-	14,000	-	14,000	5,103	-	5,103	-	-
000-252-600 Supplies and Materials	243,500	-	243,500	(77,240)	-	(77,240)	166,260	-	166,260	-	166,260	140,289	-	140,289	-	-
Total Undist. Expend. - Admin Information Technology	3,656,562	-	3,656,562	(362,799)	-	(362,799)	3,293,763	-	3,293,763	-	3,293,763	3,176,312	-	3,176,312	-	-
Undist. Expend. - Required Maintenance for School Facilities																
000-261-100 Salaries	3,007,745	-	3,007,745	(145,661)	-	(145,661)	2,862,084	-	2,862,084	-	2,862,084	2,856,163	-	2,856,163	-	-
000-261-420 Cleaning, Repair, and Maintenance Services	1,988,000	-	1,988,000	267,685	-	267,685	2,255,685	-	2,255,685	-	2,255,685	1,791,908	-	1,791,908	-	-
000-261-600 Supplies and Materials	350,000	-	350,000	(76,048)	-	(76,048)	273,952	-	273,952	-	273,952	255,003	-	255,003	-	-
000-261-800 Other Objects	100,000	-	100,000	(93,000)	-	(93,000)	7,000	-	7,000	-	7,000	-	-	-	-	-
Total Undist. Expend. - Required Maintenance for School Facilities	5,445,745	-	5,445,745	(47,024)	-	(47,024)	5,398,721	-	5,398,721	-	5,398,721	4,903,074	-	4,903,074	-	-

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	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
Undist. Expend. - Custodial Services																
000-262-100 Salaries	2,769,730	3,226,463	5,996,193	799,811	(102,310)	697,501	3,569,541	3,124,153	6,693,694	3,124,153	6,693,694	3,569,166	3,123,618	6,692,785		
000-262-105 Salaries of Secretarial and Clerical Assistants	205,892	-	205,892	(5,686)	-	(5,686)	200,206	-	200,206	-	200,206	199,961	-	199,961		
000-262-107 Salaries of Non-Instructional Aides	-	2,481,915	2,481,915	-	(502,411)	(502,411)	1,979,504	-	1,979,504	-	1,979,504	-	1,965,991	1,965,991		
000-262-420 Cleaning, Repair and Maintenance Services	12,049,900	-	12,049,900	(3,881,598)	-	(3,881,598)	8,168,302	-	8,168,302	-	8,168,302	7,528,061	-	7,528,061		
000-262-441 Rental of Land, Building & Other than Lease Purchases	3,256,787	-	3,256,787	(36,575)	-	(36,575)	3,220,212	-	3,220,212	-	3,220,212	2,927,017	-	2,927,017		
000-262-444 Lease Purchase Payments - Energy Savings Improvement Program	934,146	-	934,146	-	-	-	934,146	-	934,146	-	934,146	934,146	-	934,146		
000-262-490 Other Purchased Property Services	1,008,462	-	1,008,462	-	-	-	1,008,462	-	1,008,462	-	1,008,462	881,788	-	881,788		
000-262-520 Insurance	2,407,000	-	2,407,000	631,600	-	631,600	3,038,600	-	3,038,600	-	3,038,600	3,038,599	-	3,038,599		
000-262-580 Travel	20,000	-	20,000	-	-	-	20,000	-	20,000	-	20,000	3,710	-	3,710		
000-262-590 Miscellaneous Purchased Services	1,270,000	-	1,270,000	47,480	-	47,480	1,317,480	-	1,317,480	-	1,317,480	1,214,805	-	1,214,805		
000-262-610 General Supplies	2,098,500	55,305	2,153,805	38,175	3,232	41,406	2,136,675	58,537	2,195,211	58,537	2,195,211	1,894,513	44,056	1,938,569		
000-262-621 Energy (Natural Gas)	1,700,229	-	1,700,229	-	-	-	1,700,229	-	1,700,229	-	1,700,229	1,700,229	-	1,700,229		
000-262-622 Energy (Electricity)	3,853,003	-	3,853,003	-	-	-	3,853,003	-	3,853,003	-	3,853,003	3,853,003	-	3,853,003		
000-262-800 Other Objects	30,000	-	30,000	650	-	650	30,650	-	30,650	-	30,650	24,477	-	24,477		
000-262-837 Interest - Energy Savings Impr Prog Bonds	278,872	-	278,872	-	-	-	278,872	-	278,872	-	278,872	276,812	-	276,812		
000-262-917 Principal - Energy Savings Impr Prog Bonds	1,213,872	-	1,213,872	(25,568)	-	(25,568)	1,188,304	-	1,188,304	-	1,188,304	1,026,137	-	1,026,137		
Total Undist. Expend. - Custodial Services	33,096,393	5,763,683	38,860,076	(2,431,712)	(601,490)	(3,033,201)	30,664,681	5,162,193	35,826,875	5,162,193	35,826,875	29,072,423	5,133,665	34,206,088		
Undist. Expend. - Care & Upkeep of Grounds																
000-263-100 Salaries	4,000	-	4,000	-	-	-	4,000	-	4,000	-	4,000	4,000	-	4,000		
000-263-420 Cleaning, Repair, and Maintenance Services	472,000	-	472,000	-	-	-	472,000	-	472,000	-	472,000	402,424	-	402,424		
000-263-610 General Supplies	380,000	-	380,000	2,492	-	2,492	382,492	-	382,492	-	382,492	130,587	-	130,587		
Total Undist. Expend. - Care & Upkeep of Grounds	856,000	-	856,000	2,492	-	2,492	858,492	-	858,492	-	858,492	537,011	-	537,011		
Undist. Expend. - Security																
000-266-100 Salaries	2,169,026	2,656,057	4,825,083	(580,641)	(154,402)	(735,044)	1,588,385	2,501,655	4,090,039	2,501,655	4,090,039	1,432,596	2,499,412	3,932,008		
000-266-105 Salaries of Secretarial and Clerical Assistants	143,432	-	143,432	1,006	-	1,006	144,438	-	144,438	-	144,438	144,438	-	144,438		
000-266-300 Purchased Professional and Technical Services	5,212,757	-	5,212,757	3,641,000	-	3,641,000	8,853,757	-	8,853,757	-	8,853,757	8,496,149	-	8,496,149		
000-266-420 Cleaning, Repair and Maintenance Services	-	1,200	1,200	-	(38)	(38)	-	1,162	-	1,162	-	-	1,162	-		
000-266-580 Travel	1,000	-	1,000	-	-	-	1,000	-	1,000	-	1,000	486	-	486		
000-266-610 General Supplies	90,000	35,926	125,926	2,000	2,799	4,799	92,000	38,725	130,725	38,725	130,725	89,240	24,518	113,758		
Total Undist. Expend. - Security	7,616,215	2,693,183	10,309,398	3,063,365	(151,642)	2,911,723	10,679,580	2,541,541	13,221,121	2,541,541	13,221,121	10,162,909	2,525,092	12,688,001		
Total Undist. Expend. - Oper. & Maint. Of Plant	47,014,353	8,458,866	55,473,219	587,122	(753,131)	(166,009)	47,601,475	7,703,735	55,305,210	7,703,735	55,305,210	44,675,417	7,658,756	52,334,173		
Undist. Expend. - Student Transportation Serv.																
000-270-107 Salaries of Non-Instructional Aides	159,260	-	159,260	(94,412)	-	(94,412)	64,848	-	64,848	-	64,848	17,213	-	17,213		
000-270-160 Sal. For Pup. Trans. (Bet. Home and School) - Regular	776,734	-	776,734	(166,637)	-	(166,637)	610,097	-	610,097	-	610,097	592,297	-	592,297		
000-270-350 Management Fees - ESC & CTSA Transportation Programs	30,000	-	30,000	-	-	-	30,000	-	30,000	-	30,000	26,940	-	26,940		
000-270-390 Other Purchased Professional and Technical Services	12,000	-	12,000	-	-	-	12,000	-	12,000	-	12,000	11,300	-	11,300		
000-270-511 Contract Services - (Between Home and School) - Vendors	2,400,000	-	2,400,000	1,305,836	-	1,305,836	3,705,836	-	3,705,836	-	3,705,836	3,471,110	-	3,471,110		
000-270-512 Contract Services (Other than Between Home & School)-Vendors	67,200	600,596	667,796	71,022	18,820	89,842	138,222	619,416	757,638	619,416	757,638	71,414	544,547	615,961		
000-270-513 Contract Services - (Between Home and Sch) - Joint Agrmts	25,000	-	25,000	3,000	-	3,000	28,000	-	28,000	-	28,000	18,648	-	18,648		
000-270-514 Contr Serv (Spl. Ed. Students) - Vendors	20,140,000	-	20,140,000	943,368	-	943,368	21,083,368	-	21,083,368	-	21,083,368	20,473,333	-	20,473,333		
000-270-515 Contr Serv (Spl. Ed. Students) - Joint Agrmt	25,000	-	25,000	4,500	-	4,500	29,500	-	29,500	-	29,500	26,043	-	26,043		
000-270-517 Contr Serv (Regular Students) - ESCs & CTSA	100,000	-	100,000	(85,000)	-	(85,000)	15,000	-	15,000	-	15,000	14,429	-	14,429		
000-270-518 Contr Serv (Spl. Ed. Students) - ESCs & CTSA	600,000	-	600,000	67,097	-	67,097	667,097	-	667,097	-	667,097	666,738	-	666,738		
000-270-503 A.L.L.of Payments	485,000	-	485,000	69,000	-	69,000	554,000	-	554,000	-	554,000	485,940	-	485,940		
000-270-504 A.L.L. of Payments for Charter Schools Students	70,000	-	70,000	11,000	-	11,000	81,000	-	81,000	-	81,000	65,375	-	65,375		
000-270-505 Contr Serv. - Aid in Lieu Payments - Choice	42,000	-	42,000	6,000	-	6,000	48,000	-	48,000	-	48,000	29,429	-	29,429		
000-270-580 Travel/Conferences	-	-	-	5,500	-	5,500	5,500	-	5,500	-	5,500	4,016	-	4,016		
000-270-610 Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	-	10,000	8,282	-	8,282		
000-270-615 Transportation Supplies	81,000	-	81,000	13,205	-	13,205	94,205	-	94,205	-	94,205	94,205	-	94,205		
000-270-800 Other Objects	9,400	-	9,400	(9,000)	-	(9,000)	400	-	400	-	400	275	-	275		
Total Undist. Expend. - Student Transportation Serv.	25,032,594	600,596	25,633,190	2,144,479	18,820	2,163,298	27,177,073	619,416	27,796,488	619,416	27,796,488	26,076,985	544,547	26,621,532		

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL	
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15
ALLOCATED BENEFITS											
Regular Programs - Instruction - Grades 1-5											
Health Benefits	46,401	-	46,401	2,245	-	2,245	48,646	-	48,646	48,646	-
Special Program - Instruction											
Health Benefits	1,336,501	-	1,336,501	(241,044)	-	(241,044)	1,095,457	-	1,095,457	1,095,457	-
Other Instructional Programs - Instruction											
Health Benefits	47,010	-	47,010	-	-	-	47,010	-	47,010	47,010	-
Community Services Programs/Operations											
Health Benefits	81,758	-	81,758	3,170	-	3,170	84,928	-	84,928	84,928	-
Attendance and Social Work Services											
Health Benefits	617,894	-	617,894	-	-	-	617,894	-	617,894	617,894	-
Health Services											
Health Benefits	229,787	-	229,787	-	-	-	229,787	-	229,787	229,787	-
Other Support Services - Speech, OT, PT and Related Services											
Unemployment Compensation	200,000	-	200,000	(149,892)	-	(149,892)	50,108	-	50,108	-	-
Health Benefits	707,330	-	707,330	11,136	-	11,136	718,466	-	718,466	718,466	-
Other Support Services - Students - Extraordinary Services											
Health Benefits	5,561,838	-	5,561,838	(1,126,203)	-	(1,126,203)	4,435,635	-	4,435,635	4,435,635	-
Other Support Services - Guidance											
Health Benefits	215,961	-	215,961	5,535	-	5,535	221,496	-	221,496	221,496	-
Other Support Services - Child Study Team											
Health Benefits	3,684,106	-	3,684,106	(975,276)	-	(975,276)	2,708,830	-	2,708,830	2,708,830	-
Improvement of Instruction Services											
Health Benefits	2,518,415	-	2,518,415	(237,562)	-	(237,562)	2,280,853	-	2,280,853	2,280,853	-
Educational Media Services / School Library											
Health Benefits	452,482	-	452,482	6,706	-	6,706	459,188	-	459,188	459,188	-
Instructional Staff Training Services											
Tuition Reimbursement	1,083,944	-	1,083,944	(193,620)	-	(193,620)	890,324	-	890,324	801,501	-
Support Services - General Administration											
Health Benefits	449,385	-	449,385	16,053	-	16,053	465,438	-	465,438	465,438	-
Support Services - School Administration											
Tuition Reimbursement	20,000	-	20,000	(19,000)	-	(19,000)	1,000	-	1,000	1,000	-
Support Services - Central Services											
Health Benefits	1,528,543	-	1,528,543	(195,538)	-	(195,538)	1,333,005	-	1,333,005	1,332,777	-
Support Services - Administrative Information Technology											
Health Benefits	470,194	-	470,194	2,365	-	2,365	472,559	-	472,559	472,559	-
Support Service - Required Maintenance for School Facilities											
Health Benefits	1,146,118	-	1,146,118	(195,629)	-	(195,629)	950,489	-	950,489	950,489	-
Support Services - Custodial Services											
Health Benefits	646,008	-	646,008	2,365	-	2,365	648,373	-	648,373	648,373	-
Support Services - Security											
Health Benefits	793,624	-	793,624	21,333	-	21,333	814,957	-	814,957	814,957	-
Student Transportation Services											
Health Benefits	209,959	-	209,959	1,447	-	1,447	211,406	-	211,406	211,406	-
TOTAL ALLOCATED BENEFITS	22,047,258	-	22,047,258	(3,261,408)	-	(3,261,408)	18,785,850	-	18,785,850	18,646,098	-
UNALLOCATED BENEFITS											
Group Insurance	17,900	-	17,900	14,848	-	14,848	32,748	-	32,748	32,748	-
Social Security Contributions	4,665,517	3,060,405	7,725,922	(1,315,882)	146,121	(1,169,761)	3,349,635	3,206,526	6,556,161	3,202,102	-
Other Retirement Contributions - Regular	10,365,674	-	10,365,674	(528,743)	-	(528,743)	9,836,931	-	9,836,931	9,836,931	-
Other Retirement Contributions - ERIP	100	4,857,920	4,858,020	2,264	1,862,423	1,864,687	2,364	6,720,343	6,722,707	6,027,521	-
Workmen's Compensation	2,000,000	-	2,000,000	861,652	-	861,652	2,861,652	-	2,861,652	2,861,652	-
Health Benefits	-	68,082,204	68,082,204	-	616,775	616,775	-	68,698,979	68,698,979	68,697,304	-
Other Employee Benefits	1,108,491	-	1,108,491	100,576	-	100,576	1,209,067	-	1,209,067	1,203,312	-
Retirement Sick Pay	2,000,000	-	2,000,000	(58,826)	-	(58,826)	1,941,174	-	1,941,174	1,885,944	-
TOTAL UNALLOCATED BENEFITS	20,157,682	76,000,529	96,158,211	(924,112)	2,623,319	1,701,208	19,233,570	78,625,848	97,859,419	97,610,204	-
ON-BEHALF TPAPF Pension Contributions (Non-Budgeted)											
On-Behalf TPAPF Pension Non-Contributory Group Insurance	-	-	-	-	-	-	-	-	-	68,833,569	-
On-Behalf TPAPF Pension Non-Contributory Group Insurance	-	-	-	-	-	-	-	-	-	785,010	-
On-Behalf TPAPF Long Term Disability Insurance Contributions	-	-	-	-	-	-	-	-	-	263,314	-
On-Behalf TPAPF Post Retirement Medical Benefits	-	-	-	-	-	-	-	-	-	18,947,629	-
On-Behalf TPAPF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	14,220,402	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	102,812,924	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	42,204,940	76,000,529	118,205,469	(4,185,520)	2,623,319	(1,560,201)	38,019,420	78,625,848	116,645,268	78,526,928	-
TOTAL UNDISTRIBUTED EXPENDITURES	218,947,346	118,364,732	337,312,078	10,213,199	946,130	11,159,330	229,160,545	119,310,862	348,471,408	322,668,794	-
TOTAL CURRENT EXPENDITURES	234,340,000	290,282,552	524,622,552	15,368,651	(11,853,838)	3,514,824	249,708,651	278,428,724	528,137,576	341,352,102	-

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	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
CAPITAL OUTLAY																
Equipment																
Regular Programs - Instruction:																
120-100-730 Grades 1-5	-	6,000	6,000	-	-	-	-	-	-	6,000	6,000	-	5,175	5,175	-	-
130-100-730 Grades 6-8	-	10,000	10,000	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-
140-100-730 Grades 9-12	5,000	7,000	12,000	5,499	29,706	35,205	10,499	36,706	10,499	37,205	47,205	10,499	36,680	47,179	-	-
402-100-730 Athletic Activities	-	37,200	37,200	-	(5,730)	(5,730)	-	-	-	31,470	31,470	-	20,410	20,410	-	-
Special Education - Instruction:																
201-100-730 Intellectual Disability - Mild	-	10,000	10,000	-	(9,956)	(9,956)	-	-	-	44	44	-	-	-	-	-
000-210-730 Undist.Expend-Support Serv-Students - Reg.	71,000	-	71,000	-	-	-	71,000	-	71,000	-	71,000	66,915	-	66,915	-	-
000-211-730 Undist.Expend-Support Serv-Students - Atten. and Social Work	24,900	-	24,900	-	-	-	24,900	-	24,900	-	24,900	21,549	-	21,549	-	-
000-219-730 Undist.Expend-Support Serv-Students - Special	-	-	-	5,914	-	5,914	-	-	-	-	5,914	5,914	-	5,914	-	-
000-220-730 Undistributed Expenditures - General Admin.	5,000	-	5,000	2,300	-	2,300	7,300	-	7,300	-	7,300	5,000	-	5,000	-	-
000-240-730 Undistributed Expenditures - School Admin.	-	9,500	9,500	-	36,756	36,756	-	-	-	46,256	46,256	-	40,667	40,667	-	-
000-251-730 Undistributed Expenditures - Central Services	40,000	-	40,000	5,500	-	5,500	45,500	-	45,500	-	45,500	45,433	-	45,433	-	-
000-252-730 Undistributed Expenditures - Technology	37,500	-	37,500	62,540	-	62,540	100,040	-	100,040	-	100,040	99,156	-	99,156	-	-
000-261-730 Undistributed Expenditures - Operation of Plant Services	260,000	-	260,000	-	-	-	260,000	-	260,000	-	260,000	44,624	-	44,624	-	-
000-266-730 Undistributed Expenditures - Security	12,900	-	12,900	360,000	-	360,000	372,900	-	372,900	-	372,900	257,881	-	257,881	-	-
000-300-730 Undistributed Expenditures - Non Inst. Serv.	-	-	-	160,000	-	160,000	160,000	-	160,000	-	160,000	159,375	-	159,375	-	-
000-330-730 Equipment	-	-	-	18,000	-	18,000	18,000	-	18,000	-	18,000	14,677	-	14,677	-	-
Total Equipment	456,300	79,700	536,000	619,753	50,776	670,529	1,076,053	130,476	1,206,529	731,021	102,932	833,953	-	833,953	-	-
Facilities Acquisition and Construction Services																
000-400-334 Architectural/Engineering Services	405,000	-	405,000	100,000	-	100,000	505,000	-	505,000	-	505,000	465,524	-	465,524	-	-
000-400-450 Construction Services	3,570,000	-	3,570,000	3,900,000	-	3,900,000	7,470,000	-	7,470,000	-	7,470,000	7,359,058	-	7,359,058	-	-
Total Facilities Acquisition and Construction Services	3,975,000	-	3,975,000	4,000,000	-	4,000,000	7,975,000	-	7,975,000	-	7,975,000	7,824,583	-	7,824,583	-	-
TOTAL CAPITAL OUTLAY	4,431,300	79,700	4,511,000	4,619,753	50,776	4,670,529	9,051,053	130,476	9,181,529	8,555,604	102,932	8,658,535	-	8,658,535	-	-
SPECIAL SCHOOLS																
Accred. Even/Adult HS/Post-Grad-Inst.																
601-100-101 Salaries of Teachers	104,160	-	104,160	-	-	-	104,160	-	104,160	-	104,160	91,389	-	91,389	-	-
601-100-610 General Supplies	4,680	-	4,680	-	-	-	4,680	-	4,680	-	4,680	1,055	-	1,055	-	-
Total Accred. Even/Adult HS/Post-Grad-Inst.	108,840	-	108,840	-	-	-	108,840	-	108,840	-	108,840	92,444	-	92,444	-	-
Accred. Even/Adult HS/Post-Grad-Supp. Service																
601-200-100 Salaries	17,160	-	17,160	-	-	-	17,160	-	17,160	-	17,160	16,926	-	16,926	-	-
601-200-102 Salaries of Supervisors of Instruction	30,420	-	30,420	-	-	-	30,420	-	30,420	-	30,420	3,968	-	3,968	-	-
601-200-105 Salaries of Secretarial and Clerical Assistants	-	-	-	346	-	346	346	-	346	-	346	346	-	346	-	-
Total Accred. Even/Adult HS/Post-Grad-Supp. Service	47,580	-	47,580	346	-	346	47,926	-	47,926	-	47,926	21,240	-	21,240	-	-
Total Accred. Even/Adult HS/Post-Grad.	156,420	-	156,420	346	-	346	156,766	-	156,766	-	156,766	113,683	-	113,683	-	-
Adult Education-Local Instruction																
602-100-101 Salaries of Teachers	829,165	-	829,165	-	-	-	829,165	-	829,165	-	829,165	765,484	-	765,484	-	-
602-100-610 General Supplies	6,916	-	6,916	-	-	-	6,916	-	6,916	-	6,916	1,220	-	1,220	-	-
Total Adult Education-Local Instruction	836,081	-	836,081	-	-	-	836,081	-	836,081	-	836,081	766,704	-	766,704	-	-
Adult Education-Local Support Serv.																
602-200-100 Salaries	349,466	-	349,466	-	-	-	349,466	-	349,466	-	349,466	248,056	-	248,056	-	-
602-200-102 Salaries of Supervisors of Instruction	30,420	-	30,420	-	-	-	30,420	-	30,420	-	30,420	-	-	-	-	-
602-200-270 Personal Services - Employee Benefits	235,298	-	235,298	13,436	-	13,436	248,734	-	248,734	-	248,734	220,496	-	220,496	-	-
602-200-800 Other Objects	1,820	-	1,820	-	-	-	1,820	-	1,820	-	1,820	783	-	783	-	-
Total Adult Education-Local Support Serv.	617,004	-	617,004	13,436	-	13,436	630,440	-	630,440	-	630,440	469,335	-	469,335	-	-
Total Adult Education-Local	1,453,085	-	1,453,085	13,436	-	13,436	1,466,521	-	1,466,521	-	1,466,521	1,236,039	-	1,236,039	-	-
GED Test Centers																
640-200-100 Salaries	9,240	-	9,240	(4,320)	-	(4,320)	4,920	-	4,920	-	4,920	1,144	-	1,144	-	-
640-200-600 GED Testing	-	-	-	13,285	-	13,285	13,285	-	13,285	-	13,285	13,259	-	13,259	-	-
640-000-600 General Supplies	8,965	-	8,965	(8,965)	-	(8,965)	-	-	-	-	-	-	-	-	-	-
Total GED Testing Centers	18,205	-	18,205	-	-	-	18,205	-	18,205	-	18,205	14,403	-	14,403	-	-
TOTAL SPECIAL SCHOOLS	1,627,710	-	1,627,710	13,782	-	13,782	1,641,492	-	1,641,492	-	1,641,492	1,364,125	-	1,364,125	-	-
000-100-56X Transfer of Funds to Charter Schools	123,434,158	-	123,434,158	(326,004)	-	(326,004)	123,108,154	-	123,108,154	-	123,108,154	-	-	-	-	-
TOTAL EXPENDITURES	363,833,168	290,362,252	654,195,420	19,676,182	(11,803,052)	7,873,130	383,509,350	278,559,200	662,068,550	474,579,985	276,636,217	751,016,202	-	751,016,202	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	249,670,711	(290,362,252)	(40,691,541)	(19,676,182)	11,803,052	(7,873,130)	229,994,529	(278,559,200)	(48,564,671)	250,831,310	(276,636,217)	(25,804,907)	-	(25,804,907)	-	-

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	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
Other Financing Sources:																
Operating Transfer In:																
Contr. to School Based Budgets - General Fund	-	274,222,360	274,222,360	-	(19,338,426)	(19,338,426)	-	-	-	254,883,934	254,883,934	-	253,122,138	253,122,138	-	253,122,138
Contr. to School Based Budgets - Spec. Rev. Fund	-	16,139,892	16,139,892	-	7,535,374	7,535,374	-	-	-	23,675,266	23,675,266	-	23,514,079	23,514,079	-	23,514,079
Capital Projects															45,750	45,750
Operating Transfers Out:																
Transfer to Special Revenue Fund - Preschool Program	(2,560,096)	-	(2,560,096)	-	-	-	(2,560,096)	-	(2,560,096)	-	(2,560,096)	(2,560,096)	-	(2,560,096)	-	(2,560,096)
Contribution to School Based Budgets	(274,222,360)	-	(274,222,360)	19,338,426	-	19,338,426	(254,883,934)	-	(254,883,934)	-	(254,883,934)	(253,122,138)	-	(253,122,138)	-	(253,122,138)
Total Other Financing Sources:	<u>(276,782,456)</u>	<u>290,362,252</u>	<u>13,579,796</u>	<u>19,338,426</u>	<u>(11,803,052)</u>	<u>7,535,374</u>	<u>(257,444,030)</u>	<u>278,559,200</u>	<u>(257,444,030)</u>	<u>278,559,200</u>	<u>21,115,170</u>	<u>(255,636,484)</u>	<u>276,636,217</u>	<u>20,999,733</u>	<u>20,999,733</u>	<u>20,999,733</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(27,111,745)	-	(27,111,745)	(337,756)	-	(337,756)	(27,449,501)	-	(27,449,501)	-	(27,449,501)	(4,805,174)	-	(4,805,174)	-	(4,805,174)
Fund Balance, July 1	92,593,860	-	92,593,860	-	-	-	92,593,860	-	92,593,860	-	92,593,860	92,593,860	-	92,593,860	-	92,593,860
Fund Balance, June 30	<u>65,482,115</u>	<u>-</u>	<u>65,482,115</u>	<u>(337,756)</u>	<u>-</u>	<u>(337,756)</u>	<u>65,144,359</u>	<u>-</u>	<u>65,144,359</u>	<u>-</u>	<u>65,144,359</u>	<u>87,788,686</u>	<u>-</u>	<u>87,788,686</u>	<u>-</u>	<u>87,788,686</u>
Reconciliation of Excess(Deficiency) of Revenues Over/(Under) Expenditures																
Adjustment for Prior Year Encumbrances				(337,756)		(337,756)	(337,756)		(337,756)		(337,756)	(337,756)		(337,756)		(337,756)
Increase in Capital Reserve:																
Principal																
Withdrawal from Capital Reserve	(27,111,745)		(27,111,745)				(27,111,745)		(27,111,745)		(27,111,745)	(4,467,418)		(4,467,418)		(4,467,418)
Budgeted Fund Balance	<u>(27,111,745)</u>	<u>-</u>	<u>(27,111,745)</u>	<u>(337,756)</u>	<u>-</u>	<u>(337,756)</u>	<u>(27,449,501)</u>	<u>-</u>	<u>(27,449,501)</u>	<u>-</u>	<u>(27,449,501)</u>	<u>(4,805,174)</u>	<u>-</u>	<u>(4,805,174)</u>	<u>-</u>	<u>(4,805,174)</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources	688,571	1,231,570	1,920,141	1,409,751	510,390
State Sources	58,433,239	6,522,152	64,955,391	54,772,142	10,183,249
Federal Sources	77,399,239	31,389,791	108,789,030	93,322,699	15,466,331
Total Revenues	136,521,049	39,143,513	175,664,562	149,504,592	26,159,970
EXPENDITURES					
Instruction					
Salaries of Teachers (101)	7,742,723	3,229,427	10,972,150	8,710,316	2,261,834
Other Salaries for Instruction (106-110)	4,082,452	187,276	4,269,728	3,544,779	724,949
Purchased Professional and Technical Services (300)	584,657	342,139	926,796	861,247	65,549
Purchased Technical Services (340)		4,500	4,500	2,500	2,000
Other Purchased Services (400-500 series)	2,832,464	1,006,444	3,838,908	2,060,105	1,778,803
Travel (580)		3,056	3,056	2,617	439
General Supplies (600 and 610)	2,888,492	4,958,209	7,846,701	3,047,816	4,798,885
Textbooks (640)	13,352	1,042	14,394	9,840	4,554
Tuition (560,566)		8,250,638	8,250,638	6,864,036	1,386,602
Other Objects (800 and 890)	181,471	(126,741)	54,730	24,972	29,758
Total Instruction	18,325,611	17,855,990	36,181,601	25,128,228	11,053,372
Support Services					
Salaries of Other Professional Staff (104)	1,899,031	190,033	2,089,064	1,638,887	450,177
Salaries of Supervisors of Instruction (102)	376,169	-	376,169	344,228	31,941
Salaries of Principal / Directors (103)	323,119	-	323,119	321,073	2,046
Salaries of Secretarial and Clerical Asst. (105)	356,177	112,527	468,704	434,148	34,556
Other Salaries (110)	2,740,798	1,457,027	4,197,825	2,799,126	1,398,699
Salaries of Family/Parent Liason (173)	109,547	65,561	175,108	164,275	10,833
Salaries of Facilitators (176)	1,249,526	-	1,249,526	1,183,000	66,526
Personal Services - Employee Benefits (200,270)	14,278,164	(4,976,878)	9,301,286	7,263,721	2,037,565
Purchased Educational Services - Contracted Pre-K (321)	37,384,204	(67,392)	37,316,812	32,663,765	4,653,047
Purchased Education Services - Head Start (325)	2,888,264	-	2,888,264	1,742,840	1,145,424
Purchased Professional - Educational Services (320,300,329)	25,280,615	132,991	25,413,606	21,957,494	3,456,112
Other Purchased Professional Services (330)	22,658	7,222	29,880	29,880	-
Cleaning, Repair and Maintenance Services (420)	25,000	-	25,000	10,163	14,837
Contracted Transportation Services (Field Trips) (516)	50,400	5,175	55,575	7,723	47,852
Travel (580)	17,855	243,411	261,266	81,201	180,065
Other Purchased Services (400-500 series)	6,834,460	5,263,789	12,098,249	11,260,979	837,270
Supplies & Materials (600-610)	557,932	4,596,270	5,154,202	3,916,405	1,237,797
Indirect Costs (860)		6,421	6,421	3,971	2,450
Other Objects (800-890)	204,000	(49,959)	154,041	97,260	56,781
Scholarships Awarded	70,257	6,909	77,166	13,638	63,528
Student Activities	436,843	865,213	1,302,056	1,143,340	158,716
Total Support Services	95,105,019	7,858,520	102,963,339	87,077,117	15,886,222

continued

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (CONTD):					
Facilities Acquisition and Construction Services					
Building (720)	7,442,673	7,274,029	14,716,702	14,517,964	198,738
Instructional Equipment (731)	142,200	489,502	631,702	561,699	70,003
Noninstructional Equipment (732)	613,550	(557,502)	56,048	6,048	50,000
Total Facilities Acquisition and Construction Services	8,198,423	7,206,029	15,404,452	15,085,711	318,741
Transfer to Charter Schools	1,312,200	(1,312,200)	-	1,294,704	1,294,704
Sub-Total Expenditures	122,941,253	31,608,139	154,549,392	128,585,760	28,553,039
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Program	2,560,096	-	2,560,096	2,560,096	-
Transfer Out to School Based Budgets (General Fund)	(16,139,892)	(7,535,374)	(23,675,266)	(23,514,079)	(161,187)
Sub-total Other Financing Sources (Uses)	(13,579,796)	(7,535,374)	(21,115,170)	(20,953,983)	(161,187)
Total Outflows	136,521,049	39,143,513	175,664,562	149,539,743	28,714,224
Excess (Deficiency) of Revenues Over (Under)					
Expenditures and Other Financing Sources (Uses)	-	-	-	(35,151)	(2,554,257)
Fund Balance, July 1	\$			\$	391,099
Fund Balance, June 30				\$	355,948
Recapitulation:					
Restricted:				\$	63,528
Scholarships					292,420
Student Activities					
Total Fund Balance				\$	355,948

PATERSON PUBLIC SCHOOLS
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information - Part II
Fiscal Year Ended June 30, 2024

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

		General Fund	Special Revenue Fund
		<u> </u>	<u> </u>
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue"			
from the budgetary comparison schedule	[C-1]&[C-2]	725,211,295	149,504,592
Difference - budget to GAAP:			
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		55,643,005	
The last state aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		<u>(58,918,177)</u>	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	<u>721,936,123</u>	<u>149,504,592</u>
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]&[C-2]	751,016,202	149,539,743
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			
Current Year			
Prior Year			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	<u>751,016,202</u>	<u>149,539,743</u>

**REQUIRED SUPPLEMENTARY
INFORMATION - PART III**

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

Fiscal Year Ending June 30,	District's		District's		District's		Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
	Proportion of the Net Pension Liability (Asset)	Pension Liability	Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll - PERS Employee's	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll		
2015	0.68291000%	\$	129,797,233	\$	47,817,701	271.44%	52.08%
2016	0.69326000%	\$	161,232,732	\$	51,324,865	314.14%	52.07%
2017	0.76139191%	\$	225,502,446	\$	49,491,820	455.64%	59.86%
2018	0.71700873%	\$	166,908,171	\$	48,195,506	346.31%	51.90%
2019	0.69631896%	\$	137,101,732	\$	50,853,290	269.60%	46.40%
2020	0.68662226%	\$	123,718,914	\$	51,078,137	242.22%	43.43%
2021	0.71195211%	\$	113,638,757	\$	50,898,632	223.26%	41.35%
2022	0.69685458%	\$	82,552,872	\$	52,883,630	156.10%	29.35%
2023	0.69181790%	\$	104,404,845	\$	55,862,059	186.90%	36.78%
2024	0.73600616%	\$	106,605,886	\$	60,769,515	175.43%	34.48%

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

Fiscal Year Ending June 30,	Contractually Required Contribution		Contributions in Relations to the Contractually Required Contributions		Contribution Deficiency (Excess)	District's PERS Covered- Employee Payroll	Contributions as a Percentage of PERS Covered- Employee Payroll
2015	\$	5,701,280	\$	(5,701,280)	\$ -	\$ 47,817,701	11.92%
2016		6,175,006		(6,175,006)	-	\$ 51,324,865	12.03%
2017		6,764,097		(6,764,097)	-	\$ 49,491,820	13.67%
2018		6,642,320		(6,642,320)	-	\$ 48,195,506	13.78%
2019		6,926,124		(6,926,124)	-	\$ 50,853,290	13.62%
2020		6,678,812		(6,678,812)	-	\$ 51,078,137	13.08%
2021		7,788,397		(7,788,397)	-	\$ 50,898,632	15.30%
2022		8,160,977		(8,160,977)	-	\$ 52,883,630	15.43%
2023		8,724,156		(8,724,156)	-	\$ 55,862,059	15.62%
2024		9,836,931		(9,836,931)	-	\$ 60,769,515	16.19%

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's		District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	State's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
			Share of the Net Pension Liability Associated with the District (Asset)	District's Covered Payroll - TPAF Employee's			
2015	0.6829100000%	\$	\$ 994,021,760	\$ 182,518,825	0.00%	271.40%	33.64%
2016	0.6932600000%	-	1,170,320,277	187,722,451	0.00%	314.10%	28.71%
2017	0.7613919124%	-	1,446,584,813	185,974,289	0.00%	455.60%	22.33%
2018	0.7170087258%	-	1,278,093,973	183,543,987	0.00%	696.34%	25.41%
2019	1.8051184052%	-	1,148,377,556	194,564,329	0.00%	590.23%	26.49%
2020	1.7993539772%	-	1,104,280,519	188,943,702	0.00%	584.45%	26.95%
2021	1.7175655335%	-	1,130,996,237	190,777,959	0.00%	592.83%	24.60%
2022	1.7747137072%	-	853,196,963	190,138,589	0.00%	448.72%	35.52%
2023	1.6809279594%	-	867,264,961	183,596,306	0.00%	472.38%	32.29%
2024	1.6604822217%	-	847,388,405	199,434,880	0.00%	424.89%	34.68%

PATERSON BOARD OF EDUCATION
Schedules of Required Supplementary Information
Schedule of the School District's Contribution
Teacher's Pension and Annuity Fund (TPAF)
Last 10 Fiscal Years

This schedule is not applicable.

The School District is not required to make any contribution towards TPAF.

There is a special funding situation where the State of New Jersey pays 100% of the required contributions.

PATERSON BOARD OF EDUCATION
Note to Required Schedules of Supplementary Information - Part III
Fiscal Year Ended June 30, 2024

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Change in benefit terms

None

Change in assumptions

Assumptions used in calculating the net pension liability and
statutorily required employer contribution are presented in
Note 7 of the Notes to the Financial Statements.

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms

None

Change in assumptions

Assumptions used in calculating the net pension liability and
statutorily required employer contribution are presented in
Note 7 of the Notes to the Financial Statements.

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

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Costs	\$ 33,923,906	\$ 44,543,182	\$ 54,886,283	\$ 30,748,465	\$ 30,298,261	\$ 35,188,086	\$ 42,338,713
Interest on Total OPEB Liability	31,598,411	23,241,235	26,960,908	26,738,887	32,743,210	35,432,980	30,561,839
Changes of Benefit Terms			(1,106,224)				
Difference between Expected and Actual Experience	(23,296,697)	27,435,848	(212,078,221)	192,195,887	(135,548,928)	(92,799,866)	(126,928,215)
Changes in Assumptions	1,808,391	(235,260,764)	1,025,363	217,404,001	11,080,864	(94,872,900)	823,154
Contribution from the Member	809,755	738,529	689,258	628,021	676,252	764,047	
Gross Benefit Payments	(24,631,476)	(23,021,131)	(21,237,644)	(20,719,960)	(22,813,389)	(22,106,814)	(22,354,633)
Net Changes in total Share of OPEB Liability	<u>20,212,290</u>	<u>(162,323,101)</u>	<u>(150,860,277)</u>	<u>446,995,301</u>	<u>(83,563,730)</u>	<u>(138,394,467)</u>	<u>(75,559,142)</u>
Total OPEB Liability - Beginning	<u>876,991,224</u>	<u>1,039,314,325</u>	<u>1,190,174,602</u>	<u>743,179,301</u>	<u>826,743,031</u>	<u>965,137,498</u>	<u>1,040,696,640</u>
Total OPEB Liability - Ending	<u>\$ 897,203,514</u>	<u>\$ 876,991,224</u>	<u>\$ 1,039,314,325</u>	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Proportionate Share of OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of OPEB Liability	897,203,514	876,991,224	1,039,314,325	1,190,174,602	743,179,301	826,743,031	965,137,498
Total OPEB Liability - Ending	<u>\$ 897,203,514</u>	<u>\$ 876,991,224</u>	<u>\$ 1,039,314,325</u>	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Covered Employee Payroll	\$ 260,204,395	\$ 239,458,365	\$ 243,022,219	\$ 241,676,591	\$ 240,021,839	\$ 245,417,619	\$ 231,739,493
Districts' Proportionate Share of the							
Total OPEB Liability as a Percentage of its	0%	0%	0%	0%	0%	0%	0%
Covered Payroll							

Notes to Schedule:

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

Change in benefit terms

Decrease in liability due to employers adopting provisions of Chapter 44.

Change in assumptions

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

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

Other Supplementary Information

PATERSON PUBLIC SCHOOLS
Combining Balance Sheet
General Fund
June 30, 2024

	Operating Fund	Blended Resoure Fund	Total General Funds
ASSETS			
Cash and cash equivalents			
Checking	39,124,986	10,108,268	49,233,254
Accounts Receivable -			
Tuition	1,033,466		1,033,466
Interfunds	1,986,376	6,068	1,992,444
Intergovernmental - State	60,993,179		60,993,179
Other receivables	141,481	10,088	151,569
Restricted cash and cash equivalents			
Capital reserve	12,913,619		12,913,619
Emergency reserve	1,000,000		1,000,000
Unemployment	3,241,666		3,241,666
Total assets	<u>120,434,773</u>	<u>10,124,424</u>	<u>130,559,197</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	26,829,476	8,147,824	34,977,300
Compesated Absences Payable	2,130,850		2,130,850
Judgements Payable-Workers Compensation	4,580,805		4,580,805
Accrued salaries & benefits	877,760	203,796	1,081,556
Total liabilities	<u>34,418,891</u>	<u>8,351,620</u>	<u>42,770,511</u>
Fund Balances:			
Restricted for:			
Excess Surplus - current year	19,704,121		19,704,121
Excess Surplus - prior year - designated for subsequent year's expenditures	34,615,267		34,615,267
Capital reserve account	12,913,619		12,913,619
Emergency reserve account	1,000,000		1,000,000
Unemployment Compensation	3,241,666		3,241,666
Assigned:			
Year-end Encumbrances	981,277	13,366	994,643
Designated by the BOE for subsequent year's expenditures	734,998		734,998
Unassigned:			
General fund	12,824,934	1,759,438	14,584,372
Total Fund balances	<u>86,015,882</u>	<u>1,772,804</u>	<u>87,788,686</u>
Total liabilities and fund balances	<u>120,434,773</u>	<u>10,124,424</u>	<u>130,559,197</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

District-Wide

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 254,883,934		\$ 253,122,138	\$ 1,761,796
General Fund Reserve for Encumbrances at June 30, 2024	\$ -		-	-
Combined General Fund Contribution	\$ 254,883,934	91.50%	\$ 253,122,138	1,761,796
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	\$ 22,558,684		\$ 22,407,534	151,150
Title I, Part A - June 30, 2024 Deferred Revenue	\$ -		-	-
	22,558,684	8.10%	22,407,534	151,150
Title III, Part A: <i>Eenglish Language Acq</i>	\$ 1,116,582		\$ 1,106,545	10,037
Title III, Part A - June 30, 2024 Deferred Revenue	\$ -		-	-
	1,116,582	0.40%	1,106,545	10,037
Total Restricted Federal Resources	\$ 23,675,266	8.50%	23,514,079	161,187
Totals	\$ 278,559,200	100.00%	\$ 276,636,217	\$ 1,922,983

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,753,279		\$ 2,741,756	\$ 11,523
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	2,753,279	91.86%	2,741,756	11,523
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	232,557		231,583	974
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	232,557	7.76%	231,583	974
Title III, Part A: <i>English Language Acq</i>	11,562		11,514	48
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	11,562	0.39%	11,514	48
Total Restricted Federal Resources	244,119	8.14%	243,097	1,022
Totals	\$ 2,997,398	100.00%	\$ 2,984,853	\$ 12,545

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,691,214		\$ 6,661,782	\$ 29,432
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,691,214	92.94%	6,661,782	29,432
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	484,159		482,030	2,129
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	484,159	6.72%	482,030	2,129
Title III, Part A: <i>Eenglish Language Acq</i>	24,071		23,965	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	24,071	0.33%	23,965	106
Total Restricted Federal Resources	508,230	7.06%	505,995	2,235
Totals	\$ 7,199,445	100.00%	\$ 7,167,777	\$ 31,668

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 3,996,291		\$ 3,980,290	\$ 16,001
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,996,291	91.72%	3,980,290	16,001
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	343,823		342,447	1,376
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	343,823	7.89%	342,447	1,376
Title III, Part A: <i>Eenglish Language Acq</i>	17,094		17,025	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	17,094	0.39%	17,025	69
Total Restricted Federal Resources	360,917	8.28%	359,472	1,445
Totals	\$ 4,357,208	100.00%	\$ 4,339,762	\$ 17,445

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 5,180,896		\$ 5,094,027	\$ 86,869
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	5,180,896	90.95%	5,094,027	86,869
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	491,176		482,940	8,236
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	491,176	8.62%	482,940	8,236
Title III, Part A: <i>Eenglish Language Acq</i>	24,420		24,010	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	24,420	0.43%	24,010	410
Total Restricted Federal Resources	515,596	9.05%	506,950	8,646
Totals	<u>\$ 5,696,491</u>	<u>100.00%</u>	<u>\$ 5,600,977</u>	<u>\$ 95,514</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 5

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,182,240		\$ 8,149,079	\$ 33,161
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	8,182,240	91.34%	8,149,079	33,161
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	738,769		735,775	
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	738,769	8.25%	735,775	2,994
Title III, Part A: <i>Eenglish Language Acq</i>	36,729		36,580	149
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	36,729	0.41%	36,580	149
Total Restricted Federal Resources	775,498	8.66%	772,355	3,143
Totals	\$ 8,957,738	100.00%	\$ 8,921,434	\$ 36,304

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 6/Senator Frank Lautenburg

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,075,989		\$ 5,035,739	
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	5,075,989	89.14%	5,035,739	40,250
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	589,411		584,738	\$ 4,673
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	589,411	10.35%	584,738	4,673
Title III, Part A: <i>Eenglish Language Acq</i>	29,304		29,071	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	29,304	0.51%	29,071	233
Total Restricted Federal Resources	618,715	10.86%	613,809	4,906
Totals	<u>\$ 5,694,704</u>	<u>100.00%</u>	<u>\$ 5,649,548</u>	<u>\$ 45,156</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 7

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,771,454		\$ 3,744,816	\$ 26,638
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,771,454	88.52%	3,744,816	26,638
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	466,116		462,824	3,292
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	466,116	10.94%	462,824	3,292
Title III, Part A: <i>Eenglish Language Acq</i>	23,174		23,010	164
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	23,174	0.54%	23,010	164
Total Restricted Federal Resources	489,290	11.48%	485,834	3,456
Totals	\$ 4,260,744	100.00%	\$ 4,230,650	\$ 30,094

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 4,540,474		\$ 4,496,236	\$ 44,238
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,540,474	89.88%	4,496,236	44,238
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	487,166		482,420	4,746
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	487,166	9.64%	482,420	4,746
Title III, Part A: <i>Eenglish Language Acq</i>	24,220		23,984	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	24,220	0.48%	23,984	236
Total Restricted Federal Resources	511,387	10.12%	506,404	4,983
Totals	\$ 5,051,861	100.00%	\$ 5,002,640	\$ 49,221

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No.9 (Charles J. Riley 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	\$ 9,203,582		\$ 9,193,237	
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	9,203,582	92.45%	9,193,237	10,345
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	715,714		714,909	\$ 805
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	715,714	7.19%	714,909	805
Title III, Part A: <i>Eenglish Language Acq</i>	35,583		35,543	40
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	35,583	0.36%	35,543	40
Total Restricted Federal Resources	751,297	7.55%	750,452	845
Totals	\$ 9,954,879	100.00%	\$ 9,943,689	\$ 11,189

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 4,575,601		\$ 4,534,448	\$ 41,153
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,575,601	89.39%	4,534,448	41,153
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	517,238		512,586	4,652
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	517,238	10.11%	512,586	4,652
Title III, Part A: <i>Eenglish Language Acq</i>	25,716		25,484	232
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	25,716	0.50%	25,484	232
Total Restricted Federal Resources	542,954	10.61%	538,070	4,884
Totals	\$ 5,118,555	100.00%	\$ 5,072,518	\$ 46,036

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 84 (Newcomers 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	\$ 812,490		\$ 809,272	\$ 3,218
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	812,490	100.00%	809,272	3,218
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2024 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2024 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 812,490	100.00%	\$ 809,272	\$ 3,218

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,304,477		\$ 5,254,787	\$ 49,690
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	5,304,477	91.17%	5,254,787	49,690
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	489,171		484,589	4,582
Title I, Part A - June 30, 2024 Deferred Revenue	489,171	8.41%	484,589	4,582
Title III, Part A: <i>Eenglish Language Acq</i>	24,320		24,092	
Title III, Part A - June 30, 2024 Deferred Revenue	24,320	0.42%	24,092	228
Total Restricted Federal Resources	513,491	8.83%	508,681	4,810
Totals	\$ 5,817,968	100.00%	\$ 5,763,468	\$ 54,501

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 5,070,184		\$ 5,034,777	\$ 35,407
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	5,070,184	90.21%	5,034,777	35,407
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	524,255		520,594	3,661
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	524,255	9.33%	520,594	3,661
Title III, Part A: <i>Eenglish Language Acq</i>	26,064		25,882	182
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	26,064	0.46%	25,882	182
Total Restricted Federal Resources	550,320	9.79%	546,476	3,844
Totals	\$ 5,620,504	100.00%	\$ 5,581,253	\$ 39,251

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 6,056,484		\$ 6,048,341	\$ 8,143
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,056,484	91.06%	6,048,341	8,143
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	566,356		565,595	761
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	566,356	8.52%	565,595	761
Title III, Part A: <i>Eenglish Language Acq</i>	28,158		28,120	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	28,158	0.42%	28,120	38
Total Restricted Federal Resources	594,514	8.94%	593,715	799
Totals	\$ 6,650,997	100.00%	\$ 6,642,056	\$ 8,941

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 18

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	\$ 6,800,365		\$ 6,761,824	\$ 38,541
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,800,365	90.52%	6,761,824	38,541
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	678,625		674,779	3,846
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	678,625	9.03%	674,779	3,846
Title III, Part A: <i>Eenglish Language Acq</i>	33,739		33,548	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	33,739	0.45%	33,548	191
Total Restricted Federal Resources	712,364	9.48%	708,327	4,037
Totals	\$ 7,512,729	100.00%	\$ 7,470,151	\$ 42,578

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 19

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,920,027		\$ 3,903,833	\$ 16,194
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,920,027	91.34%	3,903,833	16,194
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	353,847		352,386	1,461
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	353,847	8.25%	352,386	1,461
Title III, Part A: <i>Eenglish Language Acq</i>	17,592		17,520	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	17,592	0.41%	17,520	72
Total Restricted Federal Resources	371,439	8.66%	369,906	1,533
Totals	\$ 4,291,466	100.00%	\$ 4,273,739	\$ 17,727

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 20

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,818,350		\$ 5,785,632	\$ 32,718
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	5,818,350	93.81%	5,785,632	32,718
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	365,876		363,819	2,057
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	365,876	5.90%	363,819	2,057
Title III, Part A: <i>Eenglish Language Acq</i>	18,190		18,088	102
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	18,190	0.29%	18,088	102
Total Restricted Federal Resources	384,066	6.19%	381,907	2,159
Totals	\$ 6,202,416	100.00%	\$ 6,167,539	\$ 34,877

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 21

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,190,790		\$ 6,149,299	\$ 41,491
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,190,790	89.53%	6,149,299	41,491
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	689,651		685,029	4,622
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	689,651	9.97%	685,029	4,622
Title III, Part A: <i>Eenglish Language Acq</i>	34,287		34,058	229
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	34,287	0.50%	34,058	229
Total Restricted Federal Resources	723,939	10.47%	719,087	4,852
Totals	\$ 6,914,729	100.00%	\$ 6,868,386	\$ 46,343

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 7,427,144		\$ 7,366,761	\$ 60,383
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	7,427,144	91.73%	7,366,761	60,383
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	637,526		632,343	5,183
Title I, Part A - June 30, 2024 Deferred Revenue	637,526	7.87%	632,343	5,183
Title III, Part A: <i>Eenglish Language Acq</i>	31,696		31,438	
Title III, Part A - June 30, 2024 Deferred Revenue	31,696	0.39%	31,438	258
Total Restricted Federal Resources	669,222	8.27%	663,781	5,441
Totals	\$ 8,096,367	100.00%	\$ 8,030,542	\$ 65,825

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 25

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,646,400		\$ 5,621,935	\$ 24,465
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	5,646,400	90.98%	5,621,935	24,465
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	533,277		530,966	2,311
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	533,277	8.59%	530,966	2,311
Title III, Part A: <i>Eenglish Language Acq</i>	26,513		26,398	115
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	26,513	0.43%	26,398	115
Total Restricted Federal Resources	559,790	9.02%	557,364	2,426
Totals	\$ 6,206,190	100.00%	\$ 6,179,299	\$ 26,891

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 26

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,942,774		\$ 3,871,118	
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,942,774	88.67%	3,871,118	71,656
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	480,150		471,423	\$ 8,727
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	480,150	10.80%	471,423	8,727
Title III, Part A: <i>Eenglish Language Acq</i>	23,872		23,438	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	23,872	0.54%	23,438	434
Total Restricted Federal Resources	504,021	11.33%	494,861	9,160
Totals	<u>\$ 4,446,795</u>	<u>100.00%</u>	<u>\$ 4,365,979</u>	<u>\$ 80,816</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 27

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,350,606		\$ 6,300,408	\$ 50,198
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,350,606	90.14%	6,300,408	50,198
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	661,584		656,355	5,229
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	661,584	9.39%	656,355	5,229
Title III, Part A: <i>Eenglish Language Acq</i>	32,892		32,632	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	32,892	0.47%	32,632	260
Total Restricted Federal Resources	694,476	9.86%	688,987	5,489
Totals	\$ 7,045,082	100.00%	\$ 6,989,395	\$ 55,687

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 4,537,562		\$ 4,516,904	\$ 20,658
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,537,562	90.12%	4,516,904	20,658
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	474,135		471,977	2,158
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	474,135	9.42%	471,977	2,158
Title III, Part A: <i>Eenglish Language Acq</i>	23,573		23,465	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	23,573	0.47%	23,465	108
Total Restricted Federal Resources	497,708	9.88%	495,442	2,266
Totals	\$ 5,035,270	100.00%	\$ 5,012,346	\$ 22,924

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 30 MLK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,814,878		\$ 7,748,313	\$ 66,565
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	7,814,878	93.18%	7,748,313	66,565
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	545,306		540,661	4,645
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	545,306	6.50%	540,661	4,645
Title III, Part A: <i>Eenglish Language Acq</i>	27,111		26,880	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	27,111	0.32%	26,880	231
Total Restricted Federal Resources	572,417	6.82%	567,541	4,876
Totals	\$ 8,387,295	100.00%	\$ 8,315,854	\$ 71,441

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 33 (Edward W. Kilpatrick)

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	\$ 3,447,494		\$ 3,419,412	\$ 28,082
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,447,494	90.77%	3,419,412	28,082
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	333,799		331,080	2,719
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	333,799	8.79%	331,080	2,719
Title III, Part A: <i>Eenglish Language Acq</i>	16,595		16,460	135
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	16,595	0.44%	16,460	135
Total Restricted Federal Resources	350,395	9.23%	347,540	2,855
Totals	\$ 3,797,889	100.00%	\$ 3,766,952	\$ 30,937

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 34 (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	\$ 3,188,035		\$ 3,184,437	\$ 3,598
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,188,035	91.57%	3,184,437	3,598
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	279,670		279,354	316
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	279,670	8.03%	279,354	316
Title III, Part A: <i>Eenglish Language Acq</i>	13,904		13,889	15
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	13,904	0.40%	13,889	15
Total Restricted Federal Resources	293,574	8.43%	293,243	331
Totals	\$ 3,481,609	100.00%	\$ 3,477,680	\$ 3,929

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 36 (Alexander Hamilton Academy)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,675,571		\$ 4,632,554	\$ 43,017
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,675,571	89.85%	4,632,554	43,017
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	503,205		498,575	4,630
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	503,205	9.67%	498,575	4,630
Title III, Part A: <i>English Language Acq</i>	25,018		24,788	
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	25,018	0.48%	24,788	230
Total Restricted Federal Resources	528,223	10.15%	523,363	4,860
Totals	\$ 5,203,794	100.00%	\$ 5,155,917	\$ 47,876

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 41 (Dale Avenue)

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	\$ 4,151,861		\$ 4,133,594	\$ 18,267
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,151,861	93.82%	4,133,594	18,267
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	260,624		259,477	1,147
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	260,624	5.89%	259,477	1,147
Title III, Part A: <i>Eenglish Language Acq</i>	12,957		12,900	57
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	12,957	0.29%	12,900	57
Total Restricted Federal Resources	273,581	6.18%	272,377	1,204
Totals	\$ 4,425,442	100.00%	\$ 4,405,971	\$ 19,472

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 42 (Alternate 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	\$ 1,503,086		\$ 1,478,434	\$ 24,652
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	1,503,086	90.10%	1,478,434	24,652
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	157,377		154,796	2,581
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	157,377	9.43%	154,796	2,581
Title III, Part A: <i>English Language Acq</i>	7,824		7,696	128
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	7,824	0.47%	7,696	128
Total Restricted Federal Resources	165,201	9.90%	162,492	2,709
Totals	\$ 1,668,287	100.00%	\$ 1,640,926	\$ 27,361

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 051 (Eastside High School)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 23,148,238		\$ 22,972,319	\$ 175,919
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	23,148,238	91.64%	22,972,319	175,919
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	2,016,501		2,001,176	
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	2,016,501	7.98%	2,001,176	15,325
Title III, Part A: <i>Eenglish Language Acq</i>	95,287		94,563	724
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	95,287	0.38%	94,563	724
Total Restricted Federal Resources	2,111,788	8.36%	2,095,739	16,049
Totals	\$ 25,260,025	100.00%	\$ 25,068,058	\$ 191,968

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 52 (Rosa Parks High School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,250,551		\$ 4,192,278	\$ 58,273
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,250,551	94.99%	4,192,278	58,273
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	213,511		210,584	
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	213,511	4.77%	210,584	2,927
Title III, Part A: <i>Eenglish Language Acq</i>	10,615		10,470	145
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	10,615	0.24%	10,470	145
Total Restricted Federal Resources	224,126	5.01%	221,054	3,072
Totals	\$ 4,474,677	100.00%	\$ 4,413,332	\$ 61,345

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 53 (Paterson STEAM High School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,071,262		\$ 4,042,627	\$ 28,635
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,071,262	89.75%	4,042,627	28,635
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	443,061		439,945	
Title I, Part A - June 30, 2024 Deferred Revenue	443,061	9.77%	439,945	3,116
Title III, Part A: <i>English Language Acq</i>	22,028		21,873	155
Title III, Part A - June 30, 2024 Deferred Revenue	22,028	0.49%	21,873	155
Total Restricted Federal Resources	465,088	10.25%	461,818	3,270
Totals	\$ 4,536,351	100.00%	\$ 4,504,445	\$ 31,906

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 54 (Paterson P-Tech)

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	\$ 3,129,078		\$ 3,069,857	\$ 59,221
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,129,078	93.70%	3,069,857	59,221
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,480		196,686	3,794
Title I, Part A - June 30, 2024 Deferred Revenue	200,480	6.00%	196,686	3,794
Title III, Part A: <i>English Language Acq</i>	9,967		9,779	188
Title III, Part A - June 30, 2024 Deferred Revenue	9,967	0.30%	9,779	188
Total Restricted Federal Resources	210,447	6.30%	206,465	3,982
Totals	\$ 3,339,525	100.00%	\$ 3,276,322	\$ 63,203

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 7,701,296		\$ 7,622,113	\$ 79,183
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	7,701,296	89.98%	7,622,113	79,183
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	816,573		808,178	8,395
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	816,573	9.54%	808,178	8,395
Title III, Part A: <i>English Language Acq</i>	41,414		40,988	426
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	41,414	0.48%	40,988	426
Total Restricted Federal Resources	857,987	10.02%	849,166	8,821
Totals	\$ 8,559,283	100.00%	\$ 8,471,279	\$ 88,004

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: 060 (Students Transitioning and Achieving Real Success)

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	\$ 3,078,887		\$ 3,057,517	\$ 21,370
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,078,887	100.00%	3,057,517	21,370
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2024 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2024 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 3,078,887	100.00%	\$ 3,057,517	\$ 21,370

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 75 (Norman S. Weir)

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	\$ 4,214,796		\$ 4,170,860	\$ 43,936
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	4,214,796	93.86%	4,170,860	43,936
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	262,629		259,891	2,738
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	262,629	5.85%	259,891	2,738
Title III, Part A: <i>Eenglish Language Acq</i>	13,057		12,921	136
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	13,057	0.29%	12,921	136
Total Restricted Federal Resources	275,686	6.14%	272,812	2,874
Totals	\$ 4,490,482	100.00%	\$ 4,443,672	\$ 46,810

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 77 (Alonzo T. Moody)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,571,630		\$ 3,547,646	\$ 23,984
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	3,571,630	100.00%	3,547,646	23,984
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2024 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2024 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 3,571,630	100.00%	\$ 3,547,646	\$ 23,985

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School No. 301 (Joseph A. Taub 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	\$ 7,995,937		\$ 7,907,924	\$ 88,013
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	7,995,937	90.71%	7,907,924	88,013
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	779,867		771,283	
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	779,867	8.85%	771,283	8,584
Title III, Part A: <i>English Language Acq</i>	38,773		38,346	427
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	38,773	0.44%	38,346	427
Total Restricted Federal Resources	818,640	9.29%	809,629	9,011
Totals	\$ 8,814,577	100.00%	\$ 8,717,553	\$ 97,024

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 302 (Young Mens Academy)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,369,632		\$ 1,359,972	\$ 9,660
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	1,369,632	95.66%	1,359,972	9,660
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	59,142		58,724	
Title I, Part A - June 30, 2024 Deferred Revenue			-	-
	59,142	4.13%	58,724	418
Title III, Part A: <i>English Language Acq</i>	2,940		2,920	20
Title III, Part A - June 30, 2024 Deferred Revenue			-	-
	2,940	0.21%	2,920	20
Total Restricted Federal Resources	62,082	4.34%	61,644	438
Totals	\$ 1,431,714	100.00%	\$ 1,421,616	\$ 10,098

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 307 (John F. Kennedy High School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 24,596,058		\$ 24,516,265	\$ 79,793
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	24,596,058	91.79%	24,516,265	79,793
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	2,097,403		2,097,215	
Title I, Part A - June 30, 2024 Deferred Revenue	2,097,403	7.83%	2,097,215	188
Title III, Part A: <i>English Language Acq</i>	103,460		100,900	
Title III, Part A - June 30, 2024 Deferred Revenue	103,460	0.39%	100,900	2,560
Total Restricted Federal Resources	2,200,864	8.21%	2,198,115	2,749
Totals	\$ 26,796,921	100.00%	\$ 26,714,380	\$ 82,541

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

School: No. 309 (School #16)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,293,977		\$ 7,261,959	\$ 32,018
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	7,293,977	88.96%	7,261,959	32,018
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	862,064		858,280	
Title I, Part A - June 30, 2024 Deferred Revenue	862,064	10.51%	-	-
			858,280	3,784
Title III, Part A: <i>English Language Acq</i>	42,859		42,671	
Title III, Part A - June 30, 2024 Deferred Revenue	42,859	0.52%	-	-
			42,671	188
Total Restricted Federal Resources	904,923	11.04%	900,951	3,972
Totals	\$ 8,198,900	100.00%	\$ 8,162,910	\$ 35,990

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 313 (Dr. Hani Awadallah School)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,950,196		\$ 6,898,498	\$ 51,698
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,950,196	91.95%	6,898,498	51,698
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	579,387		575,078	
Title I, Part A - June 30, 2024 Deferred Revenue	579,387	7.67%	575,078	4,309
Title III, Part A: <i>English Language Acq</i>	28,805		28,591	
Title III, Part A - June 30, 2024 Deferred Revenue	28,805	0.38%	28,591	214
Total Restricted Federal Resources	608,193	8.05%	603,669	4,524
Totals	\$ 7,558,389	100.00%	\$ 7,502,167	\$ 56,221

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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	\$ 6,882,800		\$ 6,849,258	\$ 33,542
General Fund Reserve for Encumbrances at June 30, 2024			-	-
Combined General Fund Contribution	6,882,800	91.27%	6,849,258	33,542
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	627,502		624,444	3,058
Title I, Part A - June 30, 2024 Deferred Revenue	627,502	8.32%	624,444	3,058
Title III, Part A: <i>Eenglish Language Acq</i>	31,198		31,045	153
Title III, Part A - June 30, 2024 Deferred Revenue	31,198	0.41%	31,045	153
Total Restricted Federal Resources	658,700	8.73%	655,489	3,211
Totals	\$ 7,541,500	100.00%	\$ 7,504,747	\$ 36,753

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	5,643,273	(39,946)	5,603,327	5,598,773	4,553
Grades 1-5 - Salaries of Teachers	39,197,284	(1,694,428)	37,502,856	37,287,089	215,767
Grades 1-5 - Salaries of Teachers	100,000	17,134	117,134	92,081	25,053
Grades 6-8 - Salaries of Teachers	24,060,769	(1,838,375)	22,222,394	22,116,889	105,505
Grades 6-8 - Salaries of Teachers	47,000	6,273	53,273	28,313	24,960
Grades 9-12 - Salaries of Teachers	29,805,719	(1,983,688)	27,822,031	27,793,623	28,408
Grades 9-12 - Salaries of Teachers	62,000	3,599	65,599	32,224	33,375
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	3,908,958	(213,995)	3,694,963	3,673,808	21,155
Purchased Professional-Educational Services	48,500	(17,708)	30,793	15,700	15,093
Other Purchased Services (400-500 series)	176,545	(38,585)	137,960	94,158	43,802
General Supplies	1,406,169	58,371	1,464,540	1,273,165	191,375
Textbooks	28,100	(1,866)	26,234	15,593	10,641
Other Objects	77,601	5,737	83,338	52,801	30,537
TOTAL REGULAR PROGRAMS - INSTRUCTION	104,561,918	(5,737,477)	98,824,441	98,074,215	750,226
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
Salaries of Teachers	1,038,632	49,181	1,087,813	1,076,802	11,012
Other Salaries for Instruction	700,776	(16,149)	684,627	683,854	773
General Supplies	26,700	(842)	25,858	23,120	2,738
Other Objects	500	-	500	352	148
Total Intellectual Disability - Mild	1,766,608	32,191	1,798,799	1,784,128	14,671
Intellectual Disability - Moderate:					
Salaries of Teachers	788,854	(204,266)	584,588	584,588	-
Other Salaries for Instruction	403,120	48,009	451,129	451,129	-
General Supplies	16,200	-	16,200	11,472	4,728
Total Intellectual Disability - Moderate	1,208,174	(156,257)	1,051,917	1,047,190	4,728
Learning and/or Language Disabilities - Mild/Moderate:					
Salaries of Teachers	6,332,807	(1,311,612)	5,021,195	4,962,332	58,864
Other Salaries for Instruction	3,080,148	(129,451)	2,950,697	2,937,086	13,611
Other Purchased Services (400-500 series)	4,000	1,200	5,200	1,200	4,000
General Supplies	105,430	(10,097)	95,333	53,697	41,636
Textbooks	5,000	-	5,000	1,143	3,857
Other Objects	600	-	600	600	-
Total Learning and/or Language Disabilities - Mild/Moderate	9,527,985	(1,449,959)	8,078,026	7,956,058	121,968
Emotional Regulation Impairment:					
Salaries of Teachers	1,012,584	(234,011)	778,573	778,573	-
Other Salaries for Instruction	1,044,820	(86,677)	958,143	955,400	2,743
General Supplies	6,420	(1,350)	5,070	474	4,596
Other Objects	2,000	-	2,000		2,000
Total Emotional Regulation Impairment	2,065,824	(322,038)	1,743,786	1,734,447	9,339
Multiple Disabilities:					
Salaries of Teachers	802,371	9,075	811,446	811,446	-
Other Salaries for Instruction	525,501	(7,568)	517,933	516,163	1,770
General Supplies	9,227	(2,000)	7,227	5,355	1,872
Total Multiple Disabilities	1,337,099	(493)	1,336,606	1,332,964	3,642
Resource Room/Resource Center:					
Salaries of Teachers	20,583,848	(2,495,397)	18,088,451	17,987,083	101,369
Other Salaries for Instruction	391,864	136,955	528,819	526,767	2,052
Other Purchased Services (400-500 series)	4,500	-	4,500		4,500
General Supplies	122,242	(6,827)	115,415	78,722	36,693
Total Resource Room/Resource Center	21,102,454	(2,365,269)	18,737,185	18,592,571	144,614
Autism:					
Salaries of Teachers	2,956,827	(793,980)	2,162,847	2,144,659	18,188
Other Salaries for Instruction	2,030,920	60,253	2,091,173	2,089,578	1,595
General Supplies	43,464	-	43,464	33,903	9,561
Total Autism	5,031,211	(733,726)	4,297,485	4,268,140	29,345
TOTAL SPECIAL EDUCATION - INSTRUCTION	42,039,355	(4,995,551)	37,043,804	36,715,497	328,307

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Bilingual Education - Instruction:					
Salaries of Teachers	18,481,899	(1,331,149)	17,150,750	17,111,384	39,366
Other Salaries for Instruction	467,596	(86,707)	380,889	380,889	-
Purchased Professional-Educational Services	3,000	(3,000)	-	-	-
Other Purchased Services (400-500 series)	10,000	(2,925)	7,075	7,075	-
General Supplies	405,361	(56,248)	349,113	280,897	68,216
Textbooks	3,000	(2,000)	1,000	943	57
Other Objects	3,000	-	3,000	2,500	500
Total Bilingual Education - Instruction	19,373,856	(1,482,028)	17,891,828	17,783,688	108,140
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	83,630	43,156	126,786	103,568	23,219
Supplies and Materials	6,500	(5,500)	1,000	-	1,000
Other Objects	12,100	-	12,100	11,385	715
Total School-Spon. Cocurricular Actvts. - Inst.	102,230	37,656	139,886	114,953	24,934
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	1,366,642	(14,426)	1,352,216	1,337,256	14,960
Purchased Services (300-500 series)	332,289	(44,715)	287,574	287,274	300
Supplies and Materials	157,454	25,294	182,748	179,606	3,142
Other Objects	11,000	(2,964)	8,036	8,036	-
Total School-Spon. Cocurricular Athletics - Inst.	1,867,385	(36,811)	1,830,574	1,812,172	18,402
Before/After School Programs - Instruction					
Salaries of Teachers	235,695	(30,030)	205,665	143,223	62,442
Other Salaries for Instruction	34,150	8,594	42,744	34,205	8,539
Total Before/After School Programs - Instruction	269,845	(21,436)	248,409	177,428	70,981
Before/After School Programs - Support					
Salaries	10,400	1,080	11,480	11,480	-
Total Before/After School Programs - Support	10,400	1,080	11,480	11,480	-
Total Before/After School Programs	280,245	(20,356)	259,889	188,908	70,981
Summer School - Instruction					
Salaries of Teachers	-	1,078	1,078	1,078	-
Total Summer School - Instruction	-	1,078	1,078	1,078	-
Summer School - Support					
Salaries	-	86	86	86	-
Total Summer School - Support	-	86	86	86	-
Total Summer School	-	1,164	1,164	1,164	-
Alternative Education Program - Instruction					
Salaries of Teachers	2,035,249	(253,654)	1,781,595	1,764,606	16,989
Other Salaries for Instruction	181,298	(45,805)	135,493	134,440	1,053
Other Purchased Services (400-500 series)	-	760	760	760	-
General Supplies	6,000	(760)	5,240	4,007	1,233
Total Alternative Education Program - Instruction	2,222,547	(299,459)	1,923,088	1,903,813	19,275
Alternative Education Program - Support					
Salaries	975,620	(230,322)	745,298	743,898	1,400
Supplies and Materials	6,228	(1,296)	4,932	1,625	3,307
Total Alternative Education Program - Support	981,848	(231,618)	750,230	745,522	4,707
Total Alternative Education Program	3,204,395	(531,077)	2,673,318	2,649,336	23,982
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	255,441	(16,441)	239,000	239,000	-
Other Purchased Services (400-500 series)	750	(750)	-	-	-
Other Objects	195	4,505	4,700	3,400	1,300
Total Supplemental/At-Risk Programs - Instruction	256,386	(12,686)	243,700	242,400	1,300
Other Supplemental/At-Risk Programs - Support					
Salaries	228,550	(22,790)	205,760	191,869	13,891
Supplies and Materials	3,000	-	3,000	2,802	198
Other Objects	500	-	500	-	500
Total Other Supplemental/At-Risk Programs - Support	232,050	(22,790)	209,260	194,671	14,589
Total Other Supplemental/At-Risk Programs	488,436	(35,477)	452,959	437,071	15,889
Undistributed Expend. - Attend. & Social Work:					
Salaries	720,498	(88,629)	631,869	626,347	5,522
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	204,295	(67,377)	136,918	136,918	-
Salaries of Community/School Coordinators	430,767	18,953	449,720	449,045	675
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undistributed Expend. - Attend. & Social Work	1,356,560	(137,053)	1,219,507	1,212,311	7,196

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services:					
Salaries	4,236,906	(242,560)	3,994,346	3,960,875	33,471
Supplies and Materials	25,955	2,862	28,817	24,679	4,138
Total Undistributed Expenditures - Health Services	4,262,861	(239,698)	4,023,164	3,985,554	37,609
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,777,043	(99,189)	6,677,854	6,628,678	49,176
Salaries of Secretarial and Clerical Assistants	286,912	5,329	292,241	270,332	21,909
Purchased Professional - Educational Services	5,500	(3,000)	2,500	1,000	1,500
Supplies and Materials	43,310	(4,476)	38,834	23,459	15,375
Total Undist. Expend. - Guidance Services	7,112,765	(101,336)	7,011,429	6,923,469	87,960
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,208,350	(117,630)	1,090,720	1,090,008	712
Salaries of Other Professional Staff	87,055	2,925	89,980	89,980	-
Other Salaries	126,913	(29,753)	97,160	94,870	2,290
Sal of Facilitators, Math & Literacy Coaches	102,125	1,400	103,525	103,525	-
Purchased Prof- Educational Services	212,500	(61,998)	150,502	106,217	44,285
Other Purch Services (400-500)	1,000	-	1,000	835	165
Supplies and Materials	700	-	700	266	434
Total Undist. Expend. - Improvement of Inst. Serv.	1,738,643	(205,056)	1,533,587	1,485,702	47,885
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,208,098	(84,683)	1,123,415	1,119,489	3,926
Other Purchased Services (400-500 series)	6,875	(5,700)	1,175		1,175
Supplies and Materials	31,447	(5,116)	26,331	15,079	11,252
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,246,420	(95,499)	1,150,921	1,134,568	16,353
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	32,755	(19,505)	13,250	540	12,710
Other Purchased Services (400-500 series)	29,628	2,404	32,032	24,587	7,445
Supplies and Materials	3,600	-	3,600	2,617	983
Total Undist. Expend. - Instructional Staff Training Serv.	65,983	(17,101)	48,882	27,744	21,138
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	12,854,017	(119,403)	12,734,614	12,694,951	39,663
Salaries of Secretarial and Clerical Assistants	4,226,986	(53,839)	4,173,147	4,170,493	2,654
Purchased Professional and Technical Services	-	5,000	5,000	5,000	-
Other Purchased Services (400-500 series)	38,343	11,882	50,225	34,416	15,809
Supplies and Materials	394,868	12,374	407,242	349,342	57,901
Other Objects	9,295	(5,149)	4,146	2,503	1,643
Total Undist. Expend. - Support Serv. - School Admin.	17,523,509	(149,134)	17,374,375	17,256,704	117,670
Undist. Expend. - Custodial Services					
Salaries	3,226,463	(102,310)	3,124,153	3,123,618	535
Salaries of Non-instructional Aides	2,481,915	(502,411)	1,979,504	1,965,991	13,513
General Supplies	55,305	3,232	58,537	44,056	14,481
Total Undist. Expend. - Custodial Services	5,763,683	(601,490)	5,162,193	5,133,665	28,529
Undist. Expend. - Security					
Salaries	2,656,057	(154,402)	2,501,655	2,499,412	2,242
Cleaning, Repair, and Maintenance Services	1,200	(38)	1,162	1,162	-
General Supplies	35,926	2,799	38,725	24,518	14,208
Total Undist. Expend. - Security	2,693,183	(151,642)	2,541,541	2,525,092	16,450
Total Undist. Expend. - Oper. & Maint. Of Plant	8,456,866	(753,131)	7,703,735	7,658,756	44,978
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	600,596	18,820	619,416	544,547	74,868
Total Undist. Expend. - Student Transportation Serv.	600,596	18,820	619,416	544,547	74,868
UNALLOCATED BENEFITS					
Social Security Contributions	3,060,405	146,121	3,206,526	3,202,102	4,424
Other Retirement Contributions - Regular	4,857,920	1,862,423	6,720,343	6,627,521	92,822
Health Benefits	68,082,204	616,775	68,698,979	68,697,304	1,675
TOTAL UNALLOCATED BENEFITS	76,000,529	2,625,319	78,625,848	78,526,928	98,921
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	76,000,529	2,625,319	78,625,848	78,526,928	98,921
TOTAL UNDISTRIBUTED EXPENDITURES	118,364,732	946,130	119,310,862	118,756,283	554,580
TOTAL CURRENT EXPENDITURES	290,282,552	(11,853,828)	278,428,724	276,533,286	1,895,439

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	6,000	-	6,000	5,175	825
Grades 6-8	10,000	-	10,000		10,000
Grades 9-12	7,000	29,706	36,706	36,680	26
Athletic Activities	19,200	(5,200)	14,000	2,940	11,060
Special Education - Instruction:					
Intellectual Disability - Mild	10,000	(9,956)	44		44
School-Sponsored Co-Curricular and Extra-Curricular Activity	18,000	(530)	17,470	17,470	0
Undistributed Expenditures - School Admin.	9,500	36,756	46,256	40,667	5,589
Total Equipment	<u>79,700</u>	<u>50,776</u>	<u>130,476</u>	<u>102,932</u>	<u>27,544</u>
TOTAL CAPITAL OUTLAY	<u>79,700</u>	<u>50,776</u>	<u>130,476</u>	<u>102,932</u>	<u>27,544</u>
District-wide School Based Expenditures	<u>290,362,252</u>	<u>(11,803,052)</u>	<u>278,559,200</u>	<u>276,636,217</u>	<u>1,922,983</u>
Other Financing Sources:					
Operating Transfer In	<u>290,362,252</u>	<u>(11,803,052)</u>	<u>278,559,200</u>	<u>276,636,217</u>	<u>1,922,983</u>
Total Other Financing Sources	<u>290,362,252</u>	<u>(11,803,052)</u>	<u>278,559,200</u>	<u>276,636,217</u>	<u>1,922,983</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-001-000-0000-000	Kindergarten - Salaries of Teachers	124,410	4,585	128,995	128,995
15-120-100-101-001-000-0000-000	Grades 1-5 - Salaries of Teachers	1,038,877	26,831	1,065,708	1,057,996
15-120-100-101-001-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000		4,000	3,854
Regular Programs - Undistributed Instruction					
15-190-100-106-001-000-0000-000	Other Salaries for Instruction	84,069	3,150	87,219	87,219
15-190-100-320-001-000-0000-000	Purchased Professional-Educational Services	4,500	2,893	7,393	7,300
15-190-100-610-001-000-0000-000	General Supplies	12,000		12,000	11,403
15-190-100-640-001-000-0000-000	Textbooks	400	(400)		
15-190-100-800-001-000-0000-000	Other Objects	2,000		2,000	1,552
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,270,256</u>	<u>37,058</u>	<u>1,307,314</u>	<u>1,298,319</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-001-000-0000-000	Salaries of Teachers	307,225	4,200	311,425	311,425
15-213-100-610-001-000-0000-000	General Supplies	1,500		1,500	1,362
Total Resource Room/Resource Center		<u>308,725</u>	<u>4,200</u>	<u>312,925</u>	<u>312,787</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>308,725</u>	<u>4,200</u>	<u>312,925</u>	<u>312,787</u>
Bilingual Education - Instruction					
15-240-100-101-001-000-0000-000	Salaries of Teachers	51,574	22,886	74,460	74,460
Total Bilingual Education - Instruction		<u>51,574</u>	<u>22,886</u>	<u>74,460</u>	<u>74,460</u>
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-001-053-0000-000	Salaries	500	(500)		
Total School-Spon. Cocurricular Actvts. - Inst.		<u>500</u>	<u>(500)</u>		
Before/After School Programs - Instruction					
15-421-100-101-001-053-0000-000	Salaries of Teachers	10,000	(7,393)	2,608	2,608
Total Before/After School Programs - Instruction		<u>10,000</u>	<u>(7,393)</u>	<u>2,608</u>	<u>2,608</u>
Total Before/After School Programs		<u>10,000</u>	<u>(7,393)</u>	<u>2,608</u>	<u>2,608</u>
Total Instruction and At-Risk Programs		<u>1,641,055</u>	<u>56,251</u>	<u>1,697,306</u>	<u>1,688,174</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-001-000-0000-000	Salaries of Community/School Coordinators	72,120	3,435	75,555	75,555
Total Undistributed Expend. - Attend. & Social Work		<u>72,120</u>	<u>3,435</u>	<u>75,555</u>	<u>75,555</u>
Undistributed Expenditures - Health Services					
15-000-213-100-001-000-0000-000	Salaries	97,625	(86,039)	11,586	11,586
15-000-213-600-001-000-0000-000	Supplies and Materials	200		200	200
Total Undistributed Expenditures - Health Services		<u>97,825</u>	<u>(86,039)</u>	<u>11,786</u>	<u>11,786</u>
Undist. Expend. - Guidance Services					
15-000-218-104-001-000-0000-000	Salaries of Other Professional Staff	29,728	1,064	30,792	30,792
15-000-218-600-001-000-0000-000	Supplies and Materials	100		100	100
Total Undist. Expend. - Guidance Services		<u>29,828</u>	<u>1,064</u>	<u>30,892</u>	<u>30,892</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-001-000-0000-000	Salaries	105,467	1,400	106,867	106,867
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>105,467</u>	<u>1,400</u>	<u>106,867</u>	<u>106,867</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-001-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	194,641	(21,864)	172,777	172,777
15-000-240-105-001-000-0000-000	Salaries of Secretarial and Clerical Assistants	52,376	1,904	54,280	54,280
15-000-240-300-001-000-0000-000	Purchased Professional and Technical Services		5,000	5,000	5,000
15-000-240-600-001-000-0000-000	Supplies and Materials	3,000		3,000	2,953
Total Undist. Expend. - Support Serv. - School Admin.		<u>250,017</u>	<u>(14,960)</u>	<u>235,057</u>	<u>235,010</u>
Undist. Expend. - Custodial Services					
15-000-262-100-001-000-0000-000	Salaries	34,758	(5,855)	28,903	28,903
15-000-262-107-001-000-0000-000	Salaries of Non-instructional Aides	69,755	(9,310)	60,445	60,445
15-000-262-610-001-000-0000-000	General Supplies	590		590	590
Total Undist. Expend. - Custodial Services		<u>105,103</u>	<u>(15,165)</u>	<u>89,938</u>	<u>89,938</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		<u>105,103</u>	<u>(15,165)</u>	<u>89,938</u>	<u>89,938</u>
15-000-270-512-001-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	6,000	400	6,400	3,950
Total Undist. Expend. - Student Transportation Serv.		<u>6,000</u>	<u>400</u>	<u>6,400</u>	<u>3,950</u>
UNALLOCATED BENEFITS					
15-000-291-220-001-000-0000-000	Social Security Contributions	31,058	4,424	35,482	35,453
15-000-291-249-001-000-0000-000	Other Retirement Contributions - Regular	38,002	35,005	73,007	72,121
15-000-291-270-001-000-0000-000	Health Benefits	630,624	4,483	635,107	635,107
TOTAL UNALLOCATED BENEFITS		<u>699,684</u>	<u>43,912</u>	<u>743,596</u>	<u>742,681</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>699,684</u>	<u>43,912</u>	<u>743,596</u>	<u>742,681</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,366,044</u>	<u>(65,953)</u>	<u>1,300,091</u>	<u>1,296,679</u>
TOTAL CURRENT EXPENDITURES		<u>3,007,099</u>	<u>(9,701)</u>	<u>2,997,398</u>	<u>2,984,853</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>3,007,099</u>	<u>(9,701)</u>	<u>2,997,398</u>	<u>2,984,853</u>
Other Financing Sources:					
Total Other Financing Sources	Operating Transfer In	<u>3,007,099</u>	<u>(9,701)</u>	<u>2,997,398</u>	<u>2,984,853</u>
		<u>3,007,099</u>	<u>(9,701)</u>	<u>2,997,398</u>	<u>2,984,853</u>
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)				
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-002-000-0000-000	Kindergarten - Salaries of Teachers	127,710	5,180	132,890	132,890
15-120-100-101-002-000-0000-000	Grades 1-5 - Salaries of Teachers	1,102,881	(770)	1,102,111	1,100,791
15-130-100-101-002-000-0000-000	Grades 6-8 - Salaries of Teachers	617,526	17,534	635,060	630,930
Regular Programs - Undistributed Instruction					
15-190-100-106-002-000-0000-000	Other Salaries for Instruction	89,129	17,943	107,072	107,072
15-190-100-610-002-000-0000-000	General Supplies	43,085		43,085	41,011
15-190-100-800-002-000-0000-000	Other Objects	5,000		5,000	3,744
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,985,331</u>	<u>39,887</u>	<u>2,025,218</u>	<u>2,016,437</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-002-000-0000-000	Salaries of Teachers	355,547	1,860	357,407	357,407
15-204-100-106-002-000-0000-000	Other Salaries for Instruction	210,828	(37,687)	173,141	172,020
15-204-100-610-002-000-0000-000	General Supplies	9,000		9,000	2,900
Total Learning and/or Language Disabilities - Mild/Moderate		<u>575,375</u>	<u>(35,827)</u>	<u>539,548</u>	<u>532,327</u>
Resource Room/Resource Center:					
15-213-100-101-002-000-0000-000	Salaries of Teachers	677,895	(13,722)	664,173	662,602
Total Resource Room/Resource Center		<u>677,895</u>	<u>(13,722)</u>	<u>664,173</u>	<u>662,602</u>
Autism:					
15-214-100-101-002-000-0000-000	Salaries of Teachers	725,442	(174,134)	551,308	551,308
15-214-100-106-002-000-0000-000	Other Salaries for Instruction	385,701	(46,182)	339,519	338,691
15-214-100-610-002-000-0000-000	General Supplies	10,700		10,700	3,920
Total Autism		<u>1,121,843</u>	<u>(220,316)</u>	<u>901,527</u>	<u>893,919</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>2,375,113</u>	<u>(269,865)</u>	<u>2,105,248</u>	<u>2,088,847</u>
Bilingual Education - Instruction					
15-240-100-101-002-000-0000-000	Salaries of Teachers	212,500	13,483	225,983	225,983
Total Bilingual Education - Instruction		<u>212,500</u>	<u>13,483</u>	<u>225,983</u>	<u>225,983</u>
Total Instruction and At-Risk Programs		<u>4,572,944</u>	<u>(216,495)</u>	<u>4,356,449</u>	<u>4,331,267</u>
Undistributed Expenditures - Health Services					
15-000-213-100-002-000-0000-000	Salaries	103,025	1,400	104,425	104,425
15-000-213-600-002-000-0000-000	Supplies and Materials	300		300	300
Total Undistributed Expenditures - Health Services		<u>103,325</u>	<u>1,400</u>	<u>104,725</u>	<u>104,725</u>
Undist. Expend. - Guidance Services					
15-000-218-104-002-000-0000-000	Salaries of Other Professional Staff	129,040	(5,563)	123,477	123,477
Total Undist. Expend. - Guidance Services		<u>129,040</u>	<u>(5,563)</u>	<u>123,477</u>	<u>123,477</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-002-000-0000-000	Salaries of Supervisor of Instruction	25,557	189	25,746	25,746
Total Undist. Expend. - Improvement of Inst. Serv.		<u>25,557</u>	<u>189</u>	<u>25,746</u>	<u>25,746</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-002-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	281,517	5,400	286,917	286,917
15-000-240-105-002-000-0000-000	Salaries of Secretarial and Clerical Assistants	106,002	3,808	109,810	109,810
15-000-240-590-002-000-0000-000	Other Purchased Services (400-500 series)	400		400	27
15-000-240-600-002-000-0000-000	Supplies and Materials	8,000		8,000	6,916
Total Undist. Expend. - Support Serv. - School Admin.		<u>395,919</u>	<u>9,208</u>	<u>405,127</u>	<u>403,670</u>
Undist. Expend. - Custodial Services					
15-000-262-100-002-000-0000-000	Salaries	53,515		53,515	53,515
15-000-262-107-002-000-0000-000	Salaries of Non-instructional Aides	69,755	(23,694)	46,061	46,061
15-000-262-610-002-000-0000-000	General Supplies	1,208		1,208	1,087
Total Undist. Expend. - Custodial Services		<u>124,478</u>	<u>(23,694)</u>	<u>100,784</u>	<u>100,663</u>
Undist. Expend. - Security					
15-000-266-100-002-000-0000-000	Salaries	53,112	(43,098)	10,015	10,015
Total Undist. Expend. - Security		<u>53,112</u>	<u>(43,098)</u>	<u>10,015</u>	<u>10,015</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-002-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	14,600		14,600	11,407
Total Undist. Expend. - Student Transportation Serv.		<u>14,600</u>		<u>14,600</u>	<u>11,407</u>
UNALLOCATED BENEFITS					
15-000-291-220-002-000-0000-000	Social Security Contributions	91,253	(4,447)	86,806	86,742
15-000-291-249-002-000-0000-000	Other Retirement Contributions - Regular	94,425		140,207	138,556
15-000-291-270-002-000-0000-000	Health Benefits	1,808,674	22,836	1,831,510	1,831,510
TOTAL UNALLOCATED BENEFITS		<u>1,994,352</u>	<u>64,171</u>	<u>2,058,523</u>	<u>2,056,808</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,994,352</u>	<u>64,171</u>	<u>2,058,523</u>	<u>2,056,808</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,840,383</u>	<u>2,613</u>	<u>2,842,996</u>	<u>2,836,509</u>
TOTAL CURRENT EXPENDITURES		<u>7,413,327</u>	<u>(213,882)</u>	<u>7,199,445</u>	<u>7,167,777</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>7,413,327</u>	<u>(213,882)</u>	<u>7,199,445</u>	<u>7,167,777</u>
Other Financing Sources:					
Operating Transfer In		<u>7,413,327</u>	<u>(213,882)</u>	<u>7,199,445</u>	<u>7,167,777</u>
Total Other Financing Sources		<u>7,413,327</u>	<u>(213,882)</u>	<u>7,199,445</u>	<u>7,167,777</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 3</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-003-000-0000-000	Kindergarten - Salaries of Teachers	57,955	3,280	61,235	61,235	
15-120-100-101-003-000-0000-000	Grades 1-5 - Salaries of Teachers	1,102,916	36,403	1,139,319	1,138,649	670
15-130-100-101-003-000-0000-000	Grades 6-8 - Salaries of Teachers	670,204	(220,699)	449,505	449,505	0
15-130-100-101-003-053-0000-000	Grades 6-8 - Salaries of Teachers	7,000	4,500	11,500	10,999	501
Regular Programs - Undistributed Instruction						
15-190-100-106-003-000-0000-000	Other Salaries for Instruction	42,900	(1,784)	41,116	41,116	
15-190-100-610-003-000-0000-000	General Supplies	14,630		14,630	11,397	3,233
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,895,605</u>	<u>(178,300)</u>	<u>1,717,305</u>	<u>1,712,900</u>	<u>4,405</u>
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-003-000-0000-000	Salaries of Teachers	58,455	3,280	61,735	61,735	
15-201-100-106-003-000-0000-000	Other Salaries for Instruction	32,126	1,750	33,876	33,876	
Total Intellectual Disability - Mild		<u>90,581</u>	<u>5,030</u>	<u>95,611</u>	<u>95,611</u>	
Resource Room/Resource Center:						
15-213-100-101-003-000-0000-000	Salaries of Teachers	571,322	(103,675)	467,647	467,342	305
15-213-100-610-003-000-0000-000	General Supplies	13,500		13,500	9,573	3,927
Total Resource Room/Resource Center		<u>584,822</u>	<u>(103,675)</u>	<u>481,147</u>	<u>476,915</u>	<u>4,232</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>675,403</u>	<u>(98,645)</u>	<u>576,758</u>	<u>572,526</u>	<u>4,232</u>
Bilingual Education - Instruction						
15-240-100-101-003-000-0000-000	Salaries of Teachers	168,652	(25,233)	143,419	143,419	
15-240-100-610-003-000-0000-000	General Supplies	13,500		13,500	9,474	4,026
Total Bilingual Education - Instruction		<u>182,152</u>	<u>(25,233)</u>	<u>156,919</u>	<u>152,894</u>	<u>4,026</u>
Total Instruction and At-Risk Programs		<u>2,753,160</u>	<u>(302,178)</u>	<u>2,450,982</u>	<u>2,438,320</u>	<u>12,662</u>
Undistributed Expenditures - Health Services						
15-000-213-100-003-000-0000-000	Salaries	78,055	1,825	79,880	79,880	
15-000-213-600-003-000-0000-000	Supplies and Materials	500		500	500	
Total Undistributed Expenditures - Health Services		<u>78,555</u>	<u>1,825</u>	<u>80,380</u>	<u>80,380</u>	
Undist. Expend. - Guidance Services						
15-000-218-104-003-000-0000-000	Salaries of Other Professional Staff	100,667	2,400	103,067	103,067	
15-000-218-600-003-000-0000-000	Supplies and Materials	500		500		500
Total Undist. Expend. - Guidance Services		<u>101,167</u>	<u>2,400</u>	<u>103,567</u>	<u>103,067</u>	<u>500</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-003-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	224,522	(38,408)	186,115	186,115	
15-000-240-105-003-000-0000-000	Salaries of Secretarial and Clerical Assistants	52,376	1,904	54,280	54,280	
15-000-240-600-003-000-0000-000	Supplies and Materials	7,000	(424)	6,576	5,288	1,288
Total Undist. Expend. - Support Serv. - School Admin.		<u>283,898</u>	<u>(36,927)</u>	<u>246,971</u>	<u>245,682</u>	<u>1,288</u>
Undist. Expend. - Custodial Services						
15-000-262-100-003-000-0000-000	Salaries	68,115		68,115	68,115	
15-000-262-107-003-000-0000-000	Salaries of Non-instructional Aides	93,755	(1,058)	92,697	92,697	
15-000-262-610-003-000-0000-000	General Supplies	840	424	1,264	1,264	
Total Undist. Expend. - Custodial Services		<u>162,710</u>	<u>(635)</u>	<u>162,075</u>	<u>162,075</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		<u>162,710</u>	<u>(635)</u>	<u>162,075</u>	<u>162,075</u>	
15-000-270-512-003-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	7,000	(4,500)	2,500	931	1,569
Total Undist. Expend. - Student Transportation Serv.		<u>7,000</u>	<u>(4,500)</u>	<u>2,500</u>	<u>931</u>	<u>1,569</u>
UNALLOCATED BENEFITS						
15-000-291-220-003-000-0000-000	Social Security Contributions	35,111	4,898	40,009	39,988	21
15-000-291-249-003-000-0000-000	Other Retirement Contributions - Regular	78,860	26,613	105,473	104,068	1,405
15-000-291-270-003-000-0000-000	Health Benefits	1,161,638	3,612	1,165,250	1,165,250	
TOTAL UNALLOCATED BENEFITS		<u>1,275,609</u>	<u>35,123</u>	<u>1,310,732</u>	<u>1,309,306</u>	<u>1,426</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,275,609</u>	<u>35,123</u>	<u>1,310,732</u>	<u>1,309,306</u>	<u>1,426</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,908,939</u>	<u>(2,713)</u>	<u>1,906,226</u>	<u>1,901,442</u>	<u>4,783</u>
TOTAL CURRENT EXPENDITURES		<u>4,662,099</u>	<u>(304,891)</u>	<u>4,357,208</u>	<u>4,339,762</u>	<u>17,445</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>4,662,099</u>	<u>(304,891)</u>	<u>4,357,208</u>	<u>4,339,762</u>	<u>17,445</u>
Other Financing Sources:						
Operating Transfer In		4,662,099	(304,891)	4,357,208	4,339,762	17,445
Total Other Financing Sources		<u>4,662,099</u>	<u>(304,891)</u>	<u>4,357,208</u>	<u>4,339,762</u>	<u>17,445</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 4 (Rev. Dr. Frank Napier Jr. School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-004-000-0000-000	Grades 1-5 - Salaries of Teachers	1,698,317	(150,448)	1,547,869	1,512,851	35,017
15-120-100-101-004-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000		2,000	1,157	843
15-130-100-101-004-000-0000-000	Grades 6-8 - Salaries of Teachers	852,068	(366,666)	485,402	477,424	7,978
15-130-100-101-004-053-0000-000	Grades 6-8 - Salaries of Teachers	8,000		8,000	1,789	6,211
Regular Programs - Undistributed Instruction						
15-190-100-500-004-000-0000-000	Other Purchased Services (400-500 series)	3,000		3,000		3,000
15-190-100-610-004-000-0000-000	General Supplies	40,500		40,500	27,917	12,583
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,603,885</u>	<u>(517,114)</u>	<u>2,086,771</u>	<u>2,021,138</u>	<u>65,633</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-004-000-0000-000	Salaries of Teachers	396,705	(174,191)	222,514	221,858	656
15-204-100-106-004-000-0000-000	Other Salaries for Instruction	173,794	(6,399)	167,395	166,830	565
15-204-100-610-004-000-0000-000	General Supplies	5,000		5,000	3,670	1,330
Total Learning and/or Language Disabilities - Mild/Moderate		<u>575,499</u>	<u>(180,590)</u>	<u>394,909</u>	<u>392,358</u>	<u>2,551</u>
Resource Room/Resource Center:						
15-213-100-101-004-000-0000-000	Salaries of Teachers	561,301	(56,244)	505,057	503,506	1,551
Total Resource Room/Resource Center		<u>561,301</u>	<u>(56,244)</u>	<u>505,057</u>	<u>503,506</u>	<u>1,551</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,136,800</u>	<u>(236,834)</u>	<u>899,966</u>	<u>895,864</u>	<u>4,102</u>
Bilingual Education - Instruction						
15-240-100-101-004-000-0000-000	Salaries of Teachers	52,617	152,891	205,508	205,187	322
15-240-100-610-004-000-0000-000	General Supplies	1,000		1,000	400	600
Total Bilingual Education - Instruction		<u>53,617</u>	<u>152,891</u>	<u>206,508</u>	<u>205,587</u>	<u>922</u>
Total Instruction and At-Risk Programs		<u>3,794,302</u>	<u>(601,057)</u>	<u>3,193,245</u>	<u>3,122,588</u>	<u>70,657</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-004-000-0000-000	Salaries	17,293		17,293	17,293	
Total Undistributed Expend. - Attend. & Social Work		<u>17,293</u>		<u>17,293</u>	<u>17,293</u>	
Undistributed Expenditures - Health Services						
15-000-213-100-004-000-0000-000	Salaries	99,725	2,400	102,125	102,125	
15-000-213-600-004-000-0000-000	Supplies and Materials	1,000		1,000		1,000
Total Undistributed Expenditures - Health Services		<u>100,725</u>	<u>2,400</u>	<u>103,125</u>	<u>102,125</u>	<u>1,000</u>
Undist. Expend. - Guidance Services						
15-000-218-104-004-000-0000-000	Salaries of Other Professional Staff	160,857	13,642	174,499	170,956	3,543
15-000-218-600-004-000-0000-000	Supplies and Materials	500		500		500
Total Undist. Expend. - Guidance Services		<u>161,357</u>	<u>13,642</u>	<u>174,999</u>	<u>170,956</u>	<u>4,043</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-004-000-0000-000	Purchased Prof. Educational Services	15,000	(10,290)	4,710		4,710
Total Undist. Expend. - Improvement of Inst. Serv.		<u>15,000</u>	<u>(10,290)</u>	<u>4,710</u>		<u>4,710</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-004-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	265,482	6,000	271,482	271,482	
15-000-240-105-004-000-0000-000	Salaries of Secretarial and Clerical Assistants	90,926	5,599	96,525	95,754	770
15-000-240-590-004-000-0000-000	Other Purchased Services (400-500 series)	790		790	150	640
15-000-240-600-004-000-0000-000	Supplies and Materials	10,000	(159)	9,841	4,260	5,582
Total Undist. Expend. - Support Serv. - School Admin.		<u>367,198</u>	<u>11,440</u>	<u>378,638</u>	<u>371,646</u>	<u>6,992</u>
Undist. Expend. - Custodial Services						
15-000-262-100-004-000-0000-000	Salaries	61,515		61,515	61,515	
15-000-262-107-004-000-0000-000	Salaries of Non-instructional Aides	48,000	(29,424)	18,576	18,576	
15-000-262-610-004-000-0000-000	General Supplies	1,290		1,290		1,290
Total Undist. Expend. - Custodial Services		<u>110,805</u>	<u>(29,424)</u>	<u>81,381</u>	<u>80,091</u>	<u>1,290</u>
Undist. Expend. - Security						
15-000-266-100-004-000-0000-000	Salaries	74,621	(34,201)	40,420	40,420	
15-000-266-610-004-000-0000-000	General Supplies	2,000		2,000		2,000
Total Undist. Expend. - Security		<u>76,621</u>	<u>(34,201)</u>	<u>42,420</u>	<u>40,420</u>	<u>2,000</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		<u>187,426</u>	<u>(63,626)</u>	<u>123,800</u>	<u>120,510</u>	<u>3,290</u>
15-000-270-512-004-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000		8,000	6,262	1,739
Total Undist. Expend. - Student Transportation Serv.		<u>8,000</u>		<u>8,000</u>	<u>6,262</u>	<u>1,739</u>
UNALLOCATED BENEFITS						
15-000-291-220-004-000-0000-000	Social Security Contributions	61,315	(6,554)	54,761	54,629	132
15-000-291-249-004-000-0000-000	Other Retirement Contributions - Regular	155,275	(5,808)	149,467	146,516	2,951
15-000-291-270-004-000-0000-000	Health Benefits	1,482,246	6,207	1,488,453	1,488,453	
TOTAL UNALLOCATED BENEFITS		<u>1,698,836</u>	<u>(6,155)</u>	<u>1,692,681</u>	<u>1,689,598</u>	<u>3,083</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,698,836</u>	<u>(6,155)</u>	<u>1,692,681</u>	<u>1,689,598</u>	<u>3,083</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,555,835</u>	<u>(52,589)</u>	<u>2,503,246</u>	<u>2,478,389</u>	<u>24,857</u>
TOTAL CURRENT EXPENDITURES		<u>6,350,137</u>	<u>(653,646)</u>	<u>5,696,491</u>	<u>5,600,977</u>	<u>95,514</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>6,350,137</u>	<u>(653,646)</u>	<u>5,696,491</u>	<u>5,600,977</u>	<u>95,514</u>
Other Financing Sources:						
Total Other Financing Sources		<u>6,350,137</u>	<u>(653,646)</u>	<u>5,696,491</u>	<u>5,600,977</u>	<u>95,514</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 5</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-005-000-0000-000 Kindergarten - Salaries of Teachers	385,565	58,438	444,003	444,003	
15-120-100-101-005-000-0000-000 Grades 1-5 - Salaries of Teachers	2,761,780	13,518	2,775,298	2,775,265	33
15-120-100-101-005-056-0000-000 Grades 1-5 - Salaries of Teachers	8,000	7,123	15,123	15,123	
Regular Programs - Undistributed Instruction					
15-190-100-106-005-000-0000-000 Other Salaries for Instruction	319,893	9,810	329,703	329,425	278
15-190-100-500-005-000-0000-000 Other Purchased Services (400-500 series)		4,135	4,135	4,135	
15-190-100-610-005-000-0000-000 General Supplies	69,925	(5,636)	64,289	59,161	5,128
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,545,163	87,388	3,632,551	3,627,112	5,439
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-005-000-0000-000 Salaries of Teachers	123,455	(24,639)	98,816	98,816	
15-204-100-106-005-000-0000-000 Other Salaries for Instruction	87,255	(418)	86,837	86,837	
15-204-100-610-005-000-0000-000 General Supplies	5,600		5,600	1,400	4,200
Total Learning and/or Language Disabilities - Mild/Moderate	216,310	(25,057)	191,253	187,054	4,200
Resource Room/Resource Center:					
15-213-100-101-005-000-0000-000 Salaries of Teachers	539,464	(391)	539,073	537,357	1,716
15-213-100-610-005-000-0000-000 General Supplies	5,752		5,752	3,962	1,790
Total Resource Room/Resource Center	545,216	(391)	544,825	541,320	3,505
TOTAL SPECIAL EDUCATION - INSTRUCTION	761,526	(25,448)	736,078	728,373	7,705
Bilingual Education - Instruction					
15-240-100-101-005-000-0000-000 Salaries of Teachers	1,193,873	(46,572)	1,147,301	1,147,301	
15-240-100-610-005-000-0000-000 General Supplies	24,543		24,543	17,736	6,807
Total Bilingual Education - Instruction	1,218,416	(46,572)	1,171,844	1,165,037	6,807
Total Instruction and At-Risk Programs	5,525,105	15,369	5,540,474	5,520,523	19,951
Undistributed Expenditures - Health Services					
15-000-213-100-005-000-0000-000 Salaries	62,155	3,485	65,640	65,640	
15-000-213-600-005-000-0000-000 Supplies and Materials	500		500	396	104
Total Undistributed Expenditures - Health Services	62,655	3,485	66,140	66,036	104
Undist. Expend. - Guidance Services					
15-000-218-104-005-000-0000-000 Salaries of Other Professional Staff	169,824	(63,304)	106,520	103,720	2,800
15-000-218-600-005-000-0000-000 Supplies and Materials	400	(158)	242		242
Total Undist. Expend. - Guidance Services	170,224	(63,462)	106,762	103,720	3,042
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-005-000-0000-000 Purchased Prof- Educational Services	12,000		12,000	12,000	
Total Undist. Expend. - Improvement of Inst. Serv.	12,000		12,000	12,000	
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-005-000-0000-000 Supplies and Materials	6,000	(2,466)	3,534	3,534	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	6,000	(2,466)	3,534	3,534	
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-005-000-0000-000 Purchased Professional - Educational Service	5,000	(1,750)	3,250		3,250
Total Undist. Expend. - Instructional Staff Training Serv.	5,000	(1,750)	3,250		3,250
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-005-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	398,015	6,900	404,915	404,915	
15-000-240-105-005-000-0000-000 Salaries of Secretarial and Clerical Assistants	107,252	4,308	111,560	111,560	
15-000-240-600-005-000-0000-000 Supplies and Materials	7,000	3,499	10,499	5,607	4,892
15-000-240-800-005-000-0000-000 Other Objects		717	717		717
Total Undist. Expend. - Support Serv. - School Admin.	512,267	15,424	527,691	522,082	5,609
Undist. Expend. - Custodial Services					
15-000-262-100-005-000-0000-000 Salaries	71,215		71,215	71,215	
15-000-262-107-005-000-0000-000 Salaries of Non-instructional Aides	105,755	(10,730)	95,025	92,738	2,287
15-000-262-610-005-000-0000-000 General Supplies	1,950		1,950	1,950	
Total Undist. Expend. - Custodial Services	178,920	(10,730)	168,190	165,903	2,287
Undist. Expend. - Security					
15-000-266-100-005-000-0000-000 Salaries	54,312	1,400	55,712	55,712	
15-000-266-610-005-000-0000-000 General Supplies	400		400	370	30
Total Undist. Expend. - Security	54,712	1,400	56,112	56,082	30
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	233,632	(9,330)	224,302	221,985	2,317
15-000-270-512-005-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)		1,145	1,145	1,145	
Total Undist. Expend. - Student Transportation Serv.		1,145	1,145	1,145	
UNALLOCATED BENEFITS					
15-000-291-220-005-000-0000-000 Social Security Contributions	85,883	8,884	94,767	94,511	256
15-000-291-249-005-000-0000-000 Other Retirement Contributions - Regular	177,485	49,835	227,320	225,546	1,774
15-000-291-270-005-000-0000-000 Health Benefits	2,120,985	29,368	2,150,353	2,150,353	
TOTAL UNALLOCATED BENEFITS	2,384,353	88,087	2,472,440	2,470,410	2,030
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,384,353	88,087	2,472,440	2,470,410	2,030
TOTAL UNDISTRIBUTED EXPENDITURES	3,386,131	31,134	3,417,265	3,400,912	16,353
TOTAL CURRENT EXPENDITURES	8,911,236	46,502	8,957,738	8,921,434	36,304
TOTAL SCHOOL BASED EXPENDITURES	8,911,236	46,502	8,957,738	8,921,434	36,304
Other Financing Sources:					
Operating Transfer In	8,911,236	46,502	8,957,738	8,921,434	36,304
Total Other Financing Sources	8,911,236	46,502	8,957,738	8,921,434	36,304
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 6 (Senator Frank Lautenberg School)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-006-000-0000-000	Kindergarten - Salaries of Teachers	218,735	(7,126)	211,609	211,609
15-120-100-101-006-000-0000-000	Grades 1-5 - Salaries of Teachers	1,275,267	(196,353)	1,078,914	1,065,321
15-120-100-101-006-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000		4,000	3,708
15-130-100-101-006-000-0000-000	Grades 6-8 - Salaries of Teachers	972,843	(300,723)	672,120	668,958
15-130-100-101-006-056-0000-000	Grades 6-8 - Salaries of Teachers	2,000		2,000	1,789
Regular Programs - Undistributed Instruction					
15-190-100-106-006-000-0000-000	Other Salaries for Instruction	145,015	(9,256)	135,759	135,241
15-190-100-610-006-000-0000-000	General Supplies	35,000		35,000	31,240
15-190-100-640-006-000-0000-000	Textbooks	2,000		2,000	2,000
15-190-100-800-006-000-0000-000	Other Objects	3,701		3,701	696
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,658,561	(513,458)	2,145,103	2,120,562
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-006-000-0000-000	Salaries of Teachers	452,822	(138,210)	314,612	311,364
15-213-100-610-006-000-0000-000	General Supplies	1,840		1,840	1,625
Total Resource Room/Resource Center		454,662	(138,210)	316,452	312,989
Autism:					
15-214-100-101-006-000-0000-000	Salaries of Teachers	316,238	(102,687)	213,551	213,551
15-214-100-106-006-000-0000-000	Other Salaries for Instruction	239,439	(19,122)	220,318	220,318
15-214-100-610-006-000-0000-000	General Supplies	10,364		10,364	9,900
Total Autism		566,041	(121,808)	444,233	443,769
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,020,703	(260,018)	760,685	756,758
Bilingual Education - Instruction					
15-240-100-101-006-000-0000-000	Salaries of Teachers	168,652	(872)	167,780	167,780
15-240-100-610-006-000-0000-000	General Supplies	4,372		4,372	4,372
Total Bilingual Education - Instruction		173,024	(872)	172,152	172,152
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-006-053-0000-000	Salaries	2,000		2,000	2,000
Total School-Spon. Cocurricular Actvts. - Inst.		2,000		2,000	2,000
Before/After School Programs - Instruction					
15-421-100-101-006-053-0000-000	Salaries of Teachers	1,225	2,261	3,486	3,486
Total Before/After School Programs - Instruction		1,225	2,261	3,486	3,486
Total Instruction and At-Risk Programs		3,855,513	(772,087)	3,083,426	3,052,958
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-006-000-0000-000	Salaries	17,293		17,293	17,293
15-000-211-600-006-000-0000-000	Supplies and Materials	1,000		1,000	1,000
Total Undistributed Expend. - Attend. & Social Work		18,293		18,293	17,293
Undistributed Expenditures - Health Services					
15-000-213-100-006-000-0000-000	Salaries	97,625	1,400	99,025	99,025
15-000-213-600-006-000-0000-000	Supplies and Materials	400		400	391
Total Undistributed Expenditures - Health Services		98,025	1,400	99,425	99,416
Undist. Expend. - Guidance Services					
15-000-218-104-006-000-0000-000	Salaries of Other Professional Staff	175,488	(45,876)	129,612	129,612
15-000-218-320-006-000-0000-000	Purchased Professional - Educational Services	1,500		1,500	1,500
15-000-218-600-006-000-0000-000	Supplies and Materials	1,000		1,000	1,000
Total Undist. Expend. - Guidance Services		177,988	(45,876)	132,112	129,612
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-006-000-0000-000	Salaries of Supervisor of Instruction	24,340	180	24,520	24,520
15-000-221-320-006-000-0000-000	Purchased Prof- Educational Services	12,000		12,000	12,000
Total Undist. Expend. - Improvement of Inst. Serv.		36,340	180	36,520	36,520
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-006-000-0000-000	Supplies and Materials	5,882		5,882	5,040
Total Undist. Expend. - Edu. Media Serv./Sch. Library		5,882		5,882	5,040
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-006-000-0000-000	Purchased Professional - Educational Service	3,000		3,000	3,000
Total Undist. Expend. - Instructional Staff Training Serv.		3,000		3,000	3,000
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-006-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	283,360	66,840	350,200	350,200
15-000-240-105-006-000-0000-000	Salaries of Secretarial and Clerical Assistants	91,952	(14,292)	77,660	76,809
15-000-240-600-006-000-0000-000	Supplies and Materials	5,883		5,883	3,559
Total Undist. Expend. - Support Serv. - School Admin.		381,195	52,548	433,743	430,568
Undist. Expend. - Custodial Services					
15-000-262-100-006-000-0000-000	Salaries	52,965	(7,164)	45,801	45,801
15-000-262-107-006-000-0000-000	Salaries of Non-instructional Aides	81,755	(5,660)	76,095	76,034
15-000-262-610-006-000-0000-000	General Supplies	1,380		1,380	568
Total Undist. Expend. - Custodial Services		136,100	(12,824)	123,276	122,404
Undist. Expend. - Security					
15-000-266-100-006-000-0000-000	Salaries	74,621		74,621	74,621
Total Undist. Expend. - Security		74,621		74,621	74,621
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-006-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	7,000		7,000	7,000
Total Undist. Expend. - Student Transportation Serv.		7,000		7,000	7,000
UNALLOCATED BENEFITS					
15-000-291-220-006-000-0000-000	Social Security Contributions	77,845	(1,322)	76,523	76,399
15-000-291-249-006-000-0000-000	Other Retirement Contributions - Regular	145,612	22,275	167,887	164,721
15-000-291-270-006-000-0000-000	Health Benefits	1,420,731	12,265	1,432,996	1,432,996
TOTAL UNALLOCATED BENEFITS		1,644,188	33,218	1,677,406	1,674,116
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,644,188	33,218	1,677,406	1,674,116

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 6 (Senator Frank Lautenberg School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		2,582,632	28,646	2,611,278	2,596,591	14,688
TOTAL CURRENT EXPENDITURES		6,438,145	(743,441)	5,694,704	5,649,548	45,156
TOTAL SCHOOL BASED EXPENDITURES		6,438,145	(743,441)	5,694,704	5,649,548	45,156
Other Financing Sources:						
	Operating Transfer In	6,438,145	(743,441)	5,694,704	5,649,548	45,156
Total Other Financing Sources		6,438,145	(743,441)	5,694,704	5,649,548	45,156
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-007-000-0000-000 Kindergarten - Salaries of Teachers	246,977	(16,562)	230,415	230,415	
15-120-100-101-007-000-0000-000 Grades 1-5 - Salaries of Teachers	1,297,875	82,820	1,380,695	1,378,659	2,036
15-120-100-101-007-056-0000-000 Grades 1-5 - Salaries of Teachers	6,000		6,000		6,000
15-130-100-101-007-000-0000-000 Grades 6-8 - Salaries of Teachers	33,728	(9,454)	24,274	24,274	
Regular Programs - Undistributed Instruction					
15-190-100-106-007-000-0000-000 Other Salaries for Instruction	132,804	4,550	137,354	137,354	
15-190-100-610-007-000-0000-000 General Supplies	20,355		20,355	20,355	
15-190-100-640-007-000-0000-000 Textbooks		3,534	3,534	3,439	95
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,737,739	64,888	1,802,627	1,794,495	8,131
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-007-000-0000-000 Salaries of Teachers	296,147	(190,722)	105,425	105,425	
15-204-100-106-007-000-0000-000 Other Salaries for Instruction	53,329	1,400	54,729	54,729	
Total Learning and/or Language Disabilities - Mild/Moderate	349,476	(189,322)	160,154	160,154	
Multiple Disabilities:					
15-212-100-610-007-000-0000-000 General Supplies	2,227		2,227	2,227	
Total Multiple Disabilities	2,227		2,227	2,227	
Resource Room/Resource Center:					
15-213-100-101-007-000-0000-000 Salaries of Teachers	329,344	(58,970)	270,374	270,374	
Total Resource Room/Resource Center	329,344	(58,970)	270,374	270,374	
TOTAL SPECIAL EDUCATION - INSTRUCTION	681,047	(248,292)	432,755	432,755	
Bilingual Education - Instruction					
15-240-100-101-007-000-0000-000 Salaries of Teachers	202,658	(81,215)	121,443	120,813	630
15-240-100-610-007-000-0000-000 General Supplies	9,223		9,223	9,223	
Total Bilingual Education - Instruction	211,881	(81,215)	130,666	130,036	630
Before/After School Programs - Instruction					
15-421-100-101-007-053-0000-000 Salaries of Teachers	6,300		6,300	2,170	4,130
15-421-100-106-007-053-0000-000 Other Salaries for Instruction	4,500		4,500	3,474	1,026
Total Before/After School Programs - Instruction	10,800		10,800	5,644	5,156
Total Instruction and At-Risk Programs	2,641,467	(264,619)	2,376,848	2,362,930	13,918
Undistributed Expenditures - Health Services					
15-000-213-100-007-000-0000-000 Salaries	100,267	1,400	101,667	101,667	
Total Undistributed Expenditures - Health Services	100,267	1,400	101,667	101,667	
Undist. Expend. - Guidance Services					
15-000-218-104-007-000-0000-000 Salaries of Other Professional Staff	52,649	714	53,363	53,363	
Total Undist. Expend. - Guidance Services	52,649	714	53,363	53,363	
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-007-000-0000-000 Purchased Prof- Educational Services	12,000	(3,534)	8,466		8,466
Total Undist. Expend. - Improvement of Inst. Serv.	12,000	(3,534)	8,466		8,466
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-007-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	251,902	479	252,381	252,381	
15-000-240-105-007-000-0000-000 Salaries of Secretarial and Clerical Assistants	90,502	(15,537)	74,965	74,965	
15-000-240-600-007-000-0000-000 Supplies and Materials	3,000		3,000	2,975	25
Total Undist. Expend. - Support Serv. - School Admin.	345,404	(15,058)	330,346	330,321	25
Undist. Expend. - Custodial Services					
15-000-262-100-007-000-0000-000 Salaries	138,480		138,480	138,480	
15-000-262-107-007-000-0000-000 Salaries of Non-instructional Aides	115,510	(44,763)	70,747	66,752	3,994
15-000-262-610-007-000-0000-000 General Supplies	808		808	808	
Total Undist. Expend. - Custodial Services	254,798	(44,763)	210,035	206,040	3,994
Undist. Expend. - Security					
15-000-266-610-007-000-0000-000 General Supplies	300		300	300	
Total Undist. Expend. - Security	300		300	300	
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	255,098	(44,763)	210,335	206,340	3,994
15-000-270-512-007-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000		3,000	2,401	599
Total Undist. Expend. - Student Transportation Serv.	3,000		3,000	2,401	599
UNALLOCATED BENEFITS					
15-000-291-220-007-000-0000-000 Social Security Contributions	49,918	8,911	58,829	58,675	154
15-000-291-249-007-000-0000-000 Other Retirement Contributions - Regular	50,938	88,269	139,207	136,270	2,937
15-000-291-270-007-000-0000-000 Health Benefits	971,360	7,323	978,683	978,683	
TOTAL UNALLOCATED BENEFITS	1,072,216	104,503	1,176,719	1,173,628	3,091
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,072,216	104,503	1,176,719	1,173,628	3,091
TOTAL UNDISTRIBUTED EXPENDITURES	1,840,634	43,262	1,883,896	1,867,720	16,176
TOTAL CURRENT EXPENDITURES	4,482,101	(221,357)	4,260,744	4,230,650	30,094
TOTAL SCHOOL BASED EXPENDITURES	4,482,101	(221,357)	4,260,744	4,230,650	30,094
Other Financing Sources:					
Operating Transfer In	4,482,101	(221,357)	4,260,744	4,230,650	30,094
Total Other Financing Sources	4,482,101	(221,357)	4,260,744	4,230,650	30,094
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 8</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-008-000-0000-000 Kindergarten - Salaries of Teachers	96,625	2,400	99,025	99,025	
15-120-100-101-008-000-0000-000 Grades 1-5 - Salaries of Teachers	580,878	(103,500)	477,378	467,435	9,943
15-130-100-101-008-000-0000-000 Grades 6-8 - Salaries of Teachers	897,151	(226,759)	670,392	669,119	1,273
Regular Programs - Undistributed Instruction					
15-190-100-106-008-000-0000-000 Other Salaries for Instruction	107,858	(59,400)	48,458	48,458	
15-190-100-610-008-000-0000-000 General Supplies	32,000		32,000	21,380	10,620
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,714,512</u>	<u>(387,259)</u>	<u>1,327,253</u>	<u>1,305,417</u>	<u>21,836</u>
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Moderate:					
15-202-100-610-008-000-0000-000 General Supplies	1,000		1,000		1,000
Total Intellectual Disability - Moderate	<u>1,000</u>		<u>1,000</u>		<u>1,000</u>
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-008-000-0000-000 Salaries of Teachers	58,455	3,280	61,735	61,735	
15-204-100-106-008-000-0000-000 Other Salaries for Instruction	48,643	1,400	50,043	50,043	
Total Learning and/or Language Disabilities - Mild/Moderate	<u>107,098</u>	<u>4,680</u>	<u>111,778</u>	<u>111,778</u>	
Resource Room/Resource Center:					
15-213-100-101-008-000-0000-000 Salaries of Teachers	509,032	(16,657)	492,375	492,375	
15-213-100-610-008-000-0000-000 General Supplies	11,500		11,500		11,500
Total Resource Room/Resource Center	<u>520,532</u>	<u>(16,657)</u>	<u>503,875</u>	<u>492,375</u>	<u>11,500</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>628,630</u>	<u>(11,977)</u>	<u>616,653</u>	<u>604,153</u>	<u>12,500</u>
Bilingual Education - Instruction					
15-240-100-101-008-000-0000-000 Salaries of Teachers	1,120,706	(233,246)	887,460	886,419	1,041
15-240-100-106-008-000-0000-000 Other Salaries for Instruction	55,529	(22,423)	33,106	33,106	
15-240-100-610-008-000-0000-000 General Supplies	18,095	(18,095)			
Total Bilingual Education - Instruction	<u>1,194,330</u>	<u>(273,764)</u>	<u>920,566</u>	<u>919,525</u>	<u>1,041</u>
Total Instruction and At-Risk Programs	<u>3,537,472</u>	<u>(673,000)</u>	<u>2,864,472</u>	<u>2,829,094</u>	<u>35,377</u>
Undistributed Expenditures - Health Services					
15-000-213-100-008-000-0000-000 Salaries	97,625	3,342	100,967	100,967	
15-000-213-600-008-000-0000-000 Supplies and Materials	500		500	500	
Total Undistributed Expenditures - Health Services	<u>98,125</u>	<u>3,342</u>	<u>101,467</u>	<u>101,467</u>	
Undist. Expend. - Guidance Services					
15-000-218-104-008-000-0000-000 Salaries of Other Professional Staff	92,537	(28,577)	63,960	61,335	2,625
15-000-218-600-008-000-0000-000 Supplies and Materials	1,000		1,000		1,000
Total Undist. Expend. - Guidance Services	<u>93,537</u>	<u>(28,577)</u>	<u>64,960</u>	<u>61,335</u>	<u>3,625</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-008-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	274,190	6,000	280,190	280,190	
15-000-240-105-008-000-0000-000 Salaries of Secretarial and Clerical Assistants	34,976	3,854	38,830	38,506	324
15-000-240-600-008-000-0000-000 Supplies and Materials	14,000		14,000	8,783	5,217
15-000-240-800-008-000-0000-000 Other Objects		585	585	585	
Total Undist. Expend. - Support Serv. - School Admin.	<u>323,166</u>	<u>10,439</u>	<u>333,605</u>	<u>328,064</u>	<u>5,541</u>
Undist. Expend. - Custodial Services					
15-000-262-100-008-000-0000-000 Salaries	54,465		54,465	54,465	
15-000-262-107-008-000-0000-000 Salaries of Non-instructional Aides	81,755	(13,004)	68,751	68,751	
15-000-262-610-008-000-0000-000 General Supplies	1,100		1,100	1,100	
Total Undist. Expend. - Custodial Services	<u>137,320</u>	<u>(13,004)</u>	<u>124,316</u>	<u>124,316</u>	
Undist. Expend. - Security					
15-000-266-100-008-000-0000-000 Salaries	53,112	1,900	55,012	55,012	
Total Undist. Expend. - Security	<u>53,112</u>	<u>1,900</u>	<u>55,012</u>	<u>55,012</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	<u>190,432</u>	<u>(11,104)</u>	<u>179,328</u>	<u>179,328</u>	
15-000-270-512-008-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000		3,000	490	2,510
Total Undist. Expend. - Student Transportation Serv.	<u>3,000</u>		<u>3,000</u>	<u>490</u>	<u>2,510</u>
UNALLOCATED BENEFITS					
15-000-291-220-008-000-0000-000 Social Security Contributions	49,768	1,004	50,772	50,772	
15-000-291-249-008-000-0000-000 Other Retirement Contributions - Regular	102,560	47,079	149,639	147,471	2,168
15-000-291-270-008-000-0000-000 Health Benefits	1,295,894	8,724	1,304,618	1,304,618	
TOTAL UNALLOCATED BENEFITS	<u>1,448,222</u>	<u>56,807</u>	<u>1,505,029</u>	<u>1,502,861</u>	<u>2,168</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,448,222</u>	<u>56,807</u>	<u>1,505,029</u>	<u>1,502,861</u>	<u>2,168</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,156,482</u>	<u>30,907</u>	<u>2,187,389</u>	<u>2,173,545</u>	<u>13,844</u>
TOTAL CURRENT EXPENDITURES	<u>5,693,954</u>	<u>(642,093)</u>	<u>5,051,861</u>	<u>5,002,640</u>	<u>49,221</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,693,954</u>	<u>(642,093)</u>	<u>5,051,861</u>	<u>5,002,640</u>	<u>49,221</u>
Other Financing Sources:					
Operating Transfer In	<u>5,693,954</u>	<u>(642,093)</u>	<u>5,051,861</u>	<u>5,002,640</u>	<u>49,221</u>
Total Other Financing Sources	<u>5,693,954</u>	<u>(642,093)</u>	<u>5,051,861</u>	<u>5,002,640</u>	<u>49,221</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 9 (Charles J. Riley School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-009-000-0000-000	Kindergarten - Salaries of Teachers	275,547	(26,420)	249,127	249,127	
15-120-100-101-009-000-0000-000	Grades 1-5 - Salaries of Teachers	1,914,761	(78,830)	1,835,931	1,835,931	
15-120-100-101-009-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000		4,000	3,616	384
15-130-100-101-009-000-0000-000	Grades 6-8 - Salaries of Teachers	1,779,489	(48,050)	1,731,439	1,729,285	2,155
Regular Programs - Undistributed Instruction						
15-190-100-106-009-000-0000-000	Other Salaries for Instruction	129,997	4,850	134,847	134,847	
15-190-100-610-009-000-0000-000	General Supplies	48,875		48,875	48,333	542
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>4,152,669</u>	<u>(148,450)</u>	<u>4,004,219</u>	<u>4,001,139</u>	<u>3,080</u>
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-009-000-0000-000	Salaries of Teachers	660,723	50,437	711,160	711,160	
15-213-100-610-009-000-0000-000	General Supplies	8,000		8,000	7,518	482
Total Resource Room/Resource Center		<u>668,723</u>	<u>50,437</u>	<u>719,160</u>	<u>718,678</u>	<u>482</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>668,723</u>	<u>50,437</u>	<u>719,160</u>	<u>718,678</u>	<u>482</u>
Bilingual Education - Instruction						
15-240-100-101-009-000-0000-000	Salaries of Teachers	1,152,732	27,793	1,180,525	1,178,361	2,164
15-240-100-106-009-000-0000-000	Other Salaries for Instruction	109,898	(21,122)	88,776	88,776	
15-240-100-610-009-000-0000-000	General Supplies	35,000	771	35,771	34,720	1,051
Total Bilingual Education - Instruction		<u>1,297,630</u>	<u>7,442</u>	<u>1,305,072</u>	<u>1,301,857</u>	<u>3,215</u>
Before/After School Programs - Instruction						
15-421-100-106-009-061-0000-000	Other Salaries for Instruction	4,500		4,500	4,175	325
Total Before/After School Programs - Instruction		<u>4,500</u>	<u></u>	<u>4,500</u>	<u>4,175</u>	<u>325</u>
Total Before/After School Programs		<u>4,500</u>	<u></u>	<u>4,500</u>	<u>4,175</u>	<u>325</u>
Total Instruction and At-Risk Programs		<u>6,123,522</u>	<u>(90,571)</u>	<u>6,032,951</u>	<u>6,025,848</u>	<u>7,103</u>
Undistributed Expenditures - Health Services						
15-000-213-100-009-000-0000-000	Salaries	102,525	1,400	103,925	103,925	
15-000-213-600-009-000-0000-000	Supplies and Materials	500		500	500	
Total Undistributed Expenditures - Health Services		<u>103,025</u>	<u>1,400</u>	<u>104,425</u>	<u>104,425</u>	
Undist. Expend. - Guidance Services						
15-000-218-104-009-000-0000-000	Salaries of Other Professional Staff	106,033	1,400	107,433	107,433	
15-000-218-600-009-000-0000-000	Supplies and Materials	200		200	200	
Total Undist. Expend. - Guidance Services		<u>106,233</u>	<u>1,400</u>	<u>107,633</u>	<u>107,633</u>	
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-009-000-0000-000	Purchased Prof- Educational Services	12,000		12,000	12,000	
Total Undist. Expend. - Improvement of Inst. Serv.		<u>12,000</u>	<u></u>	<u>12,000</u>	<u>12,000</u>	
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-009-000-0000-000	Salaries	107,533	(37,126)	70,407	70,407	
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>107,533</u>	<u>(37,126)</u>	<u>70,407</u>	<u>70,407</u>	
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-009-000-0000-000	Other Purchased Services (400-500 series)	1,000		1,000	788	212
Total Undist. Expend. - Instructional Staff Training Serv.		<u>1,000</u>	<u></u>	<u>1,000</u>	<u>788</u>	<u>212</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-009-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	382,007	6,000	388,007	388,007	
15-000-240-105-009-000-0000-000	Salaries of Secretarial and Clerical Assistants	95,352	7,458	102,810	102,810	
15-000-240-590-009-000-0000-000	Other Purchased Services (400-500 series)	300		300	300	
15-000-240-600-009-000-0000-000	Supplies and Materials	10,000	(771)	9,229	9,222	8
Total Undist. Expend. - Support Serv. - School Admin.		<u>487,659</u>	<u>12,687</u>	<u>500,346</u>	<u>500,339</u>	<u>8</u>
Undist. Expend. - Custodial Services						
15-000-262-100-009-000-0000-000	Salaries	71,215		71,215	71,215	
15-000-262-107-009-000-0000-000	Salaries of Non-instructional Aides	105,755	(13,137)	92,618	92,497	121
15-000-262-610-009-000-0000-000	General Supplies	1,763		1,763	1,763	0
Total Undist. Expend. - Custodial Services		<u>178,733</u>	<u>(13,137)</u>	<u>165,596</u>	<u>165,475</u>	<u>121</u>
Undist. Expend. - Security						
15-000-266-100-009-000-0000-000	Salaries	55,062	4,785	59,847	59,847	
15-000-266-610-009-000-0000-000	General Supplies	500		500	500	
Total Undist. Expend. - Security		<u>55,562</u>	<u>4,785</u>	<u>60,347</u>	<u>60,347</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>234,295</u>	<u>(8,353)</u>	<u>225,942</u>	<u>225,821</u>	<u>121</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-009-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000		8,000	6,824	1,176
Total Undist. Expend. - Student Transportation Serv.		<u>8,000</u>	<u></u>	<u>8,000</u>	<u>6,824</u>	<u>1,176</u>
UNALLOCATED BENEFITS						
15-000-291-220-009-000-0000-000	Social Security Contributions	68,984	10,338	79,322	79,176	146
15-000-291-249-009-000-0000-000	Other Retirement Contributions - Regular	157,999	69,150	227,149	224,725	2,424
15-000-291-270-009-000-0000-000	Health Benefits	2,568,139	17,565	2,585,704	2,585,704	
TOTAL UNALLOCATED BENEFITS		<u>2,795,122</u>	<u>97,053</u>	<u>2,892,175</u>	<u>2,889,605</u>	<u>2,570</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>2,795,122</u>	<u>97,053</u>	<u>2,892,175</u>	<u>2,889,605</u>	<u>2,570</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,854,867</u>	<u>67,061</u>	<u>3,921,928</u>	<u>3,917,841</u>	<u>4,087</u>
TOTAL CURRENT EXPENDITURES		<u>9,978,389</u>	<u>(23,510)</u>	<u>9,954,879</u>	<u>9,943,689</u>	<u>11,189</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>9,978,389</u>	<u>(23,510)</u>	<u>9,954,879</u>	<u>9,943,689</u>	<u>11,189</u>
Other Financing Sources:						
Operating Transfer In		<u>9,978,389</u>	<u>(23,510)</u>	<u>9,954,879</u>	<u>9,943,689</u>	<u>11,189</u>
Total Other Financing Sources		<u>9,978,389</u>	<u>(23,510)</u>	<u>9,954,879</u>	<u>9,943,689</u>	<u>11,189</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-010-000-0000-000	Kindergarten - Salaries of Teachers	193,365	6,180	199,545	199,545
15-120-100-101-010-000-0000-000	Grades 1-5 - Salaries of Teachers	1,195,451	(91,702)	1,103,749	1,102,436
15-120-100-101-010-010-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000		2,000	1,800
15-130-100-101-010-000-0000-000	Grades 6-8 - Salaries of Teachers	650,489	(188,471)	462,018	462,018
Regular Programs - Undistributed Instruction					
15-190-100-106-010-000-0000-000	Other Salaries for Instruction	118,656	1,167	119,823	119,536
15-190-100-610-010-000-0000-000	General Supplies	51,614	(1,340)	50,274	39,100
15-190-100-800-010-000-0000-000	Other Objects	3,000		3,000	2,680
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,214,575</u>	<u>(274,165)</u>	<u>1,940,410</u>	<u>1,927,116</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-010-000-0000-000	Salaries of Teachers	390,549	(14,385)	376,164	375,229
15-213-100-610-010-000-0000-000	General Supplies	1,000		1,000	1,000
Total Resource Room/Resource Center		<u>391,549</u>	<u>(14,385)</u>	<u>377,164</u>	<u>1,935</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>391,549</u>	<u>(14,385)</u>	<u>377,164</u>	<u>1,935</u>
Bilingual Education - Instruction					
15-240-100-101-010-000-0000-000	Salaries of Teachers	629,017	(12,832)	616,185	616,185
15-240-100-106-010-000-0000-000	Other Salaries for Instruction	35,876	(20,826)	15,050	15,050
15-240-100-610-010-000-0000-000	General Supplies	1,200		1,200	1,200
Total Bilingual Education - Instruction		<u>666,093</u>	<u>(33,658)</u>	<u>632,435</u>	<u>631,235</u>
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-600-010-000-0000-000	Supplies and Materials	500		500	500
Total School-Spon. Cocurricular Actvts. - Inst.		<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Instruction and At-Risk Programs		<u>3,272,717</u>	<u>(322,208)</u>	<u>2,950,509</u>	<u>16,929</u>
Undistributed Expenditures - Health Services					
15-000-213-100-010-000-0000-000	Salaries	99,247	(3,430)	95,817	95,817
15-000-213-600-010-000-0000-000	Supplies and Materials	500		500	500
Total Undistributed Expenditures - Health Services		<u>99,747</u>	<u>(3,430)</u>	<u>96,317</u>	<u></u>
Undist. Expend. - Guidance Services					
15-000-218-104-010-000-0000-000	Salaries of Other Professional Staff	139,993	8,814	148,807	145,156
15-000-218-600-010-000-0000-000	Supplies and Materials	1,000		1,000	1,000
Total Undist. Expend. - Guidance Services		<u>140,993</u>	<u>8,814</u>	<u>149,807</u>	<u>4,650</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-010-000-0000-000	Purchased Prof- Educational Services	12,000		12,000	12,000
Total Undist. Expend. - Improvement of Inst. Serv.		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-010-000-0000-000	Other Purchased Services (400-500 series)	2,628		2,628	2,628
Total Undist. Expend. - Instructional Staff Training Serv.		<u>2,628</u>	<u>2,628</u>	<u>2,628</u>	<u>2,628</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-010-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	297,824	(44,958)	252,866	252,866
15-000-240-105-010-000-0000-000	Salaries of Secretarial and Clerical Assistants	109,152	4,308	113,460	113,460
15-000-240-580-010-000-0000-000	Other Purchased Services (400-500 series)	3,028		3,028	790
15-000-240-600-010-000-0000-000	Supplies and Materials	11,000		11,000	6,540
Total Undist. Expend. - Support Serv. - School Admin.		<u>421,004</u>	<u>(40,650)</u>	<u>380,354</u>	<u>373,656</u>
Undist. Expend. - Custodial Services					
15-000-262-100-010-000-0000-000	Salaries	63,465		63,465	63,465
15-000-262-107-010-000-0000-000	Salaries of Non-instructional Aides	69,755	(16,230)	53,525	53,525
15-000-262-610-010-000-0000-000	General Supplies	1,225		1,225	1,219
Total Undist. Expend. - Custodial Services		<u>134,445</u>	<u>(16,230)</u>	<u>118,215</u>	<u>118,209</u>
Undist. Expend. - Security					
15-000-266-100-010-000-0000-000	Salaries	55,862	1,800	57,662	57,662
Total Undist. Expend. - Security		<u>55,862</u>	<u>1,800</u>	<u>57,662</u>	<u>57,662</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		<u>190,307</u>	<u>(14,430)</u>	<u>175,877</u>	<u>175,871</u>
15-000-270-512-010-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	1,340	4,340	4,281
Total Undist. Expend. - Student Transportation Serv.		<u>3,000</u>	<u>1,340</u>	<u>4,340</u>	<u>59</u>
UNALLOCATED BENEFITS					
15-000-291-220-010-000-0000-000	Social Security Contributions	59,752	(919)	58,833	58,734
15-000-291-249-010-000-0000-000	Other Retirement Contributions - Regular	158,161	5,954	164,115	161,148
15-000-291-270-010-000-0000-000	Health Benefits	1,112,518	11,256	1,123,774	1,123,774
TOTAL UNALLOCATED BENEFITS		<u>1,330,431</u>	<u>16,291</u>	<u>1,346,722</u>	<u>1,343,656</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,330,431</u>	<u>16,291</u>	<u>1,346,722</u>	<u>1,343,656</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,200,110</u>	<u>(32,065)</u>	<u>2,168,045</u>	<u>2,138,938</u>
TOTAL CURRENT EXPENDITURES		<u>5,472,827</u>	<u>(354,272)</u>	<u>5,118,555</u>	<u>5,072,518</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>5,472,827</u>	<u>(354,272)</u>	<u>5,118,555</u>	<u>5,072,518</u>
Other Financing Sources:					
Operating Transfer In		<u>5,472,827</u>	<u>(354,272)</u>	<u>5,118,555</u>	<u>5,072,518</u>
Total Other Financing Sources		<u>5,472,827</u>	<u>(354,272)</u>	<u>5,118,555</u>	<u>5,072,518</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 084 (Newcomers High School)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-084-000-0000-000	Grades 9-12 - Salaries of Teachers	150,655	(62,675)	87,980	87,980
Regular Programs - Undistributed Instruction					
15-190-100-800-084-000-0000-000	Other Objects		2,000	2,000	1,098
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>150,655</u>	<u>(60,675)</u>	<u>89,980</u>	<u>89,078</u>
					<u>902</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-084-000-0000-000	Salaries of Teachers	65,000	(65,000)		
Total Resource Room/Resource Center		<u>65,000</u>	<u>(65,000)</u>		
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>65,000</u>	<u>(65,000)</u>		
Bilingual Education - Instruction					
15-240-100-101-084-000-0000-000	Salaries of Teachers	370,380	(25,872)	344,508	344,508
15-240-100-106-084-000-0000-000	Other Salaries for Instruction	86,896	(17,131)	69,765	69,765
15-240-100-320-084-000-0000-000	Purchased Professional-Educational Services	3,000	(3,000)		
15-240-100-610-084-000-0000-000	General Supplies	2,443		2,443	1,666
Total Bilingual Education - Instruction		<u>462,719</u>	<u>(46,003)</u>	<u>416,716</u>	<u>415,939</u>
					<u>777</u>
Undistributed Expenditures - Health Services					
15-000-213-100-084-000-0000-000	Salaries	99,447	4,278	103,725	103,684
15-000-213-600-084-000-0000-000	Supplies and Materials	200		200	159
Total Undistributed Expenditures - Health Services		<u>99,447</u>	<u>4,278</u>	<u>103,725</u>	<u>103,684</u>
Undist. Expend. - Guidance Services					
15-000-218-104-084-053-0000-000	Salaries of Other Professional Staff	875		875	875
15-000-218-600-084-000-0000-000	Supplies and Materials	200		200	200
Total Undist. Expend. - Guidance Services		<u>1,075</u>	<u></u>	<u>1,075</u>	<u>875</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-600-084-000-0000-000	Supplies and Materials	500		500	480
Total Undist. Expend. - Support Serv. - School Admin.		<u>500</u>	<u></u>	<u>500</u>	<u>480</u>
Undist. Expend. - Custodial Services					
15-000-262-610-084-000-0000-000	General Supplies	200		200	200
Total Undist. Expend. - Custodial Services		<u>200</u>	<u></u>	<u>200</u>	<u>200</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>200</u>	<u></u>	<u>200</u>	<u>200</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-084-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000	1,000	2,000	922
Total Undist. Expend. - Student Transportation Serv.		<u>1,000</u>	<u>1,000</u>	<u>2,000</u>	<u>922</u>
UNALLOCATED BENEFITS					
15-000-291-220-084-000-0000-000	Social Security Contributions	8,038	(2,634)	5,404	5,404
15-000-291-249-084-000-0000-000	Other Retirement Contributions - Regular	8,383	(8,383)		
15-000-291-270-084-000-0000-000	Health Benefits	191,726	1,164	192,890	192,890
TOTAL UNALLOCATED BENEFITS		<u>208,147</u>	<u>(9,853)</u>	<u>198,294</u>	<u>198,294</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>208,147</u>	<u>(9,853)</u>	<u>198,294</u>	<u>198,294</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>310,369</u>	<u>(4,575)</u>	<u>305,794</u>	<u>304,255</u>
TOTAL CURRENT EXPENDITURES		<u>988,743</u>	<u>(176,253)</u>	<u>812,490</u>	<u>809,272</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>988,743</u>	<u>(176,253)</u>	<u>812,490</u>	<u>809,272</u>
Other Financing Sources:					
Operating Transfer In		<u>988,743</u>	<u>(176,253)</u>	<u>812,490</u>	<u>809,272</u>
Total Other Financing Sources		<u>988,743</u>	<u>(176,253)</u>	<u>812,490</u>	<u>809,272</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-012-000-0000-000 Kindergarten - Salaries of Teachers	167,722	3,300	171,022	171,022	
15-120-100-101-012-000-0000-000 Grades 1-5 - Salaries of Teachers	1,560,464	(6,676)	1,553,788	1,519,205	34,583
15-120-100-101-012-056-0000-000 Grades 1-5 - Salaries of Teachers	4,000		4,000		4,000
15-130-100-101-012-000-0000-000 Grades 6-8 - Salaries of Teachers	749,048	(74,384)	674,664	674,664	
15-130-100-101-012-056-0000-000 Grades 6-8 - Salaries of Teachers	2,000	1,773	3,773	3,773	
Regular Programs - Undistributed Instruction					
15-190-100-106-012-000-0000-000 Other Salaries for Instruction	74,292	3,160	77,452	77,452	
15-190-100-610-012-000-0000-000 General Supplies	29,000	(594)	28,406	28,159	247
15-190-100-640-012-000-0000-000 Textbooks	500		500		500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,587,026	(73,421)	2,513,605	2,474,275	39,330
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-012-000-0000-000 Salaries of Teachers	102,125	(83,668)	18,457	18,457	
15-204-100-106-012-000-0000-000 Other Salaries for Instruction	54,529	1,000	55,529	55,529	
15-204-100-610-012-000-0000-000 General Supplies	1,180		1,180	916	264
Total Learning and/or Language Disabilities - Mild/Moderate	157,834	(82,668)	75,166	74,902	264
Resource Room/Resource Center:					
15-213-100-101-012-000-0000-000 Salaries of Teachers	290,532	6,921	297,453	297,453	
15-213-100-610-012-000-0000-000 General Supplies	3,000		3,000	2,268	732
Total Resource Room/Resource Center	293,532	6,921	300,453	299,722	732
TOTAL SPECIAL EDUCATION - INSTRUCTION	451,366	(75,747)	375,619	374,623	996
Bilingual Education - Instruction					
15-240-100-101-012-000-0000-000 Salaries of Teachers	385,030	49,654	434,684	434,684	
15-240-100-610-012-000-0000-000 General Supplies	6,000	(2,125)	3,875	2,319	1,556
Total Bilingual Education - Instruction	391,030	47,529	438,559	437,003	1,556
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-800-012-000-0000-000 Other Objects	700		700		700
Total School-Spon. Cocurricular Actvts. - Inst.	700		700		700
Before/After School Programs - Instruction					
15-421-100-101-012-053-0000-000 Salaries of Teachers	14,400		14,400	8,444	5,956
Total Before/After School Programs - Instruction	14,400		14,400	8,444	5,956
Total Before/After School Programs	14,400		14,400	8,444	5,956
Total Instruction and At-Risk Programs	3,444,522	(101,639)	3,342,883	3,294,345	48,538
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-012-000-0000-000 Salaries	35,624	(35,624)			
15-000-211-174-012-000-0000-000 Salaries of Community/School Coordinators	42,120	8,310	50,430	50,430	
Total Undistributed Expend. - Attend. & Social Work	77,744	(27,314)	50,430	50,430	
Undistributed Expenditures - Health Services					
15-000-213-100-012-000-0000-000 Salaries	97,625	1,400	99,025	99,025	
15-000-213-600-012-000-0000-000 Supplies and Materials	400	355	755	685	70
Total Undistributed Expenditures - Health Services	98,025	1,755	99,780	99,710	70
Undist. Expend. - Guidance Services					
15-000-218-104-012-000-0000-000 Salaries of Other Professional Staff	118,104	17,171	135,275	134,755	520
15-000-218-600-012-000-0000-000 Supplies and Materials	800	(353)	447	447	
Total Undist. Expend. - Guidance Services	118,904	16,818	135,722	135,202	520
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-012-000-0000-000 Purchased Prof- Educational Services	12,000		12,000	12,000	
Total Undist. Expend. - Improvement of Inst. Serv.	12,000		12,000	12,000	
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-012-000-0000-000 Purchased Professional - Educational Service	2,000		2,000		2,000
Total Undist. Expend. - Instructional Staff Training Serv.	2,000		2,000		2,000
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-012-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	351,518	8,917	360,435	359,435	1,000
15-000-240-105-012-000-0000-000 Salaries of Secretarial and Clerical Assistants	85,516	7,662	93,178	93,178	
15-000-240-590-012-000-0000-000 Other Purchased Services (400-500 series)	375	2,125	2,500	2,500	
15-000-240-600-012-000-0000-000 Supplies and Materials	8,500	(353)	8,147	7,968	178
Total Undist. Expend. - Support Serv. - School Admin.	445,909	18,350	464,259	463,081	1,178
Undist. Expend. - Custodial Services					
15-000-262-100-012-000-0000-000 Salaries	68,015		68,015	68,015	
15-000-262-107-012-000-0000-000 Salaries of Non-instructional Aides	57,755	(9,838)	47,917	47,827	91
15-000-262-610-012-000-0000-000 General Supplies	1,208	592	1,800	1,800	
Total Undist. Expend. - Custodial Services	126,978	(9,246)	117,732	117,641	91
Undist. Expend. - Security					
15-000-266-100-012-000-0000-000 Salaries	53,612	(47,882)	5,730	5,730	
Total Undist. Expend. - Security	53,612	(47,882)	5,730	5,730	
Total Undist. Expend. - Oper. & Maint. Of Plant					
180,590	(57,127)	123,463	123,372	91	
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-012-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000		3,000	3,000	
Total Undist. Expend. - Student Transportation Serv.	3,000		3,000	3,000	
UNALLOCATED BENEFITS					
15-000-291-220-012-000-0000-000 Social Security Contributions	57,672	(1,583)	56,089	56,061	28
15-000-291-249-012-000-0000-000 Other Retirement Contributions - Regular	125,498	29,402	154,900	152,824	2,076
15-000-291-270-012-000-0000-000 Health Benefits	1,361,900	11,542	1,373,442	1,373,442	
TOTAL UNALLOCATED BENEFITS	1,545,070	39,361	1,584,431	1,582,327	2,104
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,545,070	39,361	1,584,431	1,582,327	2,104

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 12</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		2,483,242	(8,157)	2,475,085	2,469,122	5,963
TOTAL CURRENT EXPENDITURES		5,927,764	(109,796)	5,817,968	5,763,468	54,501
TOTAL SCHOOL BASED EXPENDITURES		5,927,764	(109,796)	5,817,968	5,763,468	54,501
Other Financing Sources:						
	Operating Transfer In	5,927,764	(109,796)	5,817,968	5,763,468	54,501
Total Other Financing Sources		5,927,764	(109,796)	5,817,968	5,763,468	54,501
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-013-000-0000-000 Kindergarten - Salaries of Teachers	122,610	14,505	137,115	137,115	
15-120-100-101-013-000-0000-000 Grades 1-5 - Salaries of Teachers	1,151,576	(199,525)	952,051	952,051	
15-130-100-101-013-000-0000-000 Grades 6-8 - Salaries of Teachers	558,110	(84,976)	473,134	473,134	
Regular Programs - Undistributed Instruction					
15-190-100-106-013-000-0000-000 Other Salaries for Instruction	110,558	703	111,261	110,422	839
15-190-100-500-013-000-0000-000 Other Purchased Services (400-500 series)		6,400	6,400	6,400	
15-190-100-610-013-000-0000-000 General Supplies	41,210	5,293	46,503	44,910	1,592
15-190-100-800-013-000-0000-000 Other Objects	5,000		5,000	3,366	1,634
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,989,064	(257,600)	1,731,464	1,727,399	4,065
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
15-201-100-101-013-000-0000-000 Salaries of Teachers	65,455	1,226	66,681	66,176	505
15-201-100-106-013-000-0000-000 Other Salaries for Instruction	46,405	1,900	48,305	48,305	
Total Intellectual Disability - Mild	111,860	3,126	114,986	114,481	505
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-013-000-0000-000 Salaries of Teachers	294,590	(32,282)	262,308	262,308	
15-204-100-106-013-000-0000-000 Other Salaries for Instruction	162,531	6,141	168,672	168,672	
Total Learning and/or Language Disabilities - Mild/Moderate	457,121	(26,141)	430,980	430,980	
Resource Room/Resource Center:					
15-213-100-101-013-000-0000-000 Salaries of Teachers	325,000	81,772	406,772	396,159	10,613
15-213-100-610-013-000-0000-000 General Supplies	4,500	(4,500)			
Total Resource Room/Resource Center	329,500	77,272	406,772	396,159	10,613
TOTAL SPECIAL EDUCATION - INSTRUCTION	898,481	54,258	952,739	941,620	11,118
Bilingual Education - Instruction					
15-240-100-101-013-000-0000-000 Salaries of Teachers	541,110	33,229	574,339	564,089	10,250
15-240-100-610-013-000-0000-000 General Supplies	4,500	(1,206)	3,294	3,294	
Total Bilingual Education - Instruction	545,610	32,023	577,633	567,383	10,250
Before/After School Programs - Instruction					
15-421-100-101-013-053-0000-000 Salaries of Teachers	10,525		10,525	5,670	4,855
Total Before/After School Programs - Instruction	10,525		10,525	5,670	4,855
Total Before/After School Programs	10,525		10,525	5,670	4,855
Total Instruction and At-Risk Programs	3,443,680	(171,320)	3,272,360	3,242,072	30,288
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-013-000-0000-000 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	12,022	(12,022)			
Total Undistributed Expend. - Attend. & Social Work	12,022	(12,022)			
Undistributed Expenditures - Health Services					
15-000-213-100-013-000-0000-000 Salaries	104,467	1,400	105,867	105,867	
15-000-213-600-013-000-0000-000 Supplies and Materials	3,000	(5)	2,995	2,878	117
Total Undistributed Expenditures - Health Services	107,467	1,395	108,862	108,745	117
Undist. Expend. - Guidance Services					
15-000-218-104-013-000-0000-000 Salaries of Other Professional Staff	131,875	10,827	142,702	142,702	
15-000-218-320-013-000-0000-000 Purchased Professional - Educational Services	3,000	(3,000)			
15-000-218-600-013-000-0000-000 Supplies and Materials	150	(84)	66	66	
Total Undist. Expend. - Guidance Services	135,025	7,742	142,767	142,767	
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-013-000-0000-000 Purchased Professional - Educational Service	1,800	(1,800)			
Total Undist. Expend. - Instructional Staff Training Serv.	1,800	(1,800)			
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-013-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	264,584	(12,639)	251,945	251,945	
15-000-240-105-013-000-0000-000 Salaries of Secretarial and Clerical Assistants	97,552	5,558	103,110	103,110	
15-000-240-500-013-000-0000-000 Other Purchased Services (400-500 series)	400	2,925	3,325	2,925	400
15-000-240-600-013-000-0000-000 Supplies and Materials	14,365	(3,966)	10,399	9,544	855
Total Undist. Expend. - Support Serv. - School Admin.	376,901	(8,122)	368,779	367,524	1,255
Undist. Expend. - Custodial Services					
15-000-262-100-013-000-0000-000 Salaries	68,015		68,015	68,015	
15-000-262-107-013-000-0000-000 Salaries of Non-instructional Aides	72,000	(11,586)	60,414	59,083	1,331
15-000-262-610-013-000-0000-000 General Supplies	1,265	(481)	784	784	
Total Undist. Expend. - Custodial Services	141,280	(12,067)	129,213	127,882	1,331
Undist. Expend. - Security					
15-000-266-100-013-000-0000-000 Salaries	55,512	2,132	57,644	56,162	1,482
15-000-266-420-013-000-0000-000 Cleaning, Repair, and Maintenance Services	1,200	(38)	1,162	1,162	
15-000-266-610-013-000-0000-000 General Supplies	600	(194)	406	406	
Total Undist. Expend. - Security	57,312	1,900	59,212	57,730	1,482
Total Undist. Expend. - Oper. & Maint. Of Plant	198,592	(10,167)	188,425	185,612	2,813
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-013-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	4,500		4,500	2,156	2,344
Total Undist. Expend. - Student Transportation Serv.	4,500		4,500	2,156	2,344
UNALLOCATED BENEFITS					
15-000-291-220-013-000-0000-000 Social Security Contributions	65,740	6,768	72,508	72,482	26
15-000-291-249-013-000-0000-000 Other Retirement Contributions - Regular	108,682	47,113	155,795	153,387	2,408
15-000-291-270-013-000-0000-000 Health Benefits	1,300,372	6,136	1,306,508	1,306,508	
TOTAL UNALLOCATED BENEFITS	1,474,794	60,017	1,534,811	1,532,377	2,434
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,474,794	60,017	1,534,811	1,532,377	2,434
TOTAL UNDISTRIBUTED EXPENDITURES	2,311,101	37,043	2,348,144	2,339,181	8,963
TOTAL CURRENT EXPENDITURES	5,754,781	(134,277)	5,620,504	5,581,253	39,251
TOTAL SCHOOL BASED EXPENDITURES	5,754,781	(134,277)	5,620,504	5,581,253	39,251

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 13</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other Financing Sources:						
	Operating Transfer In	5,754,781	(134,277)	5,620,504	5,581,253	39,251
Total Other Financing Sources		5,754,781	(134,277)	5,620,504	5,581,253	39,251
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-015-000-0000-000 Kindergarten - Salaries of Teachers	226,377	6,470	232,847	232,847	
15-120-100-101-015-000-0000-000 Grades 1-5 - Salaries of Teachers	1,372,515	(102,402)	1,270,113	1,270,113	
15-120-100-101-015-056-0000-000 Grades 1-5 - Salaries of Teachers	6,000		6,000	5,357	643
Regular Programs - Undistributed Instruction					
15-190-100-106-015-000-0000-000 Other Salaries for Instruction	170,235	(18,593)	151,642	151,642	
15-190-100-610-015-000-0000-000 General Supplies	52,945		52,945	52,243	702
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,828,072	(114,525)	1,713,547	1,712,201	1,345
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-015-000-0000-000 Salaries of Teachers	261,269	10,558	271,827	271,827	
15-204-100-106-015-000-0000-000 Other Salaries for Instruction	159,795	(15,006)	144,789	144,789	
15-204-100-610-015-000-0000-000 General Supplies	12,050		12,050	11,866	184
Total Learning and/or Language Disabilities - Mild/Moderate	433,114	(4,448)	428,666	428,482	184
Resource Room/Resource Center:					
15-213-100-101-015-000-0000-000 Salaries of Teachers	576,322	9,116	585,438	584,583	855
15-213-100-106-015-000-0000-000 Other Salaries for Instruction	33,026	1,750	34,776	34,776	
Total Resource Room/Resource Center	609,348	10,866	620,214	619,359	855
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,042,462	6,418	1,048,880	1,047,841	1,038
Bilingual Education - Instruction					
15-240-100-101-015-000-0000-000 Salaries of Teachers	960,058	92,811	1,052,869	1,052,869	
15-240-100-106-015-000-0000-000 Other Salaries for Instruction	44,996	1,900	46,896	46,896	
15-240-100-610-015-000-0000-000 General Supplies	27,355		27,355	26,953	402
Total Bilingual Education - Instruction	1,032,409	94,711	1,127,120	1,126,718	402
Before/After School Programs - Instruction					
15-421-100-101-015-053-0000-000 Salaries of Teachers		11,900	11,900	11,900	
Total Before/After School Programs - Instruction		11,900	11,900	11,900	
Total Before/After School Programs		11,900	11,900	11,900	
Total Instruction and At-Risk Programs	3,902,943	(1,497)	3,901,446	3,898,660	2,786
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-015-000-0000-000 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	12,022	(12,022)			
Total Undistributed Expend. - Attend. & Social Work	12,022	(12,022)			
Undistributed Expenditures - Health Services					
15-000-213-100-015-000-0000-000 Salaries	99,247	4,278	103,525	103,525	
Total Undistributed Expenditures - Health Services	99,247	4,278	103,525	103,525	
Undist. Expend. - Guidance Services					
15-000-218-104-015-000-0000-000 Salaries of Other Professional Staff	58,455	47,053	105,508	105,508	
15-000-218-600-015-000-0000-000 Supplies and Materials	1,500	(929)	571	558	13
Total Undist. Expend. - Guidance Services	59,955	46,124	106,079	106,066	13
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-015-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	247,802	1,348	249,150	249,150	
15-000-240-105-015-000-0000-000 Salaries of Secretarial and Clerical Assistants	108,652	3,808	112,460	112,460	
15-000-240-600-015-000-0000-000 Supplies and Materials	4,200		4,200	3,070	1,130
Total Undist. Expend. - Support Serv. - School Admin.	360,654	5,156	365,810	364,680	1,130
Undist. Expend. - Custodial Services					
15-000-262-100-015-000-0000-000 Salaries	71,215		71,215	71,215	
15-000-262-107-015-000-0000-000 Salaries of Non-instructional Aides	105,755	(10,338)	95,417	95,296	121
15-000-262-610-015-000-0000-000 General Supplies	1,440		1,440	1,361	79
Total Undist. Expend. - Custodial Services	178,410	(10,338)	168,072	167,872	200
Undist. Expend. - Security					
15-000-266-100-015-000-0000-000 Salaries	53,112	1,900	55,012	55,012	
15-000-266-610-015-000-0000-000 General Supplies	1,000		1,000	866	134
Total Undist. Expend. - Security	54,112	1,900	56,012	55,878	134
Total Undist. Expend. - Oper. & Maint. Of Plant	232,522	(8,438)	224,084	223,750	334
UNALLOCATED BENEFITS					
15-000-291-220-015-000-0000-000 Social Security Contributions	75,370	6,542	81,912	81,853	59
15-000-291-249-015-000-0000-000 Other Retirement Contributions - Regular	106,837	57,471	164,308	161,577	2,731
15-000-291-270-015-000-0000-000 Health Benefits	1,674,507	23,326	1,697,833	1,696,770	1,063
TOTAL UNALLOCATED BENEFITS	1,856,714	87,339	1,944,053	1,940,200	3,853
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,856,714	87,339	1,944,053	1,940,200	3,853
TOTAL UNDISTRIBUTED EXPENDITURES	2,621,114	122,437	2,743,551	2,738,220	5,330
TOTAL CURRENT EXPENDITURES	6,524,057	120,940	6,644,997	6,636,881	8,116

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-120-100-730-015-000-0000-000	Grades 1-5	6,000		6,000	5,175	825
Total Equipment		6,000		6,000	5,175	825
TOTAL CAPITAL OUTLAY		6,000		6,000	5,175	825
TOTAL SCHOOL BASED EXPENDITURES		6,530,057	120,940	6,650,997	6,642,056	8,941
Other Financing Sources:						
	Operating Transfer In	6,530,057	120,940	6,650,997	6,642,056	8,941
Total Other Financing Sources		6,530,057	120,940	6,650,997	6,642,056	8,941
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 18</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-018-000-0000-000	Grades 1-5 - Salaries of Teachers	1,705,418	(36,216)	1,669,202	1,668,946	256
15-120-100-101-018-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000		4,000	3,605	395
15-130-100-101-018-000-0000-000	Grades 6-8 - Salaries of Teachers	1,092,390	176	1,092,566	1,092,566	
Regular Programs - Undistributed Instruction						
15-190-100-610-018-000-0000-000	General Supplies	50,635	(5,168)	45,467	33,744	11,723
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,852,443</u>	<u>(41,209)</u>	<u>2,811,234</u>	<u>2,798,861</u>	<u>12,373</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-018-000-0000-000	Salaries of Teachers	58,455	3,280	61,735	61,735	
15-204-100-106-018-000-0000-000	Other Salaries for Instruction	32,426	1,738	34,164	33,388	776
15-204-100-610-018-000-0000-000	General Supplies	500		500	493	7
Total Learning and/or Language Disabilities - Mild/Moderate		<u>91,381</u>	<u>5,018</u>	<u>96,399</u>	<u>95,616</u>	<u>782</u>
Resource Room/Resource Center:						
15-213-100-101-018-000-0000-000	Salaries of Teachers	713,597	(126,790)	586,807	586,807	
15-213-100-610-018-000-0000-000	General Supplies	10,260		10,260	7,815	2,445
Total Resource Room/Resource Center		<u>723,857</u>	<u>(126,790)</u>	<u>597,067</u>	<u>594,622</u>	<u>2,445</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>815,238</u>	<u>(121,772)</u>	<u>693,466</u>	<u>690,238</u>	<u>3,228</u>
Bilingual Education - Instruction						
15-240-100-101-018-000-0000-000	Salaries of Teachers	830,162	(39,095)	791,067	791,067	
15-240-100-610-018-000-0000-000	General Supplies	27,170		27,170	11,602	15,568
Total Bilingual Education - Instruction		<u>857,332</u>	<u>(39,095)</u>	<u>818,237</u>	<u>802,668</u>	<u>15,568</u>
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-800-018-000-0000-000	Other Objects	400		400	385	15
Total School-Spon. Cocurricular Actvts. - Inst.		<u>400</u>	<u></u>	<u>400</u>	<u>385</u>	<u>15</u>
Before/After School Programs - Instruction						
15-421-100-101-018-053-0000-000	Salaries of Teachers	8,225		8,225	5,110	3,115
Total Before/After School Programs - Instruction		<u>8,225</u>	<u></u>	<u>8,225</u>	<u>5,110</u>	<u>3,115</u>
Total Before/After School Programs		<u>8,225</u>	<u></u>	<u>8,225</u>	<u>5,110</u>	<u>3,115</u>
Total Instruction and At-Risk Programs		<u>4,533,638</u>	<u>(202,076)</u>	<u>4,331,562</u>	<u>4,297,262</u>	<u>34,300</u>
Undistributed Expenditures - Health Services						
15-000-213-100-018-000-0000-000	Salaries	70,055	1,900	71,955	71,955	
15-000-213-600-018-000-0000-000	Supplies and Materials	1,000		1,000	854	146
Total Undistributed Expenditures - Health Services		<u>71,055</u>	<u>1,900</u>	<u>72,955</u>	<u>72,809</u>	<u>146</u>
Undist. Expend. - Guidance Services						
15-000-218-104-018-000-0000-000	Salaries of Other Professional Staff	172,322	3,300	175,622	175,622	
15-000-218-320-018-000-0000-000	Purchased Professional - Educational Services	1,000		1,000	1,000	
15-000-218-600-018-000-0000-000	Supplies and Materials	2,000		2,000	1,651	349
Total Undist. Expend. - Guidance Services		<u>175,322</u>	<u>3,300</u>	<u>178,622</u>	<u>178,273</u>	<u>349</u>
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-018-000-0000-000	Salaries	65,000	(65,000)			
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>65,000</u>	<u>(65,000)</u>	<u></u>	<u></u>	<u></u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-018-000-0000-000	Purchased Professional - Educational Service	1,000		1,000		1,000
Total Undist. Expend. - Instructional Staff Training Serv.		<u>1,000</u>	<u></u>	<u>1,000</u>	<u></u>	<u>1,000</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-018-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	376,532	6,900	383,432	383,432	
15-000-240-105-018-000-0000-000	Salaries of Secretarial and Clerical Assistants	105,552	(5,917)	99,635	99,635	
15-000-240-590-018-000-0000-000	Other Purchased Services (400-500 series)	500		500		500
15-000-240-600-018-000-0000-000	Supplies and Materials	6,000		6,000	5,011	989
Total Undist. Expend. - Support Serv. - School Admin.		<u>488,584</u>	<u>983</u>	<u>489,567</u>	<u>488,078</u>	<u>1,489</u>
Undist. Expend. - Custodial Services						
15-000-262-100-018-000-0000-000	Salaries	67,265		67,265	67,265	
15-000-262-107-018-000-0000-000	Salaries of Non-instructional Aides	105,755	(2,311)	103,444	103,141	303
15-000-262-610-018-000-0000-000	General Supplies	1,670		1,670	1,403	267
Total Undist. Expend. - Custodial Services		<u>174,690</u>	<u>(2,311)</u>	<u>172,379</u>	<u>171,809</u>	<u>570</u>
Undist. Expend. - Security						
15-000-266-100-018-000-0000-000	Salaries	57,762	1,400	59,162	59,162	
15-000-266-610-018-000-0000-000	General Supplies	1,000		1,000	692	308
Total Undist. Expend. - Security		<u>58,762</u>	<u>1,400</u>	<u>60,162</u>	<u>59,854</u>	<u>308</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>233,452</u>	<u>(911)</u>	<u>232,541</u>	<u>231,663</u>	<u>878</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-018-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000		8,000	5,802	2,198
Total Undist. Expend. - Student Transportation Serv.		<u>8,000</u>	<u></u>	<u>8,000</u>	<u>5,802</u>	<u>2,198</u>
UNALLOCATED BENEFITS						
15-000-291-220-018-000-0000-000	Social Security Contributions	57,914	5,686	63,600	63,416	184
15-000-291-249-018-000-0000-000	Other Retirement Contributions - Regular	180,240	35,760	216,000	213,966	2,034
15-000-291-270-018-000-0000-000	Health Benefits	1,896,720	22,162	1,918,882	1,918,882	
TOTAL UNALLOCATED BENEFITS		<u>2,134,874</u>	<u>63,608</u>	<u>2,198,482</u>	<u>2,196,264</u>	<u>2,218</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>2,134,874</u>	<u>63,608</u>	<u>2,198,482</u>	<u>2,196,264</u>	<u>2,218</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 18</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,177,287</u>	<u>3,880</u>	<u>3,181,167</u>	<u>3,172,889</u>	<u>8,278</u>
TOTAL CURRENT EXPENDITURES		<u>7,710,925</u>	<u>(198,196)</u>	<u>7,512,729</u>	<u>7,470,151</u>	<u>42,578</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>7,710,925</u>	<u>(198,196)</u>	<u>7,512,729</u>	<u>7,470,151</u>	<u>42,578</u>
Other Financing Sources:						
Total Other Financing Sources	Operating Transfer In	<u>7,710,925</u>	<u>(198,196)</u>	<u>7,512,729</u>	<u>7,470,151</u>	<u>42,578</u>
		<u>7,710,925</u>	<u>(198,196)</u>	<u>7,512,729</u>	<u>7,470,151</u>	<u>42,578</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-019-000-0000-000 Kindergarten - Salaries of Teachers	201,450	4,800	206,250	206,250	
15-120-100-101-019-000-0000-000 Grades 1-5 - Salaries of Teachers	1,640,715	(18,321)	1,622,394	1,616,170	6,224
Regular Programs - Undistributed Instruction					
15-190-100-106-019-000-0000-000 Other Salaries for Instruction	80,583	2,989	83,572	83,410	161
15-190-100-610-019-000-0000-000 General Supplies	38,424	(69)	38,355	33,836	4,519
15-190-100-800-019-000-0000-000 Other Objects	1,000		1,000		1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,962,172</u>	<u>(10,602)</u>	<u>1,951,570</u>	<u>1,939,666</u>	<u>11,904</u>
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
15-201-100-610-019-000-0000-000 General Supplies	3,000		3,000	2,975	25
Total Intellectual Disability - Mild	<u>3,000</u>		<u>3,000</u>	<u>2,975</u>	<u>25</u>
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-019-000-0000-000 Salaries of Teachers	66,060	40,973	107,033	107,033	
15-204-100-106-019-000-0000-000 Other Salaries for Instruction	52,669	1,400	54,069	54,069	
Total Learning and/or Language Disabilities - Mild/Moderate	<u>118,729</u>	<u>42,373</u>	<u>161,102</u>	<u>161,102</u>	
Resource Room/Resource Center:					
15-213-100-101-019-000-0000-000 Salaries of Teachers	221,843	53,871	275,714	275,714	
15-213-100-610-019-000-0000-000 General Supplies	2,500		2,500	2,383	117
Total Resource Room/Resource Center	<u>224,343</u>	<u>53,871</u>	<u>278,214</u>	<u>278,097</u>	<u>117</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>346,072</u>	<u>96,244</u>	<u>442,316</u>	<u>442,174</u>	<u>142</u>
Bilingual Education - Instruction					
15-240-100-101-019-000-0000-000 Salaries of Teachers	211,200	2,800	214,000	214,000	
15-240-100-610-019-000-0000-000 General Supplies	2,500		2,500	2,500	
Total Bilingual Education - Instruction	<u>213,700</u>	<u>2,800</u>	<u>216,500</u>	<u>216,500</u>	
Total Instruction and At-Risk Programs	<u>2,521,944</u>	<u>88,443</u>	<u>2,610,387</u>	<u>2,598,340</u>	<u>12,046</u>
Undistributed Expenditures - Health Services					
15-000-213-100-019-000-0000-000 Salaries	96,625	2,400	99,025	99,025	
15-000-213-600-019-000-0000-000 Supplies and Materials	600	69	669	352	317
Total Undistributed Expenditures - Health Services	<u>97,225</u>	<u>2,469</u>	<u>99,694</u>	<u>99,377</u>	<u>317</u>
Undist. Expend. - Guidance Services					
15-000-218-104-019-000-0000-000 Salaries of Other Professional Staff	29,728	2,320	32,048	32,048	
15-000-218-600-019-000-0000-000 Supplies and Materials	300		300		300
Total Undist. Expend. - Guidance Services	<u>30,028</u>	<u>2,320</u>	<u>32,348</u>	<u>32,048</u>	<u>300</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-500-019-000-0000-000 Other Purchased Services (400-500 series)	875		875		875
15-000-222-600-019-000-0000-000 Supplies and Materials	500		500	498	2
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,375</u>		<u>1,375</u>	<u>498</u>	<u>877</u>
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-019-000-0000-000 Supplies and Materials	2,000		2,000	1,477	523
Total Undist. Expend. - Instructional Staff Training Serv.	<u>2,000</u>		<u>2,000</u>	<u>1,477</u>	<u>523</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-019-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	216,435	6,540	222,975	222,975	
15-000-240-105-019-000-0000-000 Salaries of Secretarial and Clerical Assistants	53,176	1,904	55,080	55,080	
15-000-240-600-019-000-0000-000 Supplies and Materials	9,000		9,000	8,932	68
Total Undist. Expend. - Support Serv. - School Admin.	<u>278,611</u>	<u>8,444</u>	<u>287,055</u>	<u>286,987</u>	<u>68</u>
Undist. Expend. - Custodial Services					
15-000-262-100-019-000-0000-000 Salaries	56,415	(3,477)	52,938	52,938	
15-000-262-107-019-000-0000-000 Salaries of Non-instructional Aides	57,755	(3,622)	54,133	54,133	
15-000-262-610-019-000-0000-000 General Supplies	848		848	800	48
Total Undist. Expend. - Custodial Services	<u>115,018</u>	<u>(7,099)</u>	<u>107,919</u>	<u>107,872</u>	<u>48</u>
Undist. Expend. - Security					
15-000-266-610-019-000-0000-000 General Supplies	576		576	571	5
Total Undist. Expend. - Security	<u>576</u>		<u>576</u>	<u>571</u>	<u>5</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>115,594</u>	<u>(7,099)</u>	<u>108,495</u>	<u>108,443</u>	<u>52</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-019-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	2,500		2,500	490	2,010
Total Undist. Expend. - Student Transportation Serv.	<u>2,500</u>		<u>2,500</u>	<u>490</u>	<u>2,010</u>
UNALLOCATED BENEFITS					
15-000-291-220-019-000-0000-000 Social Security Contributions	34,369	7,010	41,379	41,294	85
15-000-291-249-019-000-0000-000 Other Retirement Contributions - Regular	72,059	41,234	113,293	112,155	1,138
15-000-291-270-019-000-0000-000 Health Benefits	985,695	7,245	992,940	992,629	311
TOTAL UNALLOCATED BENEFITS	<u>1,092,123</u>	<u>55,489</u>	<u>1,147,612</u>	<u>1,146,078</u>	<u>1,534</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,092,123</u>	<u>55,489</u>	<u>1,147,612</u>	<u>1,146,078</u>	<u>1,534</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,619,456</u>	<u>61,623</u>	<u>1,681,079</u>	<u>1,675,399</u>	<u>5,681</u>
TOTAL CURRENT EXPENDITURES	<u>4,141,400</u>	<u>150,066</u>	<u>4,291,466</u>	<u>4,273,739</u>	<u>17,727</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,141,400</u>	<u>150,066</u>	<u>4,291,466</u>	<u>4,273,739</u>	<u>17,727</u>
Other Financing Sources:					
Operating Transfer In	<u>4,141,400</u>	<u>150,066</u>	<u>4,291,466</u>	<u>4,273,739</u>	<u>17,727</u>
Total Other Financing Sources	<u>4,141,400</u>	<u>150,066</u>	<u>4,291,466</u>	<u>4,273,739</u>	<u>17,727</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School: No. 20	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-020-000-0000-000	Kindergarten - Salaries of Teachers	102,525	1,400	103,925	103,925
15-120-100-101-020-000-0000-000	Grades 1-5 - Salaries of Teachers	1,134,112	(123,222)	1,010,890	1,009,088
15-130-100-101-020-000-0000-000	Grades 6-8 - Salaries of Teachers	717,014	(38,931)	678,083	678,083
Regular Programs - Undistributed Instruction					
15-190-100-106-020-000-0000-000	Other Salaries for Instruction	95,553	2,680	98,233	97,985
15-190-100-610-020-000-0000-000	General Supplies	15,550		15,550	8,541
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,064,754	(158,072)	1,906,682	1,897,623
SPECIAL EDUCATION - INSTRUCTION					
Emotional Regulation Impairment:					
15-209-100-101-020-000-0000-000	Salaries of Teachers	431,027	(56,670)	374,357	374,357
15-209-100-106-020-000-0000-000	Other Salaries for Instruction	347,253	(36,724)	310,529	308,265
Total Emotional Regulation Impairment		778,280	(93,394)	684,886	682,622
Resource Room/Resource Center:					
15-213-100-101-020-000-0000-000	Salaries of Teachers	421,690	(174,505)	247,185	244,333
15-213-100-610-020-000-0000-000	General Supplies	5,000		5,000	1,336
Total Resource Room/Resource Center		426,690	(174,505)	252,185	245,669
Autism:					
15-214-100-101-020-000-0000-000	Salaries of Teachers	418,635	(163,688)	254,947	252,443
15-214-100-106-020-000-0000-000	Other Salaries for Instruction	272,796	(10,730)	262,066	262,066
Total Autism		691,431	(174,418)	517,013	514,509
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,896,401	(442,317)	1,454,084	1,442,800
Bilingual Education - Instruction					
15-240-100-101-020-000-0000-000	Salaries of Teachers	106,033	1,400	107,433	107,433
15-240-100-610-020-000-0000-000	General Supplies	2,000		2,000	
Total Bilingual Education - Instruction		108,033	1,400	109,433	107,433
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-020-053-0000-000	Salaries	3,450		3,450	3,450
15-401-100-600-020-000-0000-000	Supplies and Materials	6,000	(5,500)	500	500
Total School-Spon. Cocurricular Actvts. - Inst.		9,450	(5,500)	3,950	3,950
Undistributed Expenditures - Health Services					
15-000-213-100-020-000-0000-000	Salaries	102,125	1,367	103,492	103,492
15-000-213-600-020-000-0000-000	Supplies and Materials	300		300	300
Total Undistributed Expenditures - Health Services		102,425	1,367	103,792	103,492
Undist. Expend. - Guidance Services					
15-000-218-104-020-000-0000-000	Salaries of Other Professional Staff	270,152	(64,034)	206,118	206,118
15-000-218-600-020-000-0000-000	Supplies and Materials	300		300	300
Total Undist. Expend. - Guidance Services		270,452	(64,034)	206,418	206,118
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-020-000-0000-000	Salaries	59,203	6,137	65,340	65,340
Total Undist. Expend. - Edu. Media Serv./Sch. Library		59,203	6,137	65,340	65,340
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-020-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	208,580	33,303	241,883	241,883
15-000-240-105-020-000-0000-000	Salaries of Secretarial and Clerical Assistants	122,888	4,404	127,292	127,292
15-000-240-590-020-000-0000-000	Other Purchased Services (400-500 series)	500		500	221
15-000-240-600-020-000-0000-000	Supplies and Materials	26,160		26,160	23,933
Total Undist. Expend. - Support Serv. - School Admin.		358,128	37,707	395,835	393,329
Undist. Expend. - Custodial Services					
15-000-262-100-020-000-0000-000	Salaries	110,277	(14,372)	95,905	95,905
15-000-262-107-020-000-0000-000	Salaries of Non-instructional Aides	57,755	(20,451)	37,304	37,304
15-000-262-610-020-000-0000-000	General Supplies	825		825	781
Total Undist. Expend. - Custodial Services		168,857	(34,823)	134,034	133,990
Undist. Expend. - Security					
15-000-266-100-020-000-0000-000	Salaries	54,312	1,400	55,712	55,712
Total Undist. Expend. - Security		54,312	1,400	55,712	55,712
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		223,169	(33,423)	189,746	189,702
15-000-270-512-020-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	5,500	8,500	4,868
Total Undist. Expend. - Student Transportation Serv.		3,000	5,500	8,500	4,868
UNALLOCATED BENEFITS					
15-000-291-220-020-000-0000-000	Social Security Contributions	95,150	(3,746)	91,404	91,352
15-000-291-249-020-000-0000-000	Other Retirement Contributions - Regular	87,007	12,638	99,645	97,895
15-000-291-270-020-000-0000-000	Health Benefits	1,551,531	16,056	1,567,587	1,567,587
TOTAL UNALLOCATED BENEFITS		1,733,688	24,949	1,758,637	1,756,835
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,733,688	24,949	1,758,637	1,756,835
TOTAL UNDISTRIBUTED EXPENDITURES		2,750,065	(21,797)	2,728,268	2,719,683
TOTAL CURRENT EXPENDITURES		6,828,703	(626,287)	6,202,416	6,167,539
TOTAL SCHOOL BASED EXPENDITURES		6,828,703	(626,287)	6,202,416	6,167,539
Other Financing Sources:					
Total Other Financing Sources	Operating Transfer In	6,828,703	(626,287)	6,202,416	6,167,539
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	6,828,703	(626,287)	6,202,416	6,167,539
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 21</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-021-000-0000-000	Kindergarten - Salaries of Teachers	308,702	(29,750)	278,952	278,952	
15-120-100-101-021-000-0000-000	Grades 1-5 - Salaries of Teachers	1,082,265	(67,132)	1,015,133	1,015,133	
15-120-100-101-021-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000		4,000	3,639	361
15-130-100-101-021-000-0000-000	Grades 6-8 - Salaries of Teachers	1,060,689	(142,109)	918,580	912,992	5,589
15-130-100-101-021-056-0000-000	Grades 6-8 - Salaries of Teachers	4,000		4,000	3,859	141
Regular Programs - Undistributed Instruction						
15-190-100-106-021-000-0000-000	Other Salaries for Instruction	154,229	4,200	158,429	158,429	
15-190-100-610-021-000-0000-000	General Supplies	42,000	5,575	47,575	37,403	10,171
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,655,885</u>	<u>(229,216)</u>	<u>2,426,669</u>	<u>2,410,407</u>	<u>16,261</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-021-000-0000-000	Salaries of Teachers	206,417	(68,824)	137,593	137,437	156
15-204-100-106-021-000-0000-000	Other Salaries for Instruction	119,823	(2,750)	117,073	116,580	493
Total Learning and/or Language Disabilities - Mild/Moderate		<u>326,240</u>	<u>(71,574)</u>	<u>254,666</u>	<u>254,017</u>	<u>649</u>
Resource Room/Resource Center:						
15-213-100-101-021-000-0000-000	Salaries of Teachers	461,728	(58,419)	403,309	401,659	1,650
15-213-100-610-021-000-0000-000	General Supplies	10,000	(578)	9,422	7,678	1,744
Total Resource Room/Resource Center		<u>471,728</u>	<u>(58,997)</u>	<u>412,731</u>	<u>409,337</u>	<u>3,394</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>797,968</u>	<u>(130,571)</u>	<u>667,397</u>	<u>663,354</u>	<u>4,043</u>
Bilingual Education - Instruction						
15-240-100-101-021-000-0000-000	Salaries of Teachers	937,260	(214,449)	722,811	702,618	20,193
15-240-100-106-021-000-0000-000	Other Salaries for Instruction	46,346	3,656	50,002	50,002	
15-240-100-610-021-000-0000-000	General Supplies	32,280	(4,780)	27,500	25,942	1,558
Total Bilingual Education - Instruction		<u>1,015,886</u>	<u>(215,573)</u>	<u>800,313</u>	<u>778,561</u>	<u>21,751</u>
Total Instruction and At-Risk Programs		<u>4,469,739</u>	<u>(575,361)</u>	<u>3,894,378</u>	<u>3,852,323</u>	<u>42,056</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-021-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	12,022	341	12,363	12,363	
Total Undistributed Expend. - Attend. & Social Work		<u>12,022</u>	<u>341</u>	<u>12,363</u>	<u>12,363</u>	
Undistributed Expenditures - Health Services						
15-000-213-100-021-000-0000-000	Salaries	65,000	(5,090)	59,910	59,910	
15-000-213-600-021-000-0000-000	Supplies and Materials	500		500	494	6
Total Undistributed Expenditures - Health Services		<u>65,500</u>	<u>(5,090)</u>	<u>60,410</u>	<u>60,404</u>	<u>6</u>
Undist. Expend. - Guidance Services						
15-000-218-104-021-000-0000-000	Salaries of Other Professional Staff	102,667	2,400	105,067	105,067	
15-000-218-600-021-000-0000-000	Supplies and Materials	500	(92)	408	408	
Total Undist. Expend. - Guidance Services		<u>103,167</u>	<u>2,308</u>	<u>105,475</u>	<u>105,475</u>	
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-021-000-0000-000	Purchased Prof- Educational Services	12,000	(12,000)			
Total Undist. Expend. - Improvement of Inst. Serv.		<u>12,000</u>	<u>(12,000)</u>			
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-021-000-0000-000	Salaries	104,967	336	105,303	104,771	532
15-000-222-600-021-000-0000-000	Supplies and Materials	300		300	300	
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>105,267</u>	<u>336</u>	<u>105,603</u>	<u>105,071</u>	<u>532</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-021-000-0000-000	Other Purchased Services (400-500 series)		1,704	1,704	1,447	257
Total Undist. Expend. - Instructional Staff Training Serv.			<u>1,704</u>	<u>1,704</u>	<u>1,447</u>	<u>257</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-021-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	476,798	6,000	482,798	482,798	
15-000-240-105-021-000-0000-000	Salaries of Secretarial and Clerical Assistants	108,152	90	108,242	108,242	
15-000-240-600-021-000-0000-000	Supplies and Materials	15,000	(5,712)	9,288	7,796	1,492
Total Undist. Expend. - Support Serv. - School Admin.		<u>599,950</u>	<u>378</u>	<u>600,328</u>	<u>598,836</u>	<u>1,492</u>
Undist. Expend. - Custodial Services						
15-000-262-100-021-000-0000-000	Salaries	68,815		68,815	68,815	
15-000-262-107-021-000-0000-000	Salaries of Non-instructional Aides	57,755	(30,936)	26,819	26,710	109
15-000-262-610-021-000-0000-000	General Supplies	1,595		1,595	1,595	
Total Undist. Expend. - Custodial Services		<u>128,165</u>	<u>(30,936)</u>	<u>97,229</u>	<u>97,120</u>	<u>109</u>
Undist. Expend. - Security						
15-000-266-100-021-000-0000-000	Salaries	108,674	2,800	111,474	111,474	
15-000-266-610-021-000-0000-000	General Supplies	500		500	500	
Total Undist. Expend. - Security		<u>109,174</u>	<u>2,800</u>	<u>111,974</u>	<u>111,974</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>237,339</u>	<u>(28,136)</u>	<u>209,203</u>	<u>209,094</u>	<u>109</u>
UNALLOCATED BENEFITS						
15-000-291-220-021-000-0000-000	Social Security Contributions	77,795	5,668	83,463	83,240	223
15-000-291-249-021-000-0000-000	Other Retirement Contributions - Regular	161,462	45,827	207,289	205,620	1,669
15-000-291-270-021-000-0000-000	Health Benefits	1,614,149	20,363	1,634,512	1,634,512	
TOTAL UNALLOCATED BENEFITS		<u>1,853,406</u>	<u>71,858</u>	<u>1,925,264</u>	<u>1,923,372</u>	<u>1,892</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,853,406</u>	<u>71,858</u>	<u>1,925,264</u>	<u>1,923,372</u>	<u>1,892</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,988,651</u>	<u>31,699</u>	<u>3,020,350</u>	<u>3,016,063</u>	<u>4,287</u>
TOTAL CURRENT EXPENDITURES		<u>7,458,390</u>	<u>(543,661)</u>	<u>6,914,729</u>	<u>6,868,386</u>	<u>46,343</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>7,458,390</u>	<u>(543,661)</u>	<u>6,914,729</u>	<u>6,868,386</u>	<u>46,343</u>
Other Financing Sources:						
Operating Transfer In		<u>7,458,390</u>	<u>(543,661)</u>	<u>6,914,729</u>	<u>6,868,386</u>	<u>46,343</u>
Total Other Financing Sources		<u>7,458,390</u>	<u>(543,661)</u>	<u>6,914,729</u>	<u>6,868,386</u>	<u>46,343</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 24</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-024-000-0000-000	Kindergarten - Salaries of Teachers	169,967	16,280	186,247	186,247	
15-120-100-101-024-000-0000-000	Grades 1-5 - Salaries of Teachers	1,637,199	105,717	1,742,916	1,741,697	1,220
15-120-100-101-024-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000	3,449	5,449	5,449	
15-130-100-101-024-000-0000-000	Grades 6-8 - Salaries of Teachers	1,231,668	(211,702)	1,019,966	986,931	33,035
15-130-100-101-024-056-0000-000	Grades 6-8 - Salaries of Teachers	2,000		2,000	1,887	113
Regular Programs - Undistributed Instruction						
15-190-100-106-024-000-0000-000	Other Salaries for Instruction	87,119	3,150	90,269	90,269	
15-190-100-320-024-000-0000-000	Purchased Professional-Educational Services	20,000	(5,600)	14,400	8,400	6,000
15-190-100-610-024-000-0000-000	General Supplies	32,195	(4,120)	28,075	22,090	5,985
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>3,182,148</u>	<u>(92,826)</u>	<u>3,089,322</u>	<u>3,042,969</u>	<u>46,353</u>
SPECIAL EDUCATION - INSTRUCTION						
Multiple Disabilities:						
15-212-100-101-024-000-0000-000	Salaries of Teachers	230,522	27,933	258,455	258,455	
15-212-100-106-024-000-0000-000	Other Salaries for Instruction	98,125	(10,520)	87,605	87,605	
Total Multiple Disabilities		<u>328,647</u>	<u>17,413</u>	<u>346,060</u>	<u>346,060</u>	
Resource Room/Resource Center:						
15-213-100-101-024-000-0000-000	Salaries of Teachers	588,067	52,185	640,252	640,252	
15-213-100-610-024-000-0000-000	General Supplies	6,500		6,500	5,625	875
Total Resource Room/Resource Center		<u>594,567</u>	<u>52,185</u>	<u>646,752</u>	<u>645,877</u>	<u>875</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>923,214</u>	<u>69,598</u>	<u>992,812</u>	<u>991,937</u>	<u>875</u>
Bilingual Education - Instruction						
15-240-100-101-024-000-0000-000	Salaries of Teachers	787,843	(74,322)	713,521	713,054	467
15-240-100-106-024-000-0000-000	Other Salaries for Instruction	55,029	1,400	56,429	56,429	
15-240-100-610-024-000-0000-000	General Supplies	25,000		25,000	20,951	4,049
Total Bilingual Education - Instruction		<u>867,872</u>	<u>(72,922)</u>	<u>794,950</u>	<u>790,435</u>	<u>4,515</u>
Before/After School Programs - Instruction						
15-421-100-101-024-053-0000-000	Salaries of Teachers	7,350	5,870	13,220	10,195	3,025
Total Before/After School Programs - Instruction		<u>7,350</u>	<u>5,870</u>	<u>13,220</u>	<u>10,195</u>	<u>3,025</u>
Total Before/After School Programs		<u>7,350</u>	<u>5,870</u>	<u>13,220</u>	<u>10,195</u>	<u>3,025</u>
Total Instruction and At-Risk Programs		<u>4,980,584</u>	<u>(90,280)</u>	<u>4,890,304</u>	<u>4,835,536</u>	<u>54,768</u>
Undistributed Expenditures - Health Services						
15-000-213-100-024-000-0000-000	Salaries	78,055	10,141	88,196	88,196	
15-000-213-600-024-000-0000-000	Supplies and Materials	200	1,680	1,880	1,878	2
Total Undistributed Expenditures - Health Services		<u>78,255</u>	<u>11,821</u>	<u>90,076</u>	<u>90,075</u>	<u>2</u>
Undist. Expend. - Guidance Services						
15-000-218-104-024-000-0000-000	Salaries of Other Professional Staff	123,337	11,543	134,880	134,880	
15-000-218-600-024-000-0000-000	Supplies and Materials	200	(200)			
Total Undist. Expend. - Guidance Services		<u>123,537</u>	<u>11,343</u>	<u>134,880</u>	<u>134,880</u>	
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-024-000-0000-000	Purchased Prof- Educational Services	10,000		10,000	10,000	
Total Undist. Expend. - Improvement of Inst. Serv.		<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-024-000-0000-000	Salaries	203,292	(2,936)	200,356	196,962	3,394
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>203,292</u>	<u>(2,936)</u>	<u>200,356</u>	<u>196,962</u>	<u>3,394</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-024-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	372,885	22,034	394,919	394,919	
15-000-240-105-024-000-0000-000	Salaries of Secretarial and Clerical Assistants	107,752	(1,942)	105,810	105,810	
15-000-240-590-024-000-0000-000	Other Purchased Services (400-500 series)	6,500	(4,000)	2,500	2,460	40
15-000-240-600-024-000-0000-000	Supplies and Materials	2,000		2,000	82	1,918
Total Undist. Expend. - Support Serv. - School Admin.		<u>489,137</u>	<u>16,092</u>	<u>505,229</u>	<u>503,271</u>	<u>1,958</u>
Undist. Expend. - Custodial Services						
15-000-262-100-024-000-0000-000	Salaries	61,515		61,515	61,515	
15-000-262-107-024-000-0000-000	Salaries of Non-instructional Aides	93,755	(6,031)	87,724	87,724	
15-000-262-610-024-000-0000-000	General Supplies	1,618		1,618		1,618
Total Undist. Expend. - Custodial Services		<u>156,888</u>	<u>(6,031)</u>	<u>150,857</u>	<u>149,239</u>	<u>1,618</u>
Undist. Expend. - Security						
15-000-266-100-024-000-0000-000	Salaries	55,000	6,252	61,252	60,492	761
15-000-266-610-024-000-0000-000	General Supplies	500		500		500
Total Undist. Expend. - Security		<u>55,500</u>	<u>6,252</u>	<u>61,752</u>	<u>60,492</u>	<u>1,261</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>212,388</u>	<u>221</u>	<u>212,609</u>	<u>209,730</u>	<u>2,879</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-024-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	(70)	3,930	3,930	
Total Undist. Expend. - Student Transportation Serv.		<u>4,000</u>	<u>(70)</u>	<u>3,930</u>	<u>3,930</u>	
UNALLOCATED BENEFITS						
15-000-291-220-024-000-0000-000	Social Security Contributions	71,581	5,550	77,131	77,090	41
15-000-291-249-024-000-0000-000	Other Retirement Contributions - Regular	175,563	33,369	208,932	206,148	2,784
15-000-291-270-024-000-0000-000	Health Benefits	1,747,099	15,822	1,762,921	1,762,921	
TOTAL UNALLOCATED BENEFITS		<u>1,994,243</u>	<u>54,741</u>	<u>2,048,984</u>	<u>2,046,159</u>	<u>2,825</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,994,243</u>	<u>54,741</u>	<u>2,048,984</u>	<u>2,046,159</u>	<u>2,825</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,114,852</u>	<u>91,211</u>	<u>3,206,063</u>	<u>3,195,006</u>	<u>11,056</u>
TOTAL CURRENT EXPENDITURES		<u>8,095,436</u>	<u>931</u>	<u>8,096,367</u>	<u>8,030,542</u>	<u>65,825</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>8,095,436</u>	<u>931</u>	<u>8,096,367</u>	<u>8,030,542</u>	<u>65,825</u>
Other Financing Sources:						
Total Other Financing Sources		<u>8,095,436</u>	<u>931</u>	<u>8,096,367</u>	<u>8,030,542</u>	<u>65,825</u>
Excess (Deficiency) of Other Financing Sources Over		<u>8,095,436</u>	<u>931</u>	<u>8,096,367</u>	<u>8,030,542</u>	<u>65,825</u>
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-025-000-0000-000	Kindergarten - Salaries of Teachers	139,510	(10,488)	129,022	129,022
15-120-100-101-025-000-0000-000	Grades 1-5 - Salaries of Teachers	1,404,079	(12,478)	1,391,601	1,389,460
15-120-100-101-025-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000		2,000	2,000
15-130-100-101-025-000-0000-000	Grades 6-8 - Salaries of Teachers	845,832	66,011	911,843	911,843
15-130-100-101-025-056-0000-000	Grades 6-8 - Salaries of Teachers	4,000		4,000	4,000
Regular Programs - Undistributed Instruction					
15-190-100-106-025-000-0000-000	Other Salaries for Instruction	101,642	(31,490)	70,152	70,152
15-190-100-500-025-000-0000-000	Other Purchased Services (400-500 series)		2,185	2,185	
15-190-100-610-025-000-0000-000	General Supplies	33,540	2,815	36,355	32,794
15-190-100-800-025-000-0000-000	Other Objects	2,000		2,000	1,070
	TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,532,603</u>	<u>16,555</u>	<u>2,549,158</u>	<u>2,536,527</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-025-000-0000-000	Salaries of Teachers	185,080	4,415	189,495	188,232
15-204-100-106-025-000-0000-000	Other Salaries for Instruction	140,914	4,560	145,474	145,474
15-204-100-500-025-000-0000-000	Other Purchased Services (400-500 series)		1,200	1,200	
15-204-100-610-025-000-0000-000	General Supplies	5,000	(1,333)	3,667	3,636
15-204-100-800-025-000-0000-000	Other Objects	600		600	
	Total Learning and/or Language Disabilities - Mild/Moderate	<u>331,594</u>	<u>8,842</u>	<u>340,436</u>	<u>339,142</u>
Resource Room/Resource Center:					
15-213-100-101-025-000-0000-000	Salaries of Teachers	348,235	20,152	368,387	368,387
15-213-100-610-025-000-0000-000	General Supplies	1,500	(1,000)	500	500
	Total Resource Room/Resource Center	<u>349,735</u>	<u>19,152</u>	<u>368,887</u>	<u>368,887</u>
	TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>681,329</u>	<u>27,994</u>	<u>709,323</u>	<u>708,029</u>
Bilingual Education - Instruction					
15-240-100-101-025-000-0000-000	Salaries of Teachers	271,521	75,625	347,146	347,146
15-240-100-500-025-000-0000-000	Other Purchased Services (400-500 series)		750	750	750
15-240-100-610-025-000-0000-000	General Supplies	3,500	(3,500)		
15-240-100-800-025-000-0000-000	Other Objects	3,000		3,000	2,500
	Total Bilingual Education - Instruction	<u>278,021</u>	<u>72,875</u>	<u>350,896</u>	<u>350,396</u>
Before/After School Programs - Instruction					
15-421-100-101-025-053-0000-000	Salaries of Teachers	14,500	(14,500)		
	Total Before/After School Programs - Instruction	<u>14,500</u>	<u>(14,500)</u>		
	Total Before/After School Programs	<u>14,500</u>	<u>(14,500)</u>		
	Total Instruction and At-Risk Programs	<u>3,506,453</u>	<u>102,924</u>	<u>3,609,377</u>	<u>3,594,952</u>
Undistributed Expenditures - Health Services					
15-000-213-100-025-000-0000-000	Salaries	103,025	1,400	104,425	104,425
15-000-213-600-025-000-0000-000	Supplies and Materials	2,000		2,000	2,000
	Total Undistributed Expenditures - Health Services	<u>105,025</u>	<u>1,400</u>	<u>106,425</u>	<u>106,425</u>
Undist. Expend. - Guidance Services					
15-000-218-104-025-000-0000-000	Salaries of Other Professional Staff	101,525	5,908	107,433	107,433
15-000-218-600-025-000-0000-000	Supplies and Materials	300		300	300
	Total Undist. Expend. - Guidance Services	<u>101,825</u>	<u>5,908</u>	<u>107,733</u>	<u>107,733</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-025-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	248,295	6,000	254,295	254,295
15-000-240-105-025-000-0000-000	Salaries of Secretarial and Clerical Assistants	108,252	(16,756)	91,496	91,496
15-000-240-590-025-000-0000-000	Other Purchased Services (400-500 series)	600		600	68
15-000-240-600-025-000-0000-000	Supplies and Materials	10,500	(4,233)	6,267	6,267
	Total Undist. Expend. - Support Serv. - School Admin.	<u>367,647</u>	<u>(14,989)</u>	<u>352,658</u>	<u>352,126</u>
Undist. Expend. - Custodial Services					
15-000-262-100-025-000-0000-000	Salaries	67,265		67,265	67,265
15-000-262-107-025-000-0000-000	Salaries of Non-instructional Aides	69,755	(20,622)	49,133	49,133
15-000-262-610-025-000-0000-000	General Supplies	1,330	3,000	4,330	2,455
	Total Undist. Expend. - Custodial Services	<u>138,350</u>	<u>(17,622)</u>	<u>120,728</u>	<u>118,854</u>
Undist. Expend. - Security					
15-000-266-100-025-000-0000-000	Salaries	55,862	1,400	57,262	57,262
15-000-266-610-025-000-0000-000	General Supplies	800		800	800
	Total Undist. Expend. - Security	<u>56,662</u>	<u>1,400</u>	<u>58,062</u>	<u>58,062</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
	Undist. Expend. - Student Transportation Serv.	<u>195,012</u>	<u>(16,222)</u>	<u>178,790</u>	<u>176,916</u>
15-000-270-512-025-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000		4,000	980
	Total Undist. Expend. - Student Transportation Serv.	<u>4,000</u>		<u>4,000</u>	<u>980</u>
UNALLOCATED BENEFITS					
15-000-291-220-025-000-0000-000	Social Security Contributions	62,422	720	63,142	63,026
15-000-291-249-025-000-0000-000	Other Retirement Contributions - Regular	117,194	46,118	163,312	160,256
15-000-291-270-025-000-0000-000	Health Benefits	1,601,691	7,062	1,608,753	1,608,753
	TOTAL UNALLOCATED BENEFITS	<u>1,781,307</u>	<u>53,900</u>	<u>1,835,207</u>	<u>1,832,035</u>
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,781,307</u>	<u>53,900</u>	<u>1,835,207</u>	<u>1,832,035</u>
TOTAL UNDISTRIBUTED EXPENDITURES					
		<u>2,554,816</u>	<u>29,997</u>	<u>2,584,813</u>	<u>2,576,215</u>
TOTAL CURRENT EXPENDITURES					
		<u>6,061,269</u>	<u>132,921</u>	<u>6,194,190</u>	<u>6,171,167</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-130-100-730-025-000-0000-000	Grades 6-8	2,500		2,500		2,500
15-000-240-730-025-000-0000-000	Undistributed Expenditures - School Admin.	9,500		9,500	8,132	1,368
Total Equipment		<u>12,000</u>		<u>12,000</u>	<u>8,132</u>	<u>3,868</u>
TOTAL CAPITAL OUTLAY		<u>12,000</u>		<u>12,000</u>	<u>8,132</u>	<u>3,868</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>6,073,269</u>	<u>132,921</u>	<u>6,206,190</u>	<u>6,179,299</u>	<u>26,891</u>
Other Financing Sources:						
Total Other Financing Sources	Operating Transfer In	<u>6,073,269</u>	<u>132,921</u>	<u>6,206,190</u>	<u>6,179,299</u>	<u>26,891</u>
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 26</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-026-000-0000-000 Kindergarten - Salaries of Teachers	189,912	(13,704)	176,208	174,030	2,178
15-120-100-101-026-000-0000-000 Grades 1-5 - Salaries of Teachers	869,550	(126,099)	743,451	735,586	7,865
15-130-100-101-026-000-0000-000 Grades 6-8 - Salaries of Teachers	743,673	(102,936)	640,737	640,347	390
15-130-100-101-026-056-0000-000 Grades 6-8 - Salaries of Teachers	6,000		6,000		6,000
Regular Programs - Undistributed Instruction					
15-190-100-106-026-000-0000-000 Other Salaries for Instruction	102,115	127	102,242	85,781	16,461
15-190-100-610-026-000-0000-000 General Supplies	50,105	(12,160)	37,945	32,239	5,706
15-190-100-800-026-000-0000-000 Other Objects	4,000		4,000		4,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,965,355	(254,772)	1,710,583	1,667,983	42,601
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-026-000-0000-000 Salaries of Teachers	185,207	(18,979)	166,228	166,228	
15-204-100-106-026-000-0000-000 Other Salaries for Instruction	54,529	(3,762)	50,767	47,971	2,796
15-204-100-610-026-000-0000-000 General Supplies	3,000		3,000		3,000
Total Learning and/or Language Disabilities - Mild/Moderate	242,736	(22,741)	219,995	214,199	5,796
Resource Room/Resource Center:					
15-213-100-101-026-000-0000-000 Salaries of Teachers	629,060	(254,652)	374,408	373,627	781
Total Resource Room/Resource Center	629,060	(254,652)	374,408	373,627	781
TOTAL SPECIAL EDUCATION - INSTRUCTION	871,796	(277,393)	594,403	587,826	6,577
Bilingual Education - Instruction					
15-240-100-101-026-000-0000-000 Salaries of Teachers	114,551	1,336	115,887	115,887	
Total Bilingual Education - Instruction	114,551	1,336	115,887	115,887	
Before/After School Programs - Instruction					
15-421-100-101-026-053-0000-000 Salaries of Teachers	11,340		11,340		11,340
15-421-100-106-026-053-0000-000 Other Salaries for Instruction	900		900		900
Total Before/After School Programs - Instruction	12,240		12,240		12,240
Total Before/After School Programs	12,240		12,240		12,240
Total Instruction and At-Risk Programs	2,963,942	(530,828)	2,433,114	2,371,696	61,418
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-026-000-0000-000 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	12,022	(1,887)	10,135	10,135	
Total Undistributed Expend. - Attend. & Social Work	12,022	(1,887)	10,135	10,135	
Undistributed Expenditures - Health Services					
15-000-213-100-026-000-0000-000 Salaries	102,525	(72,436)	30,089	28,385	1,704
15-000-213-600-026-000-0000-000 Supplies and Materials	500		500		500
Total Undistributed Expenditures - Health Services	103,025	(72,436)	30,589	28,385	2,204
Undist. Expend. - Guidance Services					
15-000-218-104-026-000-0000-000 Salaries of Other Professional Staff	70,494	4,561	75,055	75,055	
15-000-218-600-026-000-0000-000 Supplies and Materials	4,065		4,065		4,065
Total Undist. Expend. - Guidance Services	74,559	4,561	79,120	75,055	4,065
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-026-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	315,053	6,964	322,017	322,017	
15-000-240-105-026-000-0000-000 Salaries of Secretarial and Clerical Assistants	107,152	(19,610)	87,542	87,542	
15-000-240-600-026-000-0000-000 Supplies and Materials	7,000		7,000	6,810	190
Total Undist. Expend. - Support Serv. - School Admin.	429,205	(12,646)	416,559	416,370	190
Undist. Expend. - Custodial Services					
15-000-262-100-026-000-0000-000 Salaries	34,758	(4,807)	29,951	29,951	
15-000-262-107-026-000-0000-000 Salaries of Non-instructional Aides	36,000	(12,825)	23,175	23,115	61
15-000-262-610-026-000-0000-000 General Supplies	1,260		1,260	1,110	150
Total Undist. Expend. - Custodial Services	72,018	(17,632)	54,386	54,176	211
Undist. Expend. - Security					
15-000-266-100-026-000-0000-000 Salaries	54,312	(7,725)	46,587	46,587	
15-000-266-610-026-000-0000-000 General Supplies	3,000		3,000		3,000
Total Undist. Expend. - Security	57,312	(7,725)	49,587	46,587	3,000
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	129,330	(25,357)	103,973	100,763	3,211
15-000-270-512-026-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000		5,000		5,000
Total Undist. Expend. - Student Transportation Serv.	5,000		5,000		5,000
UNALLOCATED BENEFITS					
15-000-291-220-026-000-0000-000 Social Security Contributions	52,774	(4,530)	48,244	47,867	377
15-000-291-249-026-000-0000-000 Other Retirement Contributions - Regular	102,188	41,750	143,938	139,586	4,352
15-000-291-270-026-000-0000-000 Health Benefits	1,161,614	14,509	1,176,123	1,176,123	
TOTAL UNALLOCATED BENEFITS	1,316,576	51,729	1,368,305	1,363,576	4,729
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,316,576	51,729	1,368,305	1,363,576	4,729
TOTAL UNDISTRIBUTED EXPENDITURES	2,069,717	(56,036)	2,013,681	1,994,283	19,398
TOTAL CURRENT EXPENDITURES	5,033,659	(586,864)	4,446,795	4,365,979	80,816
TOTAL SCHOOL BASED EXPENDITURES	5,033,659	(586,864)	4,446,795	4,365,979	80,816
Other Financing Sources:					
Operating Transfer In					
Total Other Financing Sources	5,033,659	(586,864)	4,446,795	4,365,979	80,816
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 27</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-027-000-0000-000 Kindergarten - Salaries of Teachers	342,610	6,000	348,610	348,610	
15-120-100-101-027-000-0000-000 Grades 1-5 - Salaries of Teachers	2,251,414	(127,947)	2,123,467	2,116,823	6,644
15-120-100-101-027-056-0000-000 Grades 1-5 - Salaries of Teachers	6,000	4,649	10,649	10,649	
15-130-100-101-027-000-0000-000 Grades 6-8 - Salaries of Teachers	398,780	(48,567)	350,213	343,569	6,644
Regular Programs - Undistributed Instruction					
15-190-100-106-027-000-0000-000 Other Salaries for Instruction	217,524	(53,414)	164,110	163,826	284
15-190-100-610-027-000-0000-000 General Supplies	62,280		62,280	49,907	12,373
15-190-100-800-027-000-0000-000 Other Objects	7,200		7,200	4,652	2,548
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,285,808	(219,279)	3,066,529	3,038,036	28,493
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-027-000-0000-000 Salaries of Teachers	202,590	4,561	207,151	206,219	932
15-204-100-610-027-000-0000-000 General Supplies	5,500		5,500	4,933	567
Total Learning and/or Language Disabilities - Mild/Moderate	208,090	4,561	212,651	211,152	1,499
Resource Room/Resource Center:					
15-213-100-101-027-000-0000-000 Salaries of Teachers	506,995	(75,853)	431,142	425,671	5,471
15-213-100-610-027-000-0000-000 General Supplies	6,700		6,700	5,541	1,159
Total Resource Room/Resource Center	513,695	(75,853)	437,842	431,212	6,630
TOTAL SPECIAL EDUCATION - INSTRUCTION	721,785	(71,292)	650,493	642,364	8,129
Bilingual Education - Instruction					
15-240-100-101-027-000-0000-000 Salaries of Teachers	269,513	(17,063)	252,450	252,450	
15-240-100-610-027-000-0000-000 General Supplies	7,800		7,800	1,651	6,149
Total Bilingual Education - Instruction	277,313	(17,063)	260,250	254,101	6,149
Before/After School Programs - Instruction					
15-421-100-101-027-053-0000-000 Salaries of Teachers	8,000	(6,000)	2,000	1,925	75
Total Before/After School Programs - Instruction	8,000	(6,000)	2,000	1,925	75
Total Before/After School Programs	8,000	(6,000)	2,000	1,925	75
Total Instruction and At-Risk Programs	4,292,906	(313,634)	3,979,272	3,936,426	42,845
Undistributed Expenditures - Health Services					
15-000-213-100-027-000-0000-000 Salaries	100,267	1,400	101,667	101,667	
15-000-213-600-027-000-0000-000 Supplies and Materials	1,000		1,000	841	159
Total Undistributed Expenditures - Health Services	101,267	1,400	102,667	102,508	159
Undist. Expend. - Guidance Services					
15-000-218-104-027-000-0000-000 Salaries of Other Professional Staff	155,652	(16,447)	139,205	139,045	161
15-000-218-600-027-000-0000-000 Supplies and Materials	290		290		290
Total Undist. Expend. - Guidance Services	155,942	(16,447)	139,495	139,045	451
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-027-000-0000-000 Salaries	67,455	1,300	68,755	68,755	
15-000-222-600-027-000-0000-000 Supplies and Materials	1,000		1,000		1,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library	68,455	1,300	69,755	68,755	1,000
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-027-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	271,573	2,009	273,582	272,932	650
15-000-240-105-027-000-0000-000 Salaries of Secretarial and Clerical Assistants	116,024	(26,385)	89,639	89,397	243
15-000-240-590-027-000-0000-000 Other Purchased Services (400-500 series)	500		500		500
15-000-240-600-027-000-0000-000 Supplies and Materials	7,800	(2,500)	5,300	5,069	231
Total Undist. Expend. - Support Serv. - School Admin.	395,897	(26,875)	369,022	367,397	1,624
Undist. Expend. - Custodial Services					
15-000-262-100-027-000-0000-000 Salaries	71,215		71,215	71,215	
15-000-262-107-027-000-0000-000 Salaries of Non-instructional Aides	105,755	(1,728)	104,027	103,724	303
15-000-262-610-027-000-0000-000 General Supplies	1,640		1,640	132	1,508
Total Undist. Expend. - Custodial Services	178,610	(1,728)	176,882	175,072	1,810
Undist. Expend. - Security					
15-000-266-100-027-000-0000-000 Salaries	53,112	1,900	55,012	55,012	
Total Undist. Expend. - Security	53,112	1,900	55,012	55,012	
Total Undist. Expend. - Oper. & Maint. Of Plant	231,722	172	231,894	230,084	1,810
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-027-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	9,000	6,000	15,000	10,222	4,778
Total Undist. Expend. - Student Transportation Serv.	9,000	6,000	15,000	10,222	4,778
UNALLOCATED BENEFITS					
15-000-291-220-027-000-0000-000 Social Security Contributions	64,255	5,520	69,775	69,742	33
15-000-291-249-027-000-0000-000 Other Retirement Contributions - Regular	127,138	71,546	198,684	195,998	2,686
15-000-291-270-027-000-0000-000 Health Benefits	1,856,567	12,951	1,869,518	1,869,218	300
TOTAL UNALLOCATED BENEFITS	2,047,960	90,017	2,137,977	2,134,958	3,019
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,047,960	90,017	2,137,977	2,134,958	3,019
TOTAL UNDISTRIBUTED EXPENDITURES	3,010,243	55,567	3,065,810	3,052,968	12,842
TOTAL CURRENT EXPENDITURES	7,303,149	(258,067)	7,045,082	6,989,395	55,687
TOTAL SCHOOL BASED EXPENDITURES	7,303,149	(258,067)	7,045,082	6,989,395	55,687
Other Financing Sources:					
Operating Transfer In	7,303,149	(258,067)	7,045,082	6,989,395	55,687
Total Other Financing Sources	7,303,149	(258,067)	7,045,082	6,989,395	55,687
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 28</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-028-000-0000-000 Kindergarten - Salaries of Teachers	253,565	(12,841)	240,724	240,265	459
15-120-100-101-028-000-0000-000 Grades 1-5 - Salaries of Teachers	1,290,593	(227,639)	1,062,954	1,062,954	
15-120-100-101-028-056-0000-000 Grades 1-5 - Salaries of Teachers	2,000		2,000	1,730	270
15-130-100-101-028-000-0000-000 Grades 6-8 - Salaries of Teachers	603,831	21,386	625,217	625,217	
Regular Programs - Undistributed Instruction					
15-190-100-106-028-000-0000-000 Other Salaries for Instruction	120,756	3,995	124,751	124,751	
15-190-100-500-028-000-0000-000 Other Purchased Services (400-500 series)	6,700		6,700	5,667	1,033
15-190-100-610-028-000-0000-000 General Supplies	40,815	(26,505)	14,310	13,213	1,097
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,318,260	(241,604)	2,076,656	2,073,796	2,860
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
15-201-100-101-028-000-0000-000 Salaries of Teachers	74,780	4,008	78,788	78,788	
15-201-100-106-028-000-0000-000 Other Salaries for Instruction	54,129	1,400	55,529	55,529	
15-201-100-610-028-000-0000-000 General Supplies	1,200		1,200	1,200	
Total Intellectual Disability - Mild	130,109	5,408	135,517	135,517	
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-028-000-0000-000 Salaries of Teachers	258,010	463	258,473	258,154	319
15-204-100-106-028-000-0000-000 Other Salaries for Instruction	184,614	(8,752)	175,862	173,133	2,729
15-204-100-610-028-000-0000-000 General Supplies	4,800		4,800	1,800	3,000
Total Learning and/or Language Disabilities - Mild/Moderate	447,424	(8,290)	439,134	433,087	6,048
Resource Room/Resource Center:					
15-213-100-101-028-000-0000-000 Salaries of Teachers	225,622	(3,214)	222,408	222,408	
15-213-100-610-028-000-0000-000 General Supplies	900		900	900	
Total Resource Room/Resource Center	226,522	(3,214)	223,308	223,308	
TOTAL SPECIAL EDUCATION - INSTRUCTION	804,055	(6,096)	797,959	791,912	6,048
Bilingual Education - Instruction					
15-240-100-101-028-000-0000-000 Salaries of Teachers	52,617	699	53,316	53,316	
15-240-100-610-028-000-0000-000 General Supplies	3,000		3,000	1,050	1,950
Total Bilingual Education - Instruction	55,617	699	56,316	54,367	1,950
Before/After School Programs - Instruction					
15-421-100-101-028-053-0000-000 Salaries of Teachers	2,000		2,000	1,391	609
15-421-100-106-028-061-0000-000 Other Salaries for Instruction	2,250		2,250	1,713	538
Total Before/After School Programs - Instruction	4,250		4,250	3,104	1,146
Total Before/After School Programs	4,250		4,250	3,104	1,146
Total Instruction and At-Risk Programs	3,182,182	(247,000)	2,935,182	2,923,178	12,004
Undistributed Expenditures - Health Services					
15-000-213-100-028-000-0000-000 Salaries	78,055	1,825	79,880	79,880	
15-000-213-600-028-000-0000-000 Supplies and Materials	500		500	283	217
Total Undistributed Expenditures - Health Services	78,555	1,825	80,380	80,163	217
Undist. Expend. - Guidance Services					
15-000-218-104-028-000-0000-000 Salaries of Other Professional Staff	39,463	2,178	41,641	39,891	1,750
15-000-218-600-028-000-0000-000 Supplies and Materials	500		500		500
Total Undist. Expend. - Guidance Services	39,963	2,178	42,141	39,891	2,250
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-028-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	275,483	6,000	281,483	281,483	
15-000-240-105-028-000-0000-000 Salaries of Secretarial and Clerical Assistants	115,480	(26,754)	88,726	88,726	
15-000-240-590-028-000-0000-000 Other Purchased Services (400-500 series)	500	1,572	2,072	1,572	500
15-000-240-600-028-000-0000-000 Supplies and Materials	9,500		9,500	7,775	1,725
15-000-240-800-028-000-0000-000 Other Objects	500		500		500
Total Undist. Expend. - Support Serv. - School Admin.	401,463	(19,182)	382,281	379,555	2,726
Undist. Expend. - Custodial Services					
15-000-262-100-028-000-0000-000 Salaries	54,515	(3,889)	50,626	50,626	
15-000-262-107-028-000-0000-000 Salaries of Non-instructional Aides	45,755	(22,738)	23,017	22,793	224
15-000-262-610-028-000-0000-000 General Supplies	1,123		1,123		1,123
Total Undist. Expend. - Custodial Services	101,393	(26,627)	74,766	73,420	1,347
Undist. Expend. - Security					
15-000-266-100-028-000-0000-000 Salaries	106,724	3,300	110,024	110,024	
15-000-266-610-028-000-0000-000 General Supplies	500		500		500
Total Undist. Expend. - Security	107,224	3,300	110,524	110,024	500
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	208,617	(23,327)	185,290	183,444	1,847
15-000-270-512-028-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	7,000	2,500	9,500	8,251	1,249
Total Undist. Expend. - Student Transportation Serv.	7,000	2,500	9,500	8,251	1,249
UNALLOCATED BENEFITS					
15-000-291-220-028-000-0000-000 Social Security Contributions	68,475	1,940	70,415	70,325	90
15-000-291-249-028-000-0000-000 Other Retirement Contributions - Regular	94,575	44,001	138,576	136,034	2,542
15-000-291-270-028-000-0000-000 Health Benefits	1,175,450	16,055	1,191,505	1,191,505	
TOTAL UNALLOCATED BENEFITS	1,338,500	61,996	1,400,496	1,397,864	2,632
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,338,500	61,996	1,400,496	1,397,864	2,632

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 28</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
TOTAL UNDISTRIBUTED EXPENDITURES		2,074,098	25,990	2,100,088	2,089,168	10,920
TOTAL CURRENT EXPENDITURES		5,256,280	(221,010)	5,035,270	5,012,346	22,924
TOTAL SCHOOL BASED EXPENDITURES		5,256,280	(221,010)	5,035,270	5,012,346	22,924
Other Financing Sources:						
Operating Transfer In		5,256,280	(221,010)	5,035,270	5,012,346	22,924
Total Other Financing Sources		5,256,280	(221,010)	5,035,270	5,012,346	22,924
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 30 (Dr. Martin Luther King Jr. Educational Complex)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-030-000-0000-000	Kindergarten - Salaries of Teachers	163,522	(11,730)	151,792	151,792
15-120-100-101-030-000-0000-000	Grades 1-5 - Salaries of Teachers	1,269,749	(67,287)	1,202,462	1,185,772
15-120-100-101-030-056-0000-000	Grades 1-5 - Salaries of Teachers	6,000	1,400	7,400	7,400
15-130-100-101-030-000-0000-000	Grades 6-8 - Salaries of Teachers	945,962	(79,673)	866,289	866,289
15-130-100-101-030-056-0000-000	Grades 6-8 - Salaries of Teachers	2,000	2,000	665	1,335
Regular Programs - Undistributed Instruction					
15-190-100-106-030-000-0000-000	Other Salaries for Instruction	121,121	(29,835)	91,286	91,286
15-190-100-500-030-000-0000-000	Other Purchased Services (400-500 series)	400	400	224	176
15-190-100-610-030-000-0000-000	General Supplies	41,040	(3,615)	37,425	27,568
15-190-100-800-030-000-0000-000	Other Objects	5,000	5,000	3,578	1,422
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,554,794	(190,741)	2,364,053	2,334,574
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-030-000-0000-000	Salaries of Teachers	65,000	(65,000)		
Total Learning and/or Language Disabilities - Mild/Moderate		65,000	(65,000)		
Emotional Regulation Impairment:					
15-209-100-101-030-000-0000-000	Salaries of Teachers	380,865	(183,083)	197,782	197,782
15-209-100-106-030-000-0000-000	Other Salaries for Instruction	463,137	(30,848)	432,289	431,810
15-209-100-610-030-000-0000-000	General Supplies	4,000	(1,350)	2,650	474
15-209-100-800-030-000-0000-000	Other Objects	2,000	2,000	2,000	2,000
Total Emotional Regulation Impairment		850,002	(215,281)	634,721	630,066
Resource Room/Resource Center:					
15-213-100-101-030-000-0000-000	Salaries of Teachers	763,093	(222,230)	540,863	538,644
15-213-100-610-030-000-0000-000	General Supplies	1,000	1,000	872	128
Total Resource Room/Resource Center		764,093	(222,230)	541,863	539,515
Autism:					
15-214-100-101-030-000-0000-000	Salaries of Teachers	865,315	(261,155)	604,160	588,475
15-214-100-106-030-000-0000-000	Other Salaries for Instruction	475,808	32,168	507,976	507,976
15-214-100-610-030-000-0000-000	General Supplies	7,000	7,000	6,684	316
Total Autism		1,348,123	(228,987)	1,119,136	1,103,135
TOTAL SPECIAL EDUCATION - INSTRUCTION		3,027,218	(731,497)	2,295,721	2,272,717
Bilingual Education - Instruction					
15-240-100-101-030-000-0000-000	Salaries of Teachers	65,455	(465)	64,990	64,990
Total Bilingual Education - Instruction		65,455	(465)	64,990	64,990
Undistributed Expenditures - Health Services					
15-000-213-100-030-000-0000-000	Salaries	260,250	(95,627)	164,623	164,623
15-000-213-600-030-000-0000-000	Supplies and Materials	300	300	300	300
Total Undistributed Expenditures - Health Services		260,550	(95,627)	164,923	164,923
Undist. Expend. - Guidance Services					
15-000-218-104-030-000-0000-000	Salaries of Other Professional Staff	284,380	(30,003)	254,377	252,933
15-000-218-600-030-000-0000-000	Supplies and Materials	300	300	300	300
Total Undist. Expend. - Guidance Services		284,680	(30,003)	254,677	253,233
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-030-000-0000-000	Salaries of Supervisor of Instruction	24,340	180	24,520	24,520
15-000-221-320-030-000-0000-000	Purchased Prof- Educational Services	12,000	12,000	217	11,783
Total Undist. Expend. - Improvement of Inst. Serv.		36,340	180	36,520	24,737
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-030-000-0000-000	Purchased Professional - Educational Service	4,000	4,000	540	3,460
Total Undist. Expend. - Instructional Staff Training Serv.		4,000	4,000	540	3,460
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-030-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	389,732	(124,000)	265,732	265,732
15-000-240-105-030-000-0000-000	Salaries of Secretarial and Clerical Assistants	106,952	4,308	111,260	111,260
15-000-240-500-030-000-0000-000	Other Purchased Services (400-500 series)		3,615	3,390	225
15-000-240-600-030-000-0000-000	Supplies and Materials	7,000	1,350	8,350	8,096
Total Undist. Expend. - Support Serv. - School Admin.		503,684	(114,727)	388,957	388,478
Undist. Expend. - Custodial Services					
15-000-262-100-030-000-0000-000	Salaries	68,815		68,815	68,815
15-000-262-107-030-000-0000-000	Salaries of Non-instructional Aides	57,755	(18,851)	38,904	38,796
15-000-262-610-030-000-0000-000	General Supplies	1,390	1,390	1,390	1,390
Total Undist. Expend. - Custodial Services		127,960	(18,851)	109,109	109,001
Undist. Expend. - Security					
15-000-266-100-030-000-0000-000	Salaries	112,824	2,800	115,624	115,624
15-000-266-610-030-000-0000-000	General Supplies	300	300	300	300
Total Undist. Expend. - Security		113,124	2,800	115,924	115,924
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-030-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	241,084	(16,051)	225,033	224,924
Undist. Expend. - Student Transportation Serv.		3,500	3,500	3,500	3,500
Total Undist. Expend. - Student Transportation Serv.		3,500	3,500	3,500	3,500
UNALLOCATED BENEFITS					
15-000-291-220-030-000-0000-000	Social Security Contributions	125,076	2,046	127,122	127,056
15-000-291-249-030-000-0000-000	Other Retirement Contributions - Regular	121,268	17,306	138,574	136,958
15-000-291-270-030-000-0000-000	Health Benefits	2,295,096	24,128	2,319,224	2,319,224
TOTAL UNALLOCATED BENEFITS		2,541,440	43,480	2,584,920	2,583,238
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		2,541,440	43,480	2,584,920	2,583,238

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 30 (Dr. Martin Luther King Jr. Educational Complex)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		3,875,278	(212,747)	3,662,531	3,643,574	18,957
TOTAL CURRENT EXPENDITURES		9,522,745	(1,135,450)	8,387,295	8,315,854	71,441
TOTAL SCHOOL BASED EXPENDITURES		9,522,745	(1,135,450)	8,387,295	8,315,854	71,441
Other Financing Sources:						
	Operating Transfer In	9,522,745	(1,135,450)	8,387,295	8,315,854	71,441
Total Other Financing Sources		9,522,745	(1,135,450)	8,387,295	8,315,854	71,441
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 33 (Edward W. Kilpatrick)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-033-000-0000-000 Kindergarten - Salaries of Teachers	223,665	(11,467)	212,198	212,198	
15-120-100-101-033-000-0000-000 Grades 1-5 - Salaries of Teachers	1,088,265	(96,047)	992,218	991,158	1,060
15-120-100-101-033-056-0000-000 Grades 1-5 - Salaries of Teachers	2,000		2,000	1,946	54
Regular Programs - Undistributed Instruction					
15-190-100-106-033-000-0000-000 Other Salaries for Instruction	132,041	6,325	138,366	138,366	
15-190-100-610-033-000-0000-000 General Supplies	39,675		39,675	23,091	16,584
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,485,646</u>	<u>(101,189)</u>	<u>1,384,457</u>	<u>1,366,759</u>	<u>17,698</u>
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Moderate:					
15-202-100-610-033-000-0000-000 General Supplies	5,000		5,000	3,167	1,833
Total Intellectual Disability - Moderate	<u>5,000</u>		<u>5,000</u>	<u>3,167</u>	<u>1,833</u>
Multiple Disabilities:					
15-212-100-101-033-000-0000-000 Salaries of Teachers	165,922	4,185	170,107	170,107	
15-212-100-106-033-000-0000-000 Other Salaries for Instruction	99,003	2,078	101,081	100,118	963
15-212-100-610-033-000-0000-000 General Supplies	5,000		5,000	3,128	1,872
Total Multiple Disabilities	<u>269,925</u>	<u>6,263</u>	<u>276,188</u>	<u>273,353</u>	<u>2,835</u>
Resource Room/Resource Center:					
15-213-100-101-033-000-0000-000 Salaries of Teachers	134,035	10,100	144,135	144,135	
Total Resource Room/Resource Center	<u>134,035</u>	<u>10,100</u>	<u>144,135</u>	<u>144,135</u>	
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>408,960</u>	<u>16,363</u>	<u>425,323</u>	<u>420,655</u>	<u>4,668</u>
Bilingual Education - Instruction					
15-240-100-101-033-000-0000-000 Salaries of Teachers	101,525	67,140	168,665	168,144	521
15-240-100-610-033-000-0000-000 General Supplies	5,000	(66)	4,934	3,834	1,100
Total Bilingual Education - Instruction	<u>106,525</u>	<u>67,074</u>	<u>173,599</u>	<u>171,977</u>	<u>1,621</u>
Total Instruction and At-Risk Programs	<u>2,001,131</u>	<u>(17,752)</u>	<u>1,983,379</u>	<u>1,959,392</u>	<u>23,987</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-033-000-0000-000 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	12,022	(6,459)	5,563	5,563	
Total Undistributed Expend. - Attend. & Social Work	<u>12,022</u>	<u>(6,459)</u>	<u>5,563</u>	<u>5,563</u>	
Undistributed Expenditures - Health Services					
15-000-213-100-033-000-0000-000 Salaries	70,055	1,900	71,955	71,955	
15-000-213-600-033-000-0000-000 Supplies and Materials	300		300	300	
Total Undistributed Expenditures - Health Services	<u>70,355</u>	<u>1,900</u>	<u>72,255</u>	<u>72,255</u>	
Undist. Expend. - Guidance Services					
15-000-218-104-033-000-0000-000 Salaries of Other Professional Staff	63,580	840	64,420	64,420	
Total Undist. Expend. - Guidance Services	<u>63,580</u>	<u>840</u>	<u>64,420</u>	<u>64,420</u>	
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-033-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	227,165	2,953	230,118	230,118	
15-000-240-105-033-000-0000-000 Salaries of Secretarial and Clerical Assistants	53,576	2,404	55,980	55,980	
15-000-240-600-033-000-0000-000 Supplies and Materials	7,500		7,500	2,453	5,047
Total Undist. Expend. - Support Serv. - School Admin.	<u>288,241</u>	<u>5,357</u>	<u>293,598</u>	<u>288,551</u>	<u>5,047</u>
Undist. Expend. - Custodial Services					
15-000-262-100-033-000-0000-000 Salaries	67,265		67,265	67,265	
15-000-262-107-033-000-0000-000 Salaries of Non-instructional Aides	69,755	(11,934)	57,821	57,761	61
15-000-262-610-033-000-0000-000 General Supplies	853		853	644	209
Total Undist. Expend. - Custodial Services	<u>137,873</u>	<u>(11,934)</u>	<u>125,939</u>	<u>125,670</u>	<u>269</u>
Undist. Expend. - Security					
15-000-266-100-033-000-0000-000 Salaries	53,612	1,400	55,012	55,012	
Total Undist. Expend. - Security	<u>53,612</u>	<u>1,400</u>	<u>55,012</u>	<u>55,012</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>191,485</u>	<u>(10,534)</u>	<u>180,951</u>	<u>180,682</u>	<u>269</u>
UNALLOCATED BENEFITS					
15-000-291-220-033-000-0000-000 Social Security Contributions	48,026	3,199	51,225	51,178	47
15-000-291-249-033-000-0000-000 Other Retirement Contributions - Regular	67,138	23,004	90,142	88,556	1,586
15-000-291-270-033-000-0000-000 Health Benefits	1,052,864	3,492	1,056,356	1,056,356	
TOTAL UNALLOCATED BENEFITS	<u>1,168,028</u>	<u>29,695</u>	<u>1,197,723</u>	<u>1,196,090</u>	<u>1,633</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,168,028</u>	<u>29,695</u>	<u>1,197,723</u>	<u>1,196,090</u>	<u>1,633</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,793,711</u>	<u>20,799</u>	<u>1,814,510</u>	<u>1,807,561</u>	<u>6,949</u>
TOTAL CURRENT EXPENDITURES	<u>3,794,842</u>	<u>3,047</u>	<u>3,797,889</u>	<u>3,766,952</u>	<u>30,937</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,794,842</u>	<u>3,047</u>	<u>3,797,889</u>	<u>3,766,952</u>	<u>30,937</u>
Other Financing Sources:					
Operating Transfer In	<u>3,794,842</u>	<u>3,047</u>	<u>3,797,889</u>	<u>3,766,952</u>	<u>30,937</u>
Total Other Financing Sources	<u>3,794,842</u>	<u>3,047</u>	<u>3,797,889</u>	<u>3,766,952</u>	<u>30,937</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 34 (Roberto Clemente)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-034-000-0000-000	Kindergarten - Salaries of Teachers	104,067	2,183	106,250	106,250	
15-120-100-101-034-000-0000-000	Grades 1-5 - Salaries of Teachers	888,937	23,265	912,202	912,202	
15-120-100-101-034-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000		2,000	1,795	205
Regular Programs - Undistributed Instruction						
15-190-100-106-034-000-0000-000	Other Salaries for Instruction	51,579	1,400	52,979	52,979	
15-190-100-610-034-000-0000-000	General Supplies	17,700		17,700	17,700	
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,064,283</u>	<u>26,848</u>	<u>1,091,131</u>	<u>1,090,926</u>	<u>205</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-034-000-0000-000	Salaries of Teachers	99,647	5,180	104,827	104,827	
15-204-100-106-034-000-0000-000	Other Salaries for Instruction	40,951	1,700	42,651	42,651	
15-204-100-610-034-000-0000-000	General Supplies	1,500		1,500	1,500	
Total Learning and/or Language Disabilities - Mild/Moderate		<u>142,098</u>	<u>6,880</u>	<u>148,978</u>	<u>148,978</u>	
Resource Room/Resource Center:						
15-213-100-101-034-000-0000-000	Salaries of Teachers	157,807	(29,104)	128,703	128,703	
15-213-100-610-034-000-0000-000	General Supplies	500		500	490	10
Total Resource Room/Resource Center		<u>158,307</u>	<u>(29,104)</u>	<u>129,203</u>	<u>129,193</u>	<u>10</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>300,405</u>	<u>(22,224)</u>	<u>278,181</u>	<u>278,172</u>	<u>10</u>
Bilingual Education - Instruction						
15-240-100-101-034-000-0000-000	Salaries of Teachers	589,652	(94,707)	494,945	494,945	
15-240-100-610-034-000-0000-000	General Supplies	16,750		16,750	16,464	286
Total Bilingual Education - Instruction		<u>606,402</u>	<u>(94,707)</u>	<u>511,695</u>	<u>511,409</u>	<u>286</u>
Before/After School Programs - Instruction						
15-421-100-101-034-053-0000-000	Salaries of Teachers	6,300		6,300	5,661	639
Total Before/After School Programs - Instruction		<u>6,300</u>		<u>6,300</u>	<u>5,661</u>	<u>639</u>
Total Instruction and At-Risk Programs		<u>1,977,390</u>	<u>(90,083)</u>	<u>1,887,307</u>	<u>1,886,168</u>	<u>1,139</u>
Undistributed Expenditures - Health Services						
15-000-213-100-034-000-0000-000	Salaries	97,625	1,400	99,025	99,025	
15-000-213-600-034-000-0000-000	Supplies and Materials	250		250	250	
Total Undistributed Expenditures - Health Services		<u>97,875</u>	<u>1,400</u>	<u>99,275</u>	<u>99,275</u>	
Undist. Expend. - Guidance Services						
15-000-218-104-034-000-0000-000	Salaries of Other Professional Staff	39,808	1,237	41,045	41,045	
15-000-218-600-034-000-0000-000	Supplies and Materials	500	(143)	357	340	16
Total Undist. Expend. - Guidance Services		<u>40,308</u>	<u>1,094</u>	<u>41,402</u>	<u>41,385</u>	<u>16</u>
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-034-000-0000-000	Salaries	102,152	2,073	104,225	104,225	
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>102,152</u>	<u>2,073</u>	<u>104,225</u>	<u>104,225</u>	
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-034-000-0000-000	Other Purchased Services (400-500 series)	500		500	475	25
Total Undist. Expend. - Instructional Staff Training Serv.		<u>500</u>		<u>500</u>	<u>475</u>	<u>25</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-034-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	187,044	(1,738)	185,306	185,306	
15-000-240-105-034-000-0000-000	Salaries of Secretarial and Clerical Assistants	53,576	(6,187)	47,389	47,389	
15-000-240-590-034-000-0000-000	Other Purchased Services (400-500 series)	250		250		
15-000-240-600-034-000-0000-000	Supplies and Materials	2,500		2,500	1,732	768
Total Undist. Expend. - Support Serv. - School Admin.		<u>243,370</u>	<u>(7,925)</u>	<u>235,445</u>	<u>234,426</u>	<u>1,018</u>
Undist. Expend. - Custodial Services						
15-000-262-100-034-000-0000-000	Salaries	130,730	(17,050)	113,680	113,680	
15-000-262-107-034-000-0000-000	Salaries of Non-instructional Aides	57,755	(803)	56,952	56,952	
15-000-262-610-034-000-0000-000	General Supplies	655		655	514	141
Total Undist. Expend. - Custodial Services		<u>189,140</u>	<u>(17,853)</u>	<u>171,287</u>	<u>171,146</u>	<u>141</u>
Undist. Expend. - Security						
15-000-266-100-034-000-0000-000	Salaries	55,062	(8,127)	46,935	46,935	
Total Undist. Expend. - Security		<u>55,062</u>	<u>(8,127)</u>	<u>46,935</u>	<u>46,935</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-034-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	244,202	(25,980)	218,222	218,081	141
Total Undist. Expend. - Student Transportation Serv.		<u>244,202</u>	<u>(25,980)</u>	<u>218,222</u>	<u>218,081</u>	<u>141</u>
UNALLOCATED BENEFITS						
15-000-291-220-034-000-0000-000	Social Security Contributions	40,670	1,157	41,827	41,777	50
15-000-291-249-034-000-0000-000	Other Retirement Contributions - Regular	64,796	21,006	85,802	84,263	1,539
15-000-291-270-034-000-0000-000	Health Benefits	757,667	8,917	766,584	766,584	
TOTAL UNALLOCATED BENEFITS		<u>863,133</u>	<u>31,080</u>	<u>894,213</u>	<u>892,624</u>	<u>1,589</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>863,133</u>	<u>31,080</u>	<u>894,213</u>	<u>892,624</u>	<u>1,589</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,592,560</u>	<u>1,742</u>	<u>1,594,302</u>	<u>1,591,513</u>	<u>2,790</u>
TOTAL CURRENT EXPENDITURES		<u>3,569,950</u>	<u>(88,341)</u>	<u>3,481,609</u>	<u>3,477,680</u>	<u>3,929</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>3,569,950</u>	<u>(88,341)</u>	<u>3,481,609</u>	<u>3,477,680</u>	<u>3,929</u>
Other Financing Sources:						
Operating Transfer In		<u>3,569,950</u>	<u>(88,341)</u>	<u>3,481,609</u>	<u>3,477,680</u>	<u>3,929</u>
Total Other Financing Sources		<u>3,569,950</u>	<u>(88,341)</u>	<u>3,481,609</u>	<u>3,477,680</u>	<u>3,929</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 36 (Alexander Hamilton Academy)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-036-000-0000-000	Kindergarten - Salaries of Teachers	244,320	(54,095)	190,225	190,225	
15-120-100-101-036-000-0000-000	Grades 1-5 - Salaries of Teachers	1,126,000	(32,104)	1,093,896	1,080,742	13,154
15-130-100-101-036-000-0000-000	Grades 6-8 - Salaries of Teachers	663,197	28,233	691,430	691,430	
Regular Programs - Undistributed Instruction						
15-190-100-106-036-000-0000-000	Other Salaries for Instruction	260,742	7,000	267,742	267,742	
15-190-100-500-036-000-0000-000	Other Purchased Services (400-500 series)	11,500	(4,000)	7,500	4,135	3,365
15-190-100-610-036-000-0000-000	General Supplies	45,850	(14,189)	31,661	28,183	3,477
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,351,609</u>	<u>(69,155)</u>	<u>2,282,454</u>	<u>2,262,458</u>	<u>19,996</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-036-000-0000-000	Salaries of Teachers	82,555	(70,208)	12,347	12,347	
15-204-100-106-036-000-0000-000	Other Salaries for Instruction	31,126	(4,825)	26,301	26,301	
15-204-100-610-036-000-0000-000	General Supplies	10,990	(2,000)	8,990	4,977	4,013
15-204-100-640-036-000-0000-000	Textbooks	5,000		5,000	1,143	3,857
Total Learning and/or Language Disabilities - Mild/Moderate		<u>129,671</u>	<u>(77,033)</u>	<u>52,638</u>	<u>44,768</u>	<u>7,870</u>
Resource Room/Resource Center:						
15-213-100-101-036-000-0000-000	Salaries of Teachers	446,278	2,413	448,691	448,691	
15-213-100-610-036-000-0000-000	General Supplies	1,000		1,000	80	920
Total Resource Room/Resource Center		<u>447,278</u>	<u>2,413</u>	<u>449,691</u>	<u>448,771</u>	<u>920</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>576,949</u>	<u>(74,621)</u>	<u>502,328</u>	<u>493,539</u>	<u>8,790</u>
Bilingual Education - Instruction						
15-240-100-101-036-000-0000-000	Salaries of Teachers	78,055	33	78,088	78,088	
15-240-100-610-036-000-0000-000	General Supplies	8,310	(2,000)	6,310	6,075	235
15-240-100-640-036-000-0000-000	Textbooks	3,000	(2,000)	1,000	943	57
Total Bilingual Education - Instruction		<u>89,365</u>	<u>(3,967)</u>	<u>85,398</u>	<u>85,105</u>	<u>293</u>
Before/After School Programs - Instruction						
15-421-100-101-036-053-0000-000	Salaries of Teachers	15,000		15,000	10,413	4,588
15-421-100-106-036-053-0000-000	Other Salaries for Instruction	10,000		10,000	7,888	2,113
Total Before/After School Programs - Instruction		<u>25,000</u>		<u>25,000</u>	<u>18,300</u>	<u>6,700</u>
Total Before/After School Programs		<u>25,000</u>		<u>25,000</u>	<u>18,300</u>	<u>6,700</u>
Total Instruction and At-Risk Programs		<u>3,042,923</u>	<u>(147,743)</u>	<u>2,895,180</u>	<u>2,859,402</u>	<u>35,779</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-036-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	12,022	(12,022)			
Total Undistributed Expend. - Attend. & Social Work		<u>12,022</u>	<u>(12,022)</u>			
Undistributed Expenditures - Health Services						
15-000-213-100-036-000-0000-000	Salaries	101,725	(17,554)	84,171	83,924	248
15-000-213-600-036-000-0000-000	Supplies and Materials	1,000		1,000	907	93
Total Undistributed Expenditures - Health Services		<u>102,725</u>	<u>(17,554)</u>	<u>85,171</u>	<u>84,831</u>	<u>341</u>
Undist. Expend. - Guidance Services						
15-000-218-104-036-000-0000-000	Salaries of Other Professional Staff	117,910	(22,030)	95,880	95,880	
15-000-218-600-036-000-0000-000	Supplies and Materials	750		750		750
Total Undist. Expend. - Guidance Services		<u>118,660</u>	<u>(22,030)</u>	<u>96,630</u>	<u>95,880</u>	<u>750</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-036-000-0000-000	Other Purchased Services (400-500 series)	1,000		1,000	541	459
Total Undist. Expend. - Instructional Staff Training Serv.		<u>1,000</u>		<u>1,000</u>	<u>541</u>	<u>459</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-036-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	319,142	(32,734)	286,408	286,408	
15-000-240-105-036-000-0000-000	Salaries of Secretarial and Clerical Assistants	63,261	2,385	65,646	65,646	
15-000-240-580-036-000-0000-000	Other Purchased Services (400-500 series)	500	(500)			
15-000-240-600-036-000-0000-000	Supplies and Materials		14,189	14,189	10,557	3,632
Total Undist. Expend. - Support Serv. - School Admin.		<u>382,903</u>	<u>(16,660)</u>	<u>366,243</u>	<u>362,611</u>	<u>3,632</u>
Undist. Expend. - Custodial Services						
15-000-262-100-036-000-0000-000	Salaries	69,665	(8,350)	61,315	61,315	
15-000-262-107-036-000-0000-000	Salaries of Non-instructional Aides	81,755	(26,555)	55,200	55,200	
15-000-262-610-036-000-0000-000	General Supplies	1,250		1,250	861	389
Total Undist. Expend. - Custodial Services		<u>152,670</u>	<u>(34,905)</u>	<u>117,765</u>	<u>117,376</u>	<u>389</u>
Undist. Expend. - Security						
15-000-266-610-036-000-0000-000	General Supplies		2,000	2,000		2,000
Total Undist. Expend. - Security			<u>2,000</u>	<u>2,000</u>		<u>2,000</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>152,670</u>	<u>(32,905)</u>	<u>119,765</u>	<u>117,376</u>	<u>2,389</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-036-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	4,500	9,500	7,202	2,298
Total Undist. Expend. - Student Transportation Serv.		<u>5,000</u>	<u>4,500</u>	<u>9,500</u>	<u>7,202</u>	<u>2,298</u>
UNALLOCATED BENEFITS						
15-000-291-220-036-000-0000-000	Social Security Contributions	57,603	3,103	60,706	60,683	23
15-000-291-249-036-000-0000-000	Other Retirement Contributions - Regular	101,498	41,518	143,016	140,810	2,206
15-000-291-270-036-000-0000-000	Health Benefits	1,411,809	14,772	1,426,581	1,426,581	
TOTAL UNALLOCATED BENEFITS		<u>1,570,910</u>	<u>59,394</u>	<u>1,630,304</u>	<u>1,628,075</u>	<u>2,229</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,570,910</u>	<u>59,394</u>	<u>1,630,304</u>	<u>1,628,075</u>	<u>2,229</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,345,890</u>	<u>(37,277)</u>	<u>2,308,613</u>	<u>2,296,515</u>	<u>12,098</u>
TOTAL CURRENT EXPENDITURES		<u>5,388,813</u>	<u>(185,019)</u>	<u>5,203,794</u>	<u>5,155,917</u>	<u>47,876</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>5,388,813</u>	<u>(185,019)</u>	<u>5,203,794</u>	<u>5,155,917</u>	<u>47,876</u>
Other Financing Sources:						
Operating Transfer In		<u>5,388,813</u>	<u>(185,019)</u>	<u>5,203,794</u>	<u>5,155,917</u>	<u>47,876</u>
Total Other Financing Sources		<u>5,388,813</u>	<u>(185,019)</u>	<u>5,203,794</u>	<u>5,155,917</u>	<u>47,876</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 41 (Dale Avenue)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-041-000-0000-000	Kindergarten - Salaries of Teachers	424,100	5,600	429,700	429,700	
15-120-100-101-041-000-0000-000	Grades 1-5 - Salaries of Teachers	144,910	2,600	147,510	147,510	
15-120-100-101-041-056-0000-000	Grades 1-5 - Salaries of Teachers	6,000		6,000		6,000
Regular Programs - Undistributed Instruction						
15-190-100-106-041-000-0000-000	Other Salaries for Instruction	384,715	(74,023)	310,692	310,692	
15-190-100-610-041-000-0000-000	General Supplies	15,950	(372)	15,578	10,535	5,043
15-190-100-800-041-000-0000-000	Other Objects	1,000		1,000		1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>976,675</u>	<u>(66,195)</u>	<u>910,480</u>	<u>898,437</u>	<u>12,043</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-041-000-0000-000	Salaries of Teachers	244,865	(54,445)	190,420	190,420	
15-204-100-106-041-000-0000-000	Other Salaries for Instruction	171,952	(23,773)	148,179	148,004	175
15-204-100-610-041-000-0000-000	General Supplies	3,625		3,625	2,609	1,016
Total Learning and/or Language Disabilities - Mild/Moderate		<u>420,442</u>	<u>(78,218)</u>	<u>342,224</u>	<u>341,033</u>	<u>1,191</u>
Resource Room/Resource Center:						
15-213-100-101-041-000-0000-000	Salaries of Teachers	255,216	7,786	263,002	263,002	
15-213-100-610-041-000-0000-000	General Supplies	1,300		1,300	995	305
Total Resource Room/Resource Center		<u>256,516</u>	<u>7,786</u>	<u>264,302</u>	<u>263,997</u>	<u>305</u>
Autism:						
15-214-100-101-041-000-0000-000	Salaries of Teachers	329,445	(8,864)	320,581	320,581	
15-214-100-106-041-000-0000-000	Other Salaries for Instruction	260,633	135,396	396,029	395,759	270
15-214-100-610-041-000-0000-000	General Supplies	11,400		11,400	9,605	1,795
Total Autism		<u>601,478</u>	<u>126,532</u>	<u>728,010</u>	<u>725,945</u>	<u>2,065</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,278,436</u>	<u>56,100</u>	<u>1,334,536</u>	<u>1,330,975</u>	<u>3,561</u>
Bilingual Education - Instruction						
15-240-100-101-041-000-0000-000	Salaries of Teachers	180,113	3,127	183,240	183,240	
15-240-100-610-041-000-0000-000	General Supplies	3,255		3,255	1,837	1,418
Total Bilingual Education - Instruction		<u>183,368</u>	<u>3,127</u>	<u>186,495</u>	<u>185,077</u>	<u>1,418</u>
Total Instruction and At-Risk Programs		<u>2,438,479</u>	<u>(6,968)</u>	<u>2,431,511</u>	<u>2,414,489</u>	<u>17,022</u>
Undistributed Expenditures - Health Services						
15-000-213-100-041-000-0000-000	Salaries	102,667	1,400	104,067	104,067	
15-000-213-600-041-000-0000-000	Supplies and Materials	395	150	545	461	84
Total Undistributed Expenditures - Health Services		<u>103,062</u>	<u>1,550</u>	<u>104,612</u>	<u>104,528</u>	<u>84</u>
Undist. Expend. - Guidance Services						
15-000-218-104-041-000-0000-000	Salaries of Other Professional Staff	25,142	1,452	26,594	26,594	
Total Undist. Expend. - Guidance Services		<u>25,142</u>	<u>1,452</u>	<u>26,594</u>	<u>26,594</u>	
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-600-041-000-0000-000	Supplies and Materials	1,600		1,600	1,140	460
Total Undist. Expend. - Instructional Staff Training Serv.		<u>1,600</u>		<u>1,600</u>	<u>1,140</u>	<u>460</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-041-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	221,286	6,360	227,646	227,646	
15-000-240-105-041-000-0000-000	Salaries of Secretarial and Clerical Assistants	140,390	3,904	144,294	144,294	
15-000-240-600-041-000-0000-000	Supplies and Materials	2,400	220	2,620	2,520	100
15-000-240-800-041-000-0000-000	Other Objects	195		195	169	26
Total Undist. Expend. - Support Serv. - School Admin.		<u>364,271</u>	<u>10,484</u>	<u>374,755</u>	<u>374,629</u>	<u>126</u>
Undist. Expend. - Custodial Services						
15-000-262-100-041-000-0000-000	Salaries	68,015		68,015	68,015	
15-000-262-107-041-000-0000-000	Salaries of Non-instructional Aides	33,755	(76)	33,679	33,679	
15-000-262-610-041-000-0000-000	General Supplies	645	2	647	625	22
Total Undist. Expend. - Custodial Services		<u>102,415</u>	<u>(74)</u>	<u>102,341</u>	<u>102,319</u>	<u>22</u>
Undist. Expend. - Security						
15-000-266-100-041-000-0000-000	Salaries	53,112	(6,525)	46,587	46,587	
15-000-266-610-041-000-0000-000	General Supplies	1,200		1,200	1,027	173
Total Undist. Expend. - Security		<u>54,312</u>	<u>(6,525)</u>	<u>47,787</u>	<u>47,614</u>	<u>173</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>156,727</u>	<u>(6,599)</u>	<u>150,128</u>	<u>149,932</u>	<u>195</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 41 (Dale Avenue)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-041-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000		1,000		1,000
Total Undist. Expend. - Student Transportation Serv.		1,000		1,000		1,000
UNALLOCATED BENEFITS						
15-000-291-220-041-000-0000-000	Social Security Contributions	92,035	4,640	96,675	96,632	43
15-000-291-249-041-000-0000-000	Other Retirement Contributions - Regular	26,419	28,748	55,167	54,626	541
15-000-291-270-041-000-0000-000	Health Benefits	1,162,040	21,361	1,183,401	1,183,401	
TOTAL UNALLOCATED BENEFITS		1,280,494	54,749	1,335,243	1,334,659	584
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,280,494	54,749	1,335,243	1,334,659	584
TOTAL UNDISTRIBUTED EXPENDITURES		1,932,296	61,635	1,993,931	1,991,482	2,450
TOTAL CURRENT EXPENDITURES		4,370,775	54,667	4,425,442	4,405,971	19,472
TOTAL SCHOOL BASED EXPENDITURES		4,370,775	54,667	4,425,442	4,405,971	19,472
Other Financing Sources:						
	Operating Transfer In	4,370,775	54,667	4,425,442	4,405,971	19,472
Total Other Financing Sources		4,370,775	54,667	4,425,442	4,405,971	19,472
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 42 (Alternate High School)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION					
Emotional Regulation Impairment:					
15-209-100-106-042-000-0000-000	Other Salaries for Instruction	35,876	(35,876)		
Total Emotional Regulation Impairment		35,876	(35,876)		
Resource Room/Resource Center:					
15-213-100-101-042-000-0000-000	Salaries of Teachers	688,756	(688,756)		
15-213-100-106-042-000-0000-000	Other Salaries for Instruction	49,307	(49,307)		
Total Resource Room/Resource Center		738,063	(738,063)		
TOTAL SPECIAL EDUCATION - INSTRUCTION		773,939	(773,939)		
Bilingual Education - Instruction					
15-240-100-101-042-000-0000-000	Salaries of Teachers	12,291	(12,291)		
Total Bilingual Education - Instruction		12,291	(12,291)		
Alternative Education Program - Instruction					
15-423-100-101-042-000-0000-000	Salaries of Teachers	2,027,249	(2,027,249)		
15-423-100-106-042-000-0000-000	Other Salaries for Instruction	181,298	(181,298)		
Total Alternative Education Program - Instruction		2,208,547	(2,208,547)		
Alternative Education Program - Support					
15-423-266-100-042-000-0000-000	Salaries	973,920	(920,403)	53,517	53,517
Total Alternative Education Program - Support		973,920	(920,403)	53,517	53,517
Total Alternative Education Program		3,182,467	(3,128,950)	53,517	53,517
Total Instruction and At-Risk Programs		3,968,697	(3,915,180)	53,517	53,517
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-042-000-0000-000	Salaries	70,212	(70,212)		
Total Undistributed Expend. - Attend. & Social Work		70,212	(70,212)		
Undist. Expend. - Guidance Services					
15-000-218-104-042-000-0000-000	Salaries of Other Professional Staff	12,215	1,473	13,688	13,688
Total Undist. Expend. - Guidance Services		12,215	1,473	13,688	13,688
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-042-000-0000-000	Salaries of Supervisor of Instruction	26,245	(26,245)		
Total Undist. Expend. - Improvement of Inst. Serv.		26,245	(26,245)		
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-042-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	198,679	(5,108)	193,571	166,468
Total Undist. Expend. - Support Serv. - School Admin.		198,679	(5,108)	193,571	166,468
Undist. Expend. - Custodial Services					
15-000-262-100-042-000-0000-000	Salaries	135,280	(67,265)	68,015	68,015
Total Undist. Expend. - Custodial Services		135,280	(67,265)	68,015	68,015
Undist. Expend. - Security					
15-000-266-100-042-000-0000-000	Salaries	53,612	1,400	55,012	55,012
Total Undist. Expend. - Security		53,612	1,400	55,012	55,012
Total Undist. Expend. - Oper. & Maint. Of Plant		188,892	(65,865)	123,027	123,027
UNALLOCATED BENEFITS					
15-000-291-220-042-000-0000-000	Social Security Contributions	17,330	(2,522)	14,808	14,772
15-000-291-249-042-000-0000-000	Other Retirement Contributions - Regular	2,381	6,178	8,559	8,337
15-000-291-270-042-000-0000-000	Health Benefits	1,266,447	(5,330)	1,261,117	1,261,117
TOTAL UNALLOCATED BENEFITS		1,286,158	(1,674)	1,284,484	1,284,226
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,286,158	(1,674)	1,284,484	1,284,226
TOTAL UNDISTRIBUTED EXPENDITURES		1,782,401	(167,631)	1,614,770	1,587,409
TOTAL CURRENT EXPENDITURES		5,751,098	(4,082,811)	1,668,287	1,640,926
TOTAL SCHOOL BASED EXPENDITURES		5,751,098	(4,082,811)	1,668,287	1,640,926
Other Financing Sources:					
Operating Transfer In		5,751,098	(4,082,811)	1,668,287	1,640,926
Total Other Financing Sources		5,751,098	(4,082,811)	1,668,287	1,640,926
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 051 (Eastside High School)</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-051-000-0000-000	Grades 9-12 - Salaries of Teachers	8,966,829	(310,048)	8,656,781	8,646,693	10,088
15-140-100-101-051-056-0000-000	Grades 9-12 - Salaries of Teachers	6,000	(241)	5,759		5,759
Regular Programs - Undistributed Instruction						
15-190-100-106-051-000-0000-000	Other Salaries for Instruction	102,776	1,334	104,110	102,510	1,600
15-190-100-500-051-000-0000-000	Other Purchased Services (400-500 series)	34,050	(6,500)	27,550	16,723	10,827
15-190-100-610-051-000-0000-000	General Supplies	118,000	(12,500)	105,500	93,501	11,999
15-190-100-800-051-000-0000-000	Other Objects	3,500		3,500	2,715	785
TOTAL REGULAR PROGRAMS - INSTRUCTION		9,231,155	(327,956)	8,903,199	8,862,142	41,057
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-051-000-0000-000	Salaries of Teachers	98,325	1,400	99,725	99,725	
15-201-100-106-051-000-0000-000	Other Salaries for Instruction	54,129	600	54,729	54,729	
15-201-100-610-051-000-0000-000	General Supplies	2,000		2,000		2,000
Total Intellectual Disability - Mild		154,454	2,000	156,454	154,454	2,000
Intellectual Disability - Moderate:						
15-202-100-610-051-000-0000-000	General Supplies	1,200		1,200		1,200
Total Intellectual Disability - Moderate		1,200		1,200		1,200
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-051-000-0000-000	Salaries of Teachers	603,740	(185,076)	418,664	386,947	31,718
15-204-100-106-051-000-0000-000	Other Salaries for Instruction	209,973	(8,595)	201,378	201,378	
15-204-100-610-051-000-0000-000	General Supplies	9,000	(4,000)	5,000	323	4,677
Total Learning and/or Language Disabilities - Mild/Moderate		822,713	(197,671)	625,042	588,647	36,395
Emotional Regulation Impairment:						
15-209-100-101-051-000-0000-000	Salaries of Teachers	102,125	3,342	105,467	105,467	
15-209-100-106-051-000-0000-000	Other Salaries for Instruction	99,429	3,100	102,529	102,529	
15-209-100-610-051-000-0000-000	General Supplies	2,420		2,420		2,420
Total Emotional Regulation Impairment		203,974	6,442	210,416	207,996	2,420
Multiple Disabilities:						
15-212-100-101-051-000-0000-000	Salaries of Teachers	104,025	2,812	106,837	106,837	
15-212-100-106-051-000-0000-000	Other Salaries for Instruction	77,297	(2,166)	75,131	75,131	
15-212-100-610-051-000-0000-000	General Supplies	2,000	(2,000)			
Total Multiple Disabilities		183,322	(1,354)	181,968	181,968	
Resource Room/Resource Center:						
15-213-100-101-051-000-0000-000	Salaries of Teachers	1,797,924	(341,384)	1,456,540	1,419,838	36,702
15-213-100-106-051-000-0000-000	Other Salaries for Instruction	261,376	3,949	265,325	263,273	2,052
15-213-100-610-051-000-0000-000	General Supplies	1,850	(1,850)			
Total Resource Room/Resource Center		2,061,150	(339,284)	1,721,866	1,683,111	38,755
TOTAL SPECIAL EDUCATION - INSTRUCTION		3,426,813	(529,868)	2,896,945	2,816,176	80,770
Bilingual Education - Instruction						
15-240-100-101-051-000-0000-000	Salaries of Teachers	1,306,472	(39,847)	1,266,625	1,266,075	550
15-240-100-610-051-000-0000-000	General Supplies	20,200	(8,354)	11,846	7,224	4,622
Total Bilingual Education - Instruction		1,326,672	(48,201)	1,278,471	1,273,299	5,171
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-051-053-0000-000	Salaries	39,145	9,531	48,676	48,676	
15-401-100-800-051-000-0000-000	Other Objects	11,000		11,000	11,000	
Total School-Spon. Cocurricular Actvts. - Inst.		50,145	9,531	59,676	59,676	
School-Spon. Cocurricular Athletics - Inst.						
15-402-100-100-051-000-0000-000	Salaries	577,489	18,279	595,768	580,808	14,960
15-402-100-500-051-000-0000-000	Purchased Services (300-500 series)	188,128	(50,845)	137,283	136,983	300
15-402-100-600-051-000-0000-000	Supplies and Materials	78,789	23,800	102,589	101,955	634
Total School-Spon. Cocurricular Athletics - Inst.		844,406	(8,766)	835,640	819,746	15,894
Before/After School Programs - Instruction						
15-421-100-101-051-053-0000-000	Salaries of Teachers	9,100	455	9,555	9,555	
15-421-100-106-051-053-0000-000	Other Salaries for Instruction	6,500		6,500	4,575	1,925
Total Before/After School Programs - Instruction		15,600	455	16,055	14,130	1,925
Before/After School Programs - Support						
15-421-200-100-051-053-0000-000	Salaries	10,400	1,080	11,480	11,480	
Total Before/After School Programs - Support		10,400	1,080	11,480	11,480	
Total Before/After School Programs		26,000	1,535	27,535	25,610	1,925
Summer School - Instruction						
15-422-100-101-051-053-0000-000	Salaries of Teachers		1,078	1,078	1,078	
Total Summer School - Instruction			1,078	1,078	1,078	
Total Instruction and At-Risk Programs		14,905,191	(902,647)	14,002,544	13,857,727	144,817
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-051-000-0000-000	Salaries	284,973	(35,957)	249,017	249,017	
15-000-211-173-051-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	24,044	(24,044)			
15-000-211-174-051-000-0000-000	Salaries of Community/School Coordinators	108,433	1,473	109,906	109,231	675
Total Undistributed Expend. - Attend. & Social Work		417,450	(58,528)	358,922	358,248	675
Undistributed Expenditures - Health Services						
15-000-213-100-051-000-0000-000	Salaries	199,750	4,490	204,240	204,240	
15-000-213-600-051-000-0000-000	Supplies and Materials	710		710	450	260
Total Undistributed Expenditures - Health Services		200,460	4,490	204,950	204,689	260
Undist. Expend. - Guidance Services						
15-000-218-104-051-000-0000-000	Salaries of Other Professional Staff	1,140,417	1,199	1,141,616	1,134,894	6,722
15-000-218-105-051-000-0000-000	Salaries of Secretarial and Clerical Assistants	60,442	1,713	62,155	54,287	7,868
15-000-218-600-051-000-0000-000	Supplies and Materials	9,050		9,050	8,674	376
Total Undist. Expend. - Guidance Services		1,209,909	2,912	1,212,821	1,197,855	14,965
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-051-000-0000-000	Salaries of Supervisor of Instruction	218,272	(5,654)	212,618	212,618	
15-000-221-176-051-000-0000-000	Instructional Coaches	102,125	1,400	103,525	103,525	
15-000-221-320-051-000-0000-000	Purchased Prof. Educational Services	12,000		12,000	12,000	
Total Undist. Expend. - Improvement of Inst. Serv.		332,397	(4,254)	328,143	328,143	

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 051 (Eastside High School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-051-000-0000-000	Salaries	103,652	2,073	105,725	105,725	
15-000-222-600-051-000-0000-000	Supplies and Materials	8,265	(2,650)	5,615	2,951	2,664
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>111,917</u>	<u>(577)</u>	<u>111,340</u>	<u>108,676</u>	<u>2,664</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-051-000-0000-000	Other Purchased Services (400-500 series)		4,000	4,000	1,054	2,946
Total Undist. Expend. - Instructional Staff Training Serv.			<u>4,000</u>	<u>4,000</u>	<u>1,054</u>	<u>2,946</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-051-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	734,111	122,841	856,952	856,762	190
15-000-240-105-051-000-0000-000	Salaries of Secretarial and Clerical Assistants	362,047	624	362,671	362,440	231
15-000-240-590-051-000-0000-000	Other Purchased Services (400-500 series)	750		750		750
15-000-240-600-051-000-0000-000	Supplies and Materials	87,560	15,050	102,610	99,650	2,960
15-000-240-800-051-000-0000-000	Other Objects	8,200	(8,146)	54	54	
Total Undist. Expend. - Support Serv. - School Admin.		<u>1,192,668</u>	<u>130,370</u>	<u>1,323,038</u>	<u>1,318,907</u>	<u>4,131</u>
Undist. Expend. - Custodial Services						
15-000-262-100-051-000-0000-000	Salaries	236,230		236,230	236,230	
15-000-262-107-051-000-0000-000	Salaries of Non-instructional Aides	21,755	(160)	21,595	21,432	163
15-000-262-610-051-000-0000-000	General Supplies	5,190		5,190	4,575	615
Total Undist. Expend. - Custodial Services		<u>263,175</u>	<u>(160)</u>	<u>263,015</u>	<u>262,237</u>	<u>778</u>
Undist. Expend. - Security						
15-000-266-100-051-000-0000-000	Salaries	274,692	(9,945)	264,747	264,747	
15-000-266-610-051-000-0000-000	General Supplies	8,000		8,000	6,550	1,450
Total Undist. Expend. - Security		<u>282,692</u>	<u>(9,945)</u>	<u>272,747</u>	<u>271,297</u>	<u>1,450</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>545,867</u>	<u>(10,105)</u>	<u>535,762</u>	<u>533,534</u>	<u>2,228</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-051-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	192,960	4,000	196,960	196,547	413
Total Undist. Expend. - Student Transportation Serv.		<u>192,960</u>	<u>4,000</u>	<u>196,960</u>	<u>196,547</u>	<u>413</u>
UNALLOCATED BENEFITS						
15-000-291-220-051-000-0000-000	Social Security Contributions	280,123	25,048	305,171	305,060	111
15-000-291-249-051-000-0000-000	Other Retirement Contributions - Regular	395,469	180,871	576,340	568,669	7,671
15-000-291-270-051-000-0000-000	Health Benefits	6,012,818	56,217	6,069,035	6,069,035	
TOTAL UNALLOCATED BENEFITS		<u>6,688,410</u>	<u>262,136</u>	<u>6,950,546</u>	<u>6,942,764</u>	<u>7,782</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>6,688,410</u>	<u>262,136</u>	<u>6,950,546</u>	<u>6,942,764</u>	<u>7,782</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>10,892,038</u>	<u>334,443</u>	<u>11,226,481</u>	<u>11,190,417</u>	<u>36,064</u>
TOTAL CURRENT EXPENDITURES		<u>25,797,229</u>	<u>(568,204)</u>	<u>25,229,025</u>	<u>25,048,144</u>	<u>180,881</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-051-000-0000-000	Grades 9-12		17,000	17,000	16,974	26
15-402-100-730-051-000-0000-000	Athletic Activities	19,200	(5,200)	14,000	2,940	11,060
Total Equipment		<u>19,200</u>	<u>11,800</u>	<u>31,000</u>	<u>19,914</u>	<u>11,086</u>
TOTAL CAPITAL OUTLAY		<u>19,200</u>	<u>11,800</u>	<u>31,000</u>	<u>19,914</u>	<u>11,086</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>25,816,429</u>	<u>(556,404)</u>	<u>25,260,025</u>	<u>25,068,058</u>	<u>191,968</u>
Other Financing Sources:						
Total Other Financing Sources		<u>25,816,429</u>	<u>(556,404)</u>	<u>25,260,025</u>	<u>25,068,058</u>	<u>191,968</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 52 (Rosa Parks High School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-052-000-0000-000	Grades 9-12 - Salaries of Teachers	2,011,404	(102,212)	1,909,192	1,901,928	7,264
15-140-100-101-052-053-0000-000	Grades 9-12 - Salaries of Teachers		400	400	400	
Regular Programs - Undistributed Instruction						
15-190-100-500-052-000-0000-000	Other Purchased Services (400-500 series)	400		400	66	334
15-190-100-610-052-000-0000-000	General Supplies	18,085	(4,300)	13,785	10,250	3,535
15-190-100-800-052-000-0000-000	Other Objects	3,700	(2,000)	1,700	745	955
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,033,589</u>	<u>(108,113)</u>	<u>1,925,476</u>	<u>1,913,389</u>	<u>12,087</u>
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-610-052-000-0000-000	General Supplies	3,000	(842)	2,158	2,117	41
Total Intellectual Disability - Mild		<u>3,000</u>	<u>(842)</u>	<u>2,158</u>	<u>2,117</u>	<u>41</u>
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-106-052-000-0000-000	Other Salaries for Instruction	98,269	(8,754)	89,515	88,979	535
Total Learning and/or Language Disabilities - Mild/Moderate		<u>98,269</u>	<u>(8,754)</u>	<u>89,515</u>	<u>88,979</u>	<u>535</u>
Resource Room/Resource Center:						
15-213-100-101-052-000-0000-000	Salaries of Teachers	538,764	(12,260)	526,504	510,916	15,589
Total Resource Room/Resource Center		<u>538,764</u>	<u>(12,260)</u>	<u>526,504</u>	<u>510,916</u>	<u>15,589</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>640,033</u>	<u>(21,856)</u>	<u>618,177</u>	<u>602,012</u>	<u>16,165</u>
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-052-053-0000-000	Salaries		25,000	25,000	20,202	4,799
Total School-Spon. Cocurricular Actvts. - Inst.			<u>25,000</u>	<u>25,000</u>	<u>20,202</u>	<u>4,799</u>
Before/After School Programs - Instruction						
15-421-100-101-052-053-0000-000	Salaries of Teachers	2,800		2,800		2,800
Total Before/After School Programs - Instruction		<u>2,800</u>		<u>2,800</u>		<u>2,800</u>
Total Before/After School Programs		<u>2,800</u>		<u>2,800</u>		<u>2,800</u>
Total Instruction and At-Risk Programs		<u>2,676,422</u>	<u>(104,969)</u>	<u>2,571,453</u>	<u>2,535,603</u>	<u>35,851</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-052-000-0000-000	Salaries	17,293		17,293	17,293	
Total Undistributed Expend. - Attend. & Social Work		<u>17,293</u>		<u>17,293</u>	<u>17,293</u>	
Undistributed Expenditures - Health Services						
15-000-213-100-052-000-0000-000	Salaries	96,625	(25,327)	71,298	71,298	
15-000-213-600-052-000-0000-000	Supplies and Materials	300		300	300	
Total Undistributed Expenditures - Health Services		<u>96,925</u>	<u>(25,327)</u>	<u>71,598</u>	<u>71,598</u>	
Undist. Expend. - Guidance Services						
15-000-218-104-052-000-0000-000	Salaries of Other Professional Staff	91,573	22,060	113,633	113,073	560
15-000-218-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	109,174	(218)	108,956	94,915	14,041
15-000-218-600-052-000-0000-000	Supplies and Materials	300		300	300	
Total Undist. Expend. - Guidance Services		<u>201,047</u>	<u>21,841</u>	<u>222,888</u>	<u>208,287</u>	<u>14,601</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-052-000-0000-000	Salaries of Supervisor of Instruction	80,047	(42,865)	37,182	37,182	
Total Undist. Expend. - Improvement of Inst. Serv.		<u>80,047</u>	<u>(42,865)</u>	<u>37,182</u>	<u>37,182</u>	
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-052-000-0000-000	Other Purchased Services (400-500 series)	500		500	150	350
Total Undist. Expend. - Instructional Staff Training Serv.		<u>500</u>		<u>500</u>	<u>150</u>	<u>350</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-052-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	142,748	26,413	169,161	167,161	2,000
15-000-240-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	43,476	(1,083)	42,393	42,393	
15-000-240-590-052-000-0000-000	Other Purchased Services (400-500 series)	2,100		2,100	1,560	540
15-000-240-600-052-000-0000-000	Supplies and Materials	11,900	16,044	27,944	26,024	1,919
Total Undist. Expend. - Support Serv. - School Admin.		<u>200,224</u>	<u>41,374</u>	<u>241,598</u>	<u>237,138</u>	<u>4,459</u>
Undist. Expend. - Custodial Services						
15-000-262-100-052-000-0000-000	Salaries	68,015		68,015	68,015	
15-000-262-107-052-000-0000-000	Salaries of Non-instructional Aides	45,755	(12,021)	33,734	30,708	3,026
15-000-262-610-052-000-0000-000	General Supplies	623		623		623
Total Undist. Expend. - Custodial Services		<u>114,393</u>	<u>(12,021)</u>	<u>102,372</u>	<u>98,723</u>	<u>3,649</u>
Undist. Expend. - Security						
15-000-266-100-052-000-0000-000	Salaries	55,000	12	55,012	55,012	
15-000-266-610-052-000-0000-000	General Supplies	500		500	496	4
Total Undist. Expend. - Security		<u>55,500</u>	<u>12</u>	<u>55,512</u>	<u>55,508</u>	<u>4</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-052-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	6,500	2,000	8,500	7,333	1,167
Total Undist. Expend. - Student Transportation Serv.		<u>6,500</u>	<u>2,000</u>	<u>8,500</u>	<u>7,333</u>	<u>1,167</u>
UNALLOCATED BENEFITS						
15-000-291-220-052-000-0000-000	Social Security Contributions	41,800	104	41,904	41,861	43
15-000-291-249-052-000-0000-000	Other Retirement Contributions - Regular	49,270	17,441	66,711	65,490	1,221
15-000-291-270-052-000-0000-000	Health Benefits	1,030,848	6,317	1,037,165	1,037,165	
TOTAL UNALLOCATED BENEFITS		<u>1,121,918</u>	<u>23,862</u>	<u>1,145,780</u>	<u>1,144,516</u>	<u>1,264</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,121,918</u>	<u>23,862</u>	<u>1,145,780</u>	<u>1,144,516</u>	<u>1,264</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 52 (Rosa Parks High School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,894,347</u>	<u>8,877</u>	<u>1,903,224</u>	<u>1,877,730</u>	<u>25,494</u>
TOTAL CURRENT EXPENDITURES		<u>4,570,769</u>	<u>(96,092)</u>	<u>4,474,677</u>	<u>4,413,332</u>	<u>61,345</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>4,570,769</u>	<u>(96,092)</u>	<u>4,474,677</u>	<u>4,413,332</u>	<u>61,345</u>
Other Financing Sources:						
	Operating Transfer In	<u>4,570,769</u>	<u>(96,092)</u>	<u>4,474,677</u>	<u>4,413,332</u>	<u>61,345</u>
Total Other Financing Sources		<u>4,570,769</u>	<u>(96,092)</u>	<u>4,474,677</u>	<u>4,413,332</u>	<u>61,345</u>
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 53 (Paterson STEAM High School)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-053-000-0000-000	Grades 9-12 - Salaries of Teachers	2,230,666	(92,828)	2,137,838	2,137,838
15-140-100-101-053-056-0000-000	Grades 9-12 - Salaries of Teachers	8,000		8,000	6,995
					1,005
Regular Programs - Undistributed Instruction					
15-190-100-500-053-000-0000-000	Other Purchased Services (400-500 series)	4,000		4,000	1,560
15-190-100-610-053-000-0000-000	General Supplies	14,370	80,000	94,370	83,270
15-190-100-640-053-000-0000-000	Textbooks	5,000	(5,000)		
15-190-100-800-053-000-0000-000	Other Objects	500	2,300	2,800	
					2,800
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,262,536</u>	<u>(15,528)</u>	<u>2,247,008</u>	<u>2,232,463</u>
					14,546
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-053-000-0000-000	Salaries of Teachers	170,967	(68,432)	102,535	97,167
		<u>170,967</u>	<u>(68,432)</u>	<u>102,535</u>	<u>97,167</u>
					5,368
Total Learning and/or Language Disabilities - Mild/Moderate					
					5,368
Resource Room/Resource Center:					
15-213-100-101-053-000-0000-000	Salaries of Teachers	221,535	(59,770)	161,765	161,765
15-213-100-610-053-000-0000-000	General Supplies		2,000	2,000	
		<u>221,535</u>	<u>(57,770)</u>	<u>163,765</u>	<u>161,765</u>
					2,000
Total Resource Room/Resource Center		<u>392,502</u>	<u>(126,202)</u>	<u>266,300</u>	<u>258,932</u>
					7,368
TOTAL SPECIAL EDUCATION - INSTRUCTION					
Bilingual Education - Instruction					
15-240-100-101-053-000-0000-000	Salaries of Teachers	86,854	1,120	87,974	87,974
15-240-100-610-053-000-0000-000	General Supplies	1,000		1,000	
		<u>87,854</u>	<u>1,120</u>	<u>88,974</u>	<u>87,974</u>
					1,000
Total Bilingual Education - Instruction					
Before/After School Programs - Instruction					
15-421-100-101-053-053-0000-000	Salaries of Teachers	5,625		5,625	5,566
		<u>5,625</u>	<u></u>	<u>5,625</u>	<u>5,566</u>
					59
Total Before/After School Programs - Instruction					
		<u>5,625</u>	<u></u>	<u>5,625</u>	<u>5,566</u>
					59
Total Before/After School Programs					
		<u>5,625</u>	<u></u>	<u>5,625</u>	<u>5,566</u>
					59
Total Instruction and At-Risk Programs					
		<u>2,748,517</u>	<u>(140,609)</u>	<u>2,607,908</u>	<u>2,584,934</u>
					22,973
Undistributed Expenditures - Health Services					
15-000-213-100-053-000-0000-000	Salaries	176,814	(30,074)	146,740	146,740
15-000-213-600-053-000-0000-000	Supplies and Materials	500		500	435
		<u>177,314</u>	<u>(30,074)</u>	<u>147,240</u>	<u>147,175</u>
					65
Total Undistributed Expenditures - Health Services					
Undist. Expend. - Guidance Services					
15-000-218-104-053-000-0000-000	Salaries of Other Professional Staff	168,097	24,309	192,406	192,309
15-000-218-600-053-000-0000-000	Supplies and Materials	1,500		1,500	1,489
		<u>169,597</u>	<u>24,309</u>	<u>193,906</u>	<u>193,799</u>
					107
Total Undist. Expend. - Guidance Services					
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-053-000-0000-000	Salaries of Supervisor of Instruction	86,846	(44,854)	41,992	41,992
15-000-221-320-053-000-0000-000	Purchased Prof- Educational Services	2,500	(175)	2,325	
15-000-221-580-053-000-0000-000	Other Purch Services (400-500)	1,000		1,000	835
		<u>90,346</u>	<u>(45,029)</u>	<u>45,317</u>	<u>42,827</u>
					2,490
Total Undist. Expend. - Improvement of Inst. Serv.					
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-053-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	281,888	(69,269)	212,619	211,669
15-000-240-105-053-000-0000-000	Salaries of Secretarial and Clerical Assistants	50,426	404	50,830	50,830
15-000-240-590-053-000-0000-000	Other Purchased Services (400-500 series)	900		900	
15-000-240-600-053-000-0000-000	Supplies and Materials	5,000		5,000	4,673
		<u>338,214</u>	<u>(68,865)</u>	<u>269,349</u>	<u>267,172</u>
					2,177
Total Undist. Expend. - Support Serv. - School Admin.					
Undist. Expend. - Custodial Services					
15-000-262-100-053-000-0000-000	Salaries	71,215		71,215	71,215
15-000-262-107-053-000-0000-000	Salaries of Non-instructional Aides	21,755	(21,755)		
15-000-262-610-053-000-0000-000	General Supplies	738		738	594
		<u>93,708</u>	<u>(21,755)</u>	<u>71,953</u>	<u>71,809</u>
					144
Total Undist. Expend. - Custodial Services					
Undist. Expend. - Security					
15-000-266-100-053-000-0000-000	Salaries	54,312	(5,564)	48,748	48,748
15-000-266-610-053-000-0000-000	General Supplies	1,200		1,200	
		<u>55,512</u>	<u>(5,564)</u>	<u>49,948</u>	<u>48,748</u>
					1,200
Total Undist. Expend. - Security					
Total Undist. Expend. - Oper. & Maint. Of Plant					
		<u>149,220</u>	<u>(27,319)</u>	<u>121,901</u>	<u>120,557</u>
					1,344
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-053-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	2,700	7,700	6,971
		<u>5,000</u>	<u>2,700</u>	<u>7,700</u>	<u>6,971</u>
					729
Total Undist. Expend. - Student Transportation Serv.					
		<u>5,000</u>	<u>2,700</u>	<u>7,700</u>	<u>6,971</u>
					729
UNALLOCATED BENEFITS					
15-000-291-220-053-000-0000-000	Social Security Contributions	27,416	10,145	37,561	37,538
15-000-291-249-053-000-0000-000	Other Retirement Contributions - Regular	67,846	79,864	147,710	145,712
15-000-291-270-053-000-0000-000	Health Benefits	946,983	10,777	957,760	957,760
		<u>1,042,245</u>	<u>100,786</u>	<u>1,143,031</u>	<u>1,141,010</u>
					2,021
TOTAL UNALLOCATED BENEFITS					
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		<u>1,042,245</u>	<u>100,786</u>	<u>1,143,031</u>	<u>1,141,010</u>
					2,021
TOTAL UNDISTRIBUTED EXPENDITURES					
		<u>1,971,936</u>	<u>(43,493)</u>	<u>1,928,443</u>	<u>1,919,511</u>
					8,933
TOTAL CURRENT EXPENDITURES					
		<u>4,720,453</u>	<u>(184,102)</u>	<u>4,536,351</u>	<u>4,504,445</u>
					31,906
TOTAL SCHOOL BASED EXPENDITURES					
		<u>4,720,453</u>	<u>(184,102)</u>	<u>4,536,351</u>	<u>4,504,445</u>
					31,906
Other Financing Sources:					
Operating Transfer In					
		<u>4,720,453</u>	<u>(184,102)</u>	<u>4,536,351</u>	<u>4,504,445</u>
					31,906
Total Other Financing Sources					
		<u>4,720,453</u>	<u>(184,102)</u>	<u>4,536,351</u>	<u>4,504,445</u>
					31,906
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 54 (Paterson P-Tech)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	1,204,945	(117,177)	1,087,768	1,087,768	
15-140-100-101-054-056-0000-000	Grades 9-12 - Salaries of Teachers	8,000		8,000	7,551	449
Regular Programs - Undistributed Instruction						
15-190-100-500-054-000-0000-000	Other Purchased Services (400-500 series)	5,000	(5,000)			
15-190-100-610-054-000-0000-000	General Supplies	1,840	(250)	1,590	752	838
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,219,785</u>	<u>(122,427)</u>	<u>1,097,358</u>	<u>1,096,071</u>	<u>1,286</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-054-000-0000-000	Salaries of Teachers	130,373	6,728	137,101	121,572	15,529
15-204-100-610-054-000-0000-000	General Supplies	3,000		3,000	591	2,409
Total Learning and/or Language Disabilities - Mild/Moderate		<u>133,373</u>	<u>6,728</u>	<u>140,101</u>	<u>122,164</u>	<u>17,937</u>
Resource Room/Resource Center:						
15-213-100-101-054-000-0000-000	Salaries of Teachers	380,588	(192,282)	188,306	188,306	
Total Resource Room/Resource Center		<u>380,588</u>	<u>(192,282)</u>	<u>188,306</u>	<u>188,306</u>	
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>513,961</u>	<u>(185,554)</u>	<u>328,407</u>	<u>310,470</u>	<u>17,937</u>
Bilingual Education - Instruction						
15-240-100-101-054-000-0000-000	Salaries of Teachers	49,164	13,402	62,566	61,028	1,538
15-240-100-610-054-000-0000-000	General Supplies	2,500	(2,500)			
Total Bilingual Education - Instruction		<u>51,664</u>	<u>10,902</u>	<u>62,566</u>	<u>61,028</u>	<u>1,538</u>
Before/After School Programs - Instruction						
15-421-100-101-054-053-0000-000	Salaries of Teachers	2,000	250	2,250	1,269	981
15-421-100-106-054-053-0000-000	Other Salaries for Instruction	400		400		400
Total Before/After School Programs		<u>2,400</u>	<u>250</u>	<u>2,650</u>	<u>1,269</u>	<u>1,381</u>
Summer School - Support						
15-422-200-100-054-053-0000-000	Salaries		86	86	86	
Total Summer School			<u>86</u>	<u>86</u>	<u>86</u>	
Total Instruction and At-Risk Programs		<u>1,787,810</u>	<u>(296,744)</u>	<u>1,491,067</u>	<u>1,468,923</u>	<u>22,143</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-054-000-0000-000	Salaries	17,812	(17,812)			
Total Undistributed Expend. - Attend. & Social Work		<u>17,812</u>	<u>(17,812)</u>			
Undistributed Expenditures - Health Services						
15-000-213-100-054-000-0000-000	Salaries	103,667	1,400	105,067	73,547	31,520
15-000-213-600-054-000-0000-000	Supplies and Materials	200		200	195	5
Total Undistributed Expenditures - Health Services		<u>103,867</u>	<u>1,400</u>	<u>105,267</u>	<u>73,742</u>	<u>31,525</u>
Undist. Expend. - Guidance Services						
15-000-218-104-054-000-0000-000	Salaries of Other Professional Staff	185,952	(16,050)	169,902	169,393	509
15-000-218-600-054-000-0000-000	Supplies and Materials	3,000		3,000	112	2,888
Total Undist. Expend. - Guidance Services		<u>188,952</u>	<u>(16,050)</u>	<u>172,902</u>	<u>169,505</u>	<u>3,397</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-100-054-000-0000-000	Salaries of Supervisor of Instruction	213,522	4,746	218,268	218,268	
15-000-221-110-054-000-0000-000	Other Salaries	126,913	(29,753)	97,160	94,870	2,290
Total Undist. Expend. - Improvement of Inst. Serv.		<u>340,435</u>	<u>(25,007)</u>	<u>315,428</u>	<u>313,137</u>	<u>2,290</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-054-000-0000-000	Other Purchased Services (400-500 series)	1,000		1,000	492	508
Total Undist. Expend. - Instructional Staff Training Serv.		<u>1,000</u>		<u>1,000</u>	<u>492</u>	<u>508</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-054-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	125,649	6,000	131,649	131,649	
15-000-240-105-054-000-0000-000	Salaries of Secretarial and Clerical Assistants	50,426	2,404	52,830	52,830	
15-000-240-590-054-000-0000-000	Other Purchased Services (400-500 series)	1,900	7,995	9,895	9,699	196
15-000-240-600-054-000-0000-000	Supplies and Materials	1,500	5	1,505	1,505	0
15-000-240-800-054-000-0000-000	Other Objects		1,695	1,695	1,695	
Total Undist. Expend. - Support Serv. - School Admin.		<u>179,475</u>	<u>18,099</u>	<u>197,574</u>	<u>197,378</u>	<u>196</u>
Undist. Expend. - Custodial Services						
15-000-262-100-054-000-0000-000	Salaries	66,465	(43,827)	22,638	22,638	
15-000-262-107-054-000-0000-000	Salaries of Non-instructional Aides	45,755	(3,556)	42,199	42,138	61
15-000-262-610-054-000-0000-000	General Supplies	505		505	422	83
Total Undist. Expend. - Custodial Services		<u>112,725</u>	<u>(47,383)</u>	<u>65,342</u>	<u>65,199</u>	<u>143</u>
Undist. Expend. - Security						
15-000-266-100-054-000-0000-000	Salaries	129,726	(29,177)	100,549	100,549	
15-000-266-610-054-000-0000-000	General Supplies	4,500	(7)	4,493	3,666	827
Total Undist. Expend. - Security		<u>134,226</u>	<u>(29,184)</u>	<u>105,042</u>	<u>104,215</u>	<u>827</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-054-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	246,951	(76,567)	170,384	169,414	970
Total Undist. Expend. - Student Transportation Serv.		<u>246,951</u>	<u>(76,567)</u>	<u>170,384</u>	<u>169,414</u>	<u>970</u>
UNALLOCATED BENEFITS						
15-000-291-220-054-000-0000-000	Social Security Contributions	43,838	(9,347)	34,491	34,006	485
15-000-291-249-054-000-0000-000	Other Retirement Contributions - Regular	43,344	17,301	60,645	59,395	1,250
15-000-291-270-054-000-0000-000	Health Benefits	757,419	6,380	763,799	763,799	
TOTAL UNALLOCATED BENEFITS		<u>844,601</u>	<u>14,334</u>	<u>858,935</u>	<u>857,200</u>	<u>1,735</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>844,601</u>	<u>14,334</u>	<u>858,935</u>	<u>857,200</u>	<u>1,735</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,926,393</u>	<u>(93,791)</u>	<u>1,832,602</u>	<u>1,791,542</u>	<u>41,060</u>
TOTAL CURRENT EXPENDITURES		<u>3,714,203</u>	<u>(390,535)</u>	<u>3,323,668</u>	<u>3,260,466</u>	<u>63,203</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>School: No. 54 (Paterson P-Tech)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-054-000-0000-000	Grades 9-12		15,856	15,856	15,856	
Total Equipment			15,856	15,856	15,856	
TOTAL CAPITAL OUTLAY			15,856	15,856	15,856	
 TOTAL SCHOOL BASED EXPENDITURES		3,714,203	(374,678)	3,339,525	3,276,322	63,203
Other Financing Sources:						
	Operating Transfer In	3,714,203	(374,678)	3,339,525	3,276,322	63,203
Total Other Financing Sources		3,714,203	(374,678)	3,339,525	3,276,322	63,203
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 55 (International High School)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-055-000-0000-000	Grades 9-12 - Salaries of Teachers	3,662,950	53,288	3,716,238	3,716,238
15-140-100-101-055-053-0000-000	Grades 9-12 - Salaries of Teachers		3,440	3,440	3,440
Regular Programs - Undistributed Instruction					
15-190-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	30,000		30,000	7,550
15-190-100-610-055-000-0000-000	General Supplies	20,711		20,711	15,295
15-190-100-640-055-000-0000-000	Textbooks	20,000		20,000	10,154
					9,846
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>3,733,661</u>	<u>56,728</u>	<u>3,790,389</u>	<u>3,752,677</u>
					37,712
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Moderate:					
15-202-100-106-055-000-0000-000	Other Salaries for Instruction	54,129	(42,190)	11,939	11,939
Total Intellectual Disability - Moderate		<u>54,129</u>	<u>(42,190)</u>	<u>11,939</u>	
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-055-000-0000-000	Salaries of Teachers	314,715	(94,515)	220,200	220,200
15-204-100-106-055-000-0000-000	Other Salaries for Instruction	139,188	281	139,469	136,125
15-204-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	4,000		4,000	4,000
Total Learning and/or Language Disabilities - Mild/Moderate		<u>457,903</u>	<u>(94,234)</u>	<u>363,669</u>	<u>356,325</u>
					7,344
Resource Room/Resource Center:					
15-213-100-101-055-000-0000-000	Salaries of Teachers	515,754	(45,243)	470,511	470,511
15-213-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	4,500		4,500	4,500
Total Resource Room/Resource Center		<u>520,254</u>	<u>(45,243)</u>	<u>475,011</u>	<u>470,511</u>
					4,500
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,032,286</u>	<u>(181,668)</u>	<u>850,618</u>	<u>838,774</u>
					11,844
Bilingual Education - Instruction					
15-240-100-101-055-000-0000-000	Salaries of Teachers	105,252	(1,427)	103,825	103,825
15-240-100-610-055-000-0000-000	General Supplies	2,500		2,500	2,500
Total Bilingual Education - Instruction		<u>107,752</u>	<u>(1,427)</u>	<u>106,325</u>	<u>103,825</u>
					2,500
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-055-053-0000-000	Salaries	7,829	7,829	15,658	15,658
Total School-Spon. Cocurricular Actvts. - Inst.		<u>7,829</u>	<u>7,829</u>	<u>15,658</u>	<u>15,658</u>
Total Instruction and At-Risk Programs		<u>4,881,528</u>	<u>(118,537)</u>	<u>4,762,991</u>	<u>4,710,934</u>
					52,057
Undistributed Expend. - Attend. & Social Work					
15-000-211-104-055-000-0000-000	Salaries	119,391	7,272	126,663	121,141
Total Undistributed Expend. - Attend. & Social Work		<u>119,391</u>	<u>7,272</u>	<u>126,663</u>	<u>121,141</u>
					5,522
Undistributed Expenditures - Health Services					
15-000-213-100-055-000-0000-000	Salaries	104,067	1,400	105,467	105,467
15-000-213-600-055-000-0000-000	Supplies and Materials	1,500		1,500	1,497
Total Undistributed Expenditures - Health Services		<u>105,567</u>	<u>1,400</u>	<u>106,967</u>	<u>106,964</u>
					3
Undist. Expend. - Guidance Services					
15-000-218-104-055-000-0000-000	Salaries of Other Professional Staff	332,050	(14,077)	317,973	305,527
15-000-218-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	59,048	1,917	60,965	60,965
Total Undist. Expend. - Guidance Services		<u>391,098</u>	<u>(12,160)</u>	<u>378,938</u>	<u>366,492</u>
					12,446
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-055-000-0000-000	Salaries of Supervisor of Instruction	67,939	(39,273)	28,666	28,666
15-000-221-320-055-000-0000-000	Purchased Prof- Educational Services	12,000	(12,000)		
Total Undist. Expend. - Improvement of Inst. Serv.		<u>79,939</u>	<u>(51,273)</u>	<u>28,666</u>	<u>28,666</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-055-000-0000-000	Salaries	59,455	2,785	62,240	62,240
15-000-222-600-055-000-0000-000	Supplies and Materials	6,000		6,000	2,756
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>65,455</u>	<u>2,785</u>	<u>68,240</u>	<u>64,996</u>
					3,244
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-055-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	315,868	1,089	316,957	309,911
15-000-240-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	150,878	9,962	160,840	160,840
15-000-240-590-055-000-0000-000	Other Purchased Services (400-500 series)	4,000	(1,850)	2,150	110
15-000-240-600-055-000-0000-000	Supplies and Materials	10,000		10,000	6,553
Total Undist. Expend. - Support Serv. - School Admin.		<u>480,746</u>	<u>9,201</u>	<u>489,947</u>	<u>477,414</u>
					12,533
Undist. Expend. - Custodial Services					
15-000-262-100-055-000-0000-000	Salaries	71,515		71,515	71,515
15-000-262-610-055-000-0000-000	General Supplies	1,735		1,735	1,672
Total Undist. Expend. - Custodial Services		<u>73,250</u>		<u>73,250</u>	<u>73,187</u>
					63
Undist. Expend. - Security					
15-000-266-100-055-000-0000-000	Salaries	76,114		76,114	76,114
15-000-266-610-055-000-0000-000	General Supplies	1,000	1,500	2,500	2,433
Total Undist. Expend. - Security		<u>77,114</u>	<u>1,500</u>	<u>78,614</u>	<u>78,547</u>
					67
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		<u>150,364</u>	<u>1,500</u>	<u>151,864</u>	<u>151,734</u>
					130
15-000-270-512-055-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	6,000	350	6,350	6,350
Total Undist. Expend. - Student Transportation Serv.		<u>6,000</u>	<u>350</u>	<u>6,350</u>	<u>6,350</u>
UNALLOCATED BENEFITS					
15-000-291-220-055-000-0000-000	Social Security Contributions	66,203	17,677	83,880	83,548
15-000-291-249-055-000-0000-000	Other Retirement Contributions - Regular	137,301	118,124	255,425	253,687
15-000-291-270-055-000-0000-000	Health Benefits	2,080,816	18,537	2,099,353	2,099,353
TOTAL UNALLOCATED BENEFITS		<u>2,284,320</u>	<u>154,338</u>	<u>2,438,658</u>	<u>2,436,588</u>
					2,070
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		<u>2,284,320</u>	<u>154,338</u>	<u>2,438,658</u>	<u>2,436,588</u>
					2,070

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 55 (International High School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		3,682,880	113,412	3,796,292	3,760,345	35,947
TOTAL CURRENT EXPENDITURES		8,564,408	(5,125)	8,559,283	8,471,279	88,004
TOTAL SCHOOL BASED EXPENDITURES		8,564,408	(5,125)	8,559,283	8,471,279	88,004
Other Financing Sources:						
	Operating Transfer In	8,564,408	(5,125)	8,559,283	8,471,279	88,004
Total Other Financing Sources		8,564,408	(5,125)	8,559,283	8,471,279	88,004
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 60 (Students Transitioning and Achieving Real Success)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-106-060-000-0000-000	Other Salaries for Instruction	43,996	35,611	79,607	79,607	
15-201-100-610-060-000-0000-000	General Supplies	2,500		2,500	2,328	172
Total Intellectual Disability - Mild		46,496	35,611	82,107	81,935	172
Intellectual Disability - Moderate:						
15-202-100-101-060-000-0000-000	Salaries of Teachers	390,432	(213,744)	176,688	176,688	
15-202-100-106-060-000-0000-000	Other Salaries for Instruction	296,234	(14,229)	282,005	282,005	
15-202-100-610-060-000-0000-000	General Supplies	6,000		6,000	5,835	165
Total Intellectual Disability - Moderate		692,666	(227,973)	464,693	464,527	165
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-060-000-0000-000	Salaries of Teachers	98,325	6,474	104,799	104,799	
Total Learning and/or Language Disabilities - Mild/Moderate		98,325	6,474	104,799	104,799	
Autism:						
15-214-100-101-060-000-0000-000	Salaries of Teachers	301,752	(83,452)	218,300	218,300	
15-214-100-106-060-000-0000-000	Other Salaries for Instruction	396,543	(31,278)	365,265	364,769	496
15-214-100-610-060-000-0000-000	General Supplies	4,000		4,000	3,793	207
Total Autism		702,295	(114,729)	587,566	586,862	703
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,539,782	(300,618)	1,239,164	1,238,124	1,040
Bilingual Education - Instruction						
15-240-100-101-060-000-0000-000	Salaries of Teachers	21,713	280	21,993	21,993	
Total Bilingual Education - Instruction		21,713	280	21,993	21,993	
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-060-038-0000-000	Salaries	6,000		6,000	4,075	1,925
Total School-Spon. Cocurricular Actvts. - Inst.		6,000		6,000	4,075	1,925
Other Supplemental/At-Risk Programs - Instruction						
15-424-100-101-060-000-0000-000	Salaries of Teachers	255,441	(16,441)	239,000	239,000	
15-424-100-590-060-000-0000-000	Other Purchased Services (400-500 series)	750	(750)			
15-424-100-800-060-000-0000-000	Other Objects	195	4,505	4,700	3,400	1,300
Total Other Supplemental/At-Risk Programs - Instruction		256,386	(12,686)	243,700	242,400	1,300
Other Supplemental/At-Risk Programs - Support						
15-424-240-103-060-000-0000-000	Salaries	228,550	(22,790)	205,760	191,869	13,891
15-424-240-600-060-000-0000-000	Supplies and Materials	3,000		3,000	2,802	198
15-424-240-800-060-000-0000-000	Other Objects	500		500		500
Total Other Supplemental/At-Risk Programs - Support		232,050	(22,790)	209,260	194,671	14,589
Total Other Supplemental/At-Risk Programs		488,436	(35,477)	452,959	437,071	15,889
Total Instruction and At-Risk Programs		2,055,931	(335,814)	1,720,117	1,701,264	18,854
Undistributed Expenditures - Health Services						
15-000-213-100-060-000-0000-000	Salaries	65,000	56,223	121,223	121,223	
15-000-213-600-060-000-0000-000	Supplies and Materials	200	(200)			
Total Undistributed Expenditures - Health Services		65,200	56,023	121,223	121,223	
Undist. Expend. - Guidance Services						
15-000-218-104-060-000-0000-000	Salaries of Other Professional Staff		44,301	44,301	44,301	
15-000-218-600-060-000-0000-000	Supplies and Materials	250	(250)			
Total Undist. Expend. - Guidance Services		250	44,051	44,301	44,301	
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-060-000-0000-000	Salaries of Supervisor of Instruction	13,202	(3,583)	9,619	9,619	
Total Undist. Expend. - Improvement of Inst. Serv.		13,202	(3,583)	9,619	9,619	
Undist. Expend. - Custodial Services						
15-000-262-100-060-000-0000-000	Salaries	114,565	(4,236)	110,329	110,329	
15-000-262-610-060-000-0000-000	General Supplies	305	(305)			
Total Undist. Expend. - Custodial Services		114,870	(4,541)	110,329	110,329	
Total Undist. Expend. - Oper. & Maint. Of Plant		114,870	(4,541)	110,329	110,329	
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-060-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	14,000	(3,000)	11,000	8,484	2,516
Total Undist. Expend. - Student Transportation Serv.		14,000	(3,000)	11,000	8,484	2,516
UNALLOCATED BENEFITS						
15-000-291-220-060-000-0000-000	Social Security Contributions	78,915	(10,536)	68,379	68,379	
15-000-291-249-060-000-0000-000	Other Retirement Contributions - Regular	9,844	(9,844)			
15-000-291-270-060-000-0000-000	Health Benefits	990,501	3,418	993,919	993,919	
TOTAL UNALLOCATED BENEFITS		1,079,260	(16,963)	1,062,297	1,062,297	
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,079,260	(16,963)	1,062,297	1,062,297	
TOTAL UNDISTRIBUTED EXPENDITURES		1,286,782	71,988	1,358,770	1,356,254	2,516
TOTAL CURRENT EXPENDITURES		3,342,713	(263,826)	3,078,887	3,057,517	21,370
TOTAL SCHOOL BASED EXPENDITURES		3,342,713	(263,826)	3,078,887	3,057,517	21,370
Other Financing Sources:						
Operating Transfer In		3,342,713	(263,826)	3,078,887	3,057,517	21,370
Total Other Financing Sources		3,342,713	(263,826)	3,078,887	3,057,517	21,370
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 75 (Norman S. Weir)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-075-000-0000-000	Kindergarten - Salaries of Teachers	57,955	3,630	61,585	60,969	616
15-120-100-101-075-000-0000-000	Grades 1-5 - Salaries of Teachers	763,064	(20,870)	742,194	719,817	22,377
15-120-100-101-075-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000		4,000	3,059	941
15-130-100-101-075-000-0000-000	Grades 6-8 - Salaries of Teachers	500,154	(57,970)	442,184	442,184	
Regular Programs - Undistributed Instruction						
15-190-100-106-075-000-0000-000	Other Salaries for Instruction	84,295	(1,017)	83,278	83,278	
15-190-100-500-075-000-0000-000	Other Purchased Services (400-500 series)	3,495		3,495	3,317	178
15-190-100-610-075-000-0000-000	General Supplies	7,115		7,115	7,115	
15-190-100-640-075-000-0000-000	Textbooks	200		200		200
15-190-100-800-075-000-0000-000	Other Objects	1,000	700	1,700	1,700	
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,421,278</u>	<u>(75,527)</u>	<u>1,345,751</u>	<u>1,321,440</u>	<u>24,311</u>
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-075-000-0000-000	Salaries of Teachers	646,170	35,689	681,859	671,352	10,507
15-201-100-106-075-000-0000-000	Other Salaries for Instruction	362,705	(2,381)	360,324	359,551	773
15-201-100-610-075-000-0000-000	General Supplies	3,000		3,000	2,500	500
15-201-100-800-075-000-0000-000	Other Objects	500		500	352	148
Total Intellectual Disability - Mild		<u>1,012,375</u>	<u>33,308</u>	<u>1,045,683</u>	<u>1,033,755</u>	<u>11,928</u>
Intellectual Disability - Moderate:						
15-202-100-610-075-000-0000-000	General Supplies	1,000		1,000	500	500
Total Intellectual Disability - Moderate		<u>1,000</u>		<u>1,000</u>	<u>500</u>	<u>500</u>
Resource Room/Resource Center:						
15-213-100-101-075-000-0000-000	Salaries of Teachers	117,410	(29,084)	88,326	88,326	
15-213-100-610-075-000-0000-000	General Supplies	2,500		2,500	2,000	500
Total Resource Room/Resource Center		<u>119,910</u>	<u>(29,084)</u>	<u>90,826</u>	<u>90,326</u>	<u>500</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,133,285</u>	<u>4,224</u>	<u>1,137,509</u>	<u>1,124,581</u>	<u>12,928</u>
Bilingual Education - Instruction						
15-240-100-101-075-000-0000-000	Salaries of Teachers	19,325	(2,358)	16,967	16,967	
15-240-100-610-075-000-0000-000	General Supplies	2,045		2,045	813	1,232
Total Bilingual Education - Instruction		<u>21,370</u>	<u>(2,358)</u>	<u>19,012</u>	<u>17,780</u>	<u>1,232</u>
Before/After School Programs - Instruction						
15-421-100-101-075-053-0000-000	Salaries of Teachers	26,955	(1,139)	25,816	25,816	
Total Before/After School Programs - Instruction		<u>26,955</u>	<u>(1,139)</u>	<u>25,816</u>	<u>25,816</u>	
Total Before/After School Programs		<u>26,955</u>	<u>(1,139)</u>	<u>25,816</u>	<u>25,816</u>	
Total Instruction and At-Risk Programs		<u>2,602,888</u>	<u>(74,800)</u>	<u>2,528,088</u>	<u>2,489,617</u>	<u>38,471</u>
Undistributed Expenditures - Health Services						
15-000-213-100-075-000-0000-000	Salaries	105,967	1,400	107,367	107,367	
15-000-213-600-075-000-0000-000	Supplies and Materials	1,000		1,000	947	53
Total Undistributed Expenditures - Health Services		<u>106,967</u>	<u>1,400</u>	<u>108,367</u>	<u>108,314</u>	<u>53</u>
Undist. Expend. - Guidance Services						
15-000-218-104-075-000-0000-000	Salaries of Other Professional Staff	61,919	(18,324)	43,595	43,595	
15-000-218-600-075-000-0000-000	Supplies and Materials	1,000	(300)	700	400	300
Total Undist. Expend. - Guidance Services		<u>62,919</u>	<u>(18,624)</u>	<u>44,295</u>	<u>43,995</u>	<u>300</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-600-075-000-0000-000	Supplies and Materials	100		100		100
Total Undist. Expend. - Improvement of Inst. Serv.		<u>100</u>		<u>100</u>		<u>100</u>
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-500-075-000-0000-000	Other Purchased Services (400-500 series)	1,000	(700)	300		300
15-000-222-600-075-000-0000-000	Supplies and Materials	500		500		500
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>1,500</u>	<u>(700)</u>	<u>800</u>		<u>800</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-075-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	320,866	(29,533)	291,333	290,983	350
15-000-240-105-075-000-0000-000	Salaries of Secretarial and Clerical Assistants	52,376	1,904	54,280	54,280	
15-000-240-590-075-000-0000-000	Other Purchased Services (400-500 series)	6,750		6,750	5,540	1,210
15-000-240-600-075-000-0000-000	Supplies and Materials	1,500		1,500	1,262	238
Total Undist. Expend. - Support Serv. - School Admin.		<u>381,492</u>	<u>(27,629)</u>	<u>353,863</u>	<u>352,064</u>	<u>1,798</u>
Undist. Expend. - Custodial Services						
15-000-262-100-075-000-0000-000	Salaries	69,665		69,665	69,665	
15-000-262-107-075-000-0000-000	Salaries of Non-instructional Aides	57,755	(12,253)	45,502	45,502	
15-000-262-610-075-000-0000-000	General Supplies	655		655	200	455
Total Undist. Expend. - Custodial Services		<u>128,075</u>	<u>(12,253)</u>	<u>115,822</u>	<u>115,367</u>	<u>455</u>
Undist. Expend. - Security						
15-000-266-100-075-000-0000-000	Salaries	54,312	1,400	55,712	55,712	
15-000-266-610-075-000-0000-000	General Supplies	1,000		1,000	606	394
Total Undist. Expend. - Security		<u>55,312</u>	<u>1,400</u>	<u>56,712</u>	<u>56,318</u>	<u>394</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>183,387</u>	<u>(10,853)</u>	<u>172,534</u>	<u>171,685</u>	<u>849</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-075-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	4,400	9,400	6,381	3,019
Total Undist. Expend. - Student Transportation Serv.		<u>5,000</u>	<u>4,400</u>	<u>9,400</u>	<u>6,381</u>	<u>3,019</u>
UNALLOCATED BENEFITS						
15-000-291-220-075-000-0000-000	Social Security Contributions	61,706	2,606	64,312	64,257	55
15-000-291-249-075-000-0000-000	Other Retirement Contributions - Regular	39,773	31,555	71,328	69,963	1,365
15-000-291-270-075-000-0000-000	Health Benefits	1,121,410	15,986	1,137,396	1,137,396	
TOTAL UNALLOCATED BENEFITS		<u>1,222,889</u>	<u>50,147</u>	<u>1,273,036</u>	<u>1,271,616</u>	<u>1,420</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,222,889</u>	<u>50,147</u>	<u>1,273,036</u>	<u>1,271,616</u>	<u>1,420</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 75 (Norman S. Weir)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		1,964,254	(1,859)	1,962,395	1,954,056	8,339
TOTAL CURRENT EXPENDITURES		4,567,142	(76,660)	4,490,482	4,443,672	46,810
TOTAL SCHOOL BASED EXPENDITURES		4,567,142	(76,660)	4,490,482	4,443,672	46,810
Other Financing Sources:						
	Operating Transfer In	4,567,142	(76,660)	4,490,482	4,443,672	46,810
Total Other Financing Sources		4,567,142	(76,660)	4,490,482	4,443,672	46,810
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 77 (Alonzo Moody Academy)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION						
Emotional Regulation Impairment:						
15-209-100-106-077-000-0000-000	Other Salaries for Instruction		11,171	11,171	11,171	
Total Emotional Regulation Impairment			11,171	11,171	11,171	
Resource Room/Resource Center:						
15-213-100-101-077-000-0000-000	Salaries of Teachers		483,027	483,027	483,027	
15-213-100-106-077-000-0000-000	Other Salaries for Instruction		178,663	178,663	178,663	
15-213-100-610-077-000-0000-000	General Supplies	4,000		4,000	4,000	
Total Resource Room/Resource Center		4,000	661,690	665,690	665,690	
Bilingual Education - Instruction						
15-240-100-101-077-000-0000-000	Salaries of Teachers		15,641	15,641	15,641	
Total Bilingual Education - Instruction			15,641	15,641	15,641	
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-077-053-0000-000	Salaries	7,172	1,296	8,468	8,468	
Total School-Spon. Cocurricular Actvts. - Inst.		7,172	1,296	8,468	8,468	
Alternative Education Program - Instruction						
15-423-100-101-077-000-0000-000	Salaries of Teachers	8,000	1,773,595	1,781,595	1,764,606	16,989
15-423-100-106-077-000-0000-000	Other Salaries for Instruction		135,493	135,493	134,440	1,053
15-423-100-500-077-000-0000-000	Other Purchased Services (400-500 series)		760	760	760	
15-423-100-610-077-000-0000-000	General Supplies	6,000	(760)	5,240	4,007	1,233
Total Alternative Education Program - Instruction		14,000	1,909,088	1,923,088	1,903,813	19,275
Alternative Education Program - Support						
15-423-200-100-077-000-0000-000	Salaries	1,700	690,081	691,781	690,381	1,400
15-423-240-600-077-000-0000-000	Supplies and Materials	6,228	(1,296)	4,932	1,625	3,307
Total Alternative Education Program - Support		7,928	688,785	696,713	692,005	4,707
Total Alternative Education Program		21,928	2,597,873	2,619,801	2,595,818	23,982
	Total Instruction and At-Risk Programs	33,100	3,287,671	3,320,771	3,296,789	23,982
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-077-000-0000-000	Salaries		69,822	69,822	69,822	
Total Undistributed Expend. - Attend. & Social Work			69,822	69,822	69,822	
Undistributed Expenditures - Health Services						
15-000-213-600-077-000-0000-000	Supplies and Materials	200		200	198	2
Total Undistributed Expenditures - Health Services		200		200	198	2
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-077-000-0000-000	Salaries of Supervisor of Instruction		26,460	26,460	26,460	
Total Undist. Expend. - Improvement of Inst. Serv.			26,460	26,460	26,460	
Undist. Expend. - Custodial Services						
15-000-262-100-077-000-0000-000	Salaries		67,265	67,265	67,265	
15-000-262-610-077-000-0000-000	General Supplies	313		313	313	
Total Undist. Expend. - Oper. & Maint. Of Plant		313	67,265	67,578	67,578	
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-077-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000		1,000	1,000	
Total Undist. Expend. - Student Transportation Serv.		1,000		1,000	1,000	
UNALLOCATED BENEFITS						
15-000-291-220-077-000-0000-000	Social Security Contributions	63,982	(4,774)	59,208	59,208	
15-000-291-249-077-000-0000-000	Other Retirement Contributions - Regular	27,024	(27,024)			
15-000-291-270-077-000-0000-000	Health Benefits		26,591	26,591	26,591	
TOTAL UNALLOCATED BENEFITS		91,006	(5,206)	85,800	85,800	
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		91,006	(5,206)	85,800	85,800	
TOTAL UNDISTRIBUTED EXPENDITURES		92,519	158,341	250,860	250,857	2
TOTAL CURRENT EXPENDITURES		125,619	3,446,011	3,571,630	3,547,646	23,985
TOTAL SCHOOL BASED EXPENDITURES		125,619	3,446,011	3,571,630	3,547,646	23,985
Other Financing Sources:						
	Operating Transfer In	125,619	3,446,011	3,571,630	3,547,646	23,985
Total Other Financing Sources		125,619	3,446,011	3,571,630	3,547,646	23,985
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 301 (Joseph A. Taub School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-130-100-101-301-000-0000-000	Grades 6-8 - Salaries of Teachers	3,586,060	(17,927)	3,568,133	3,545,973	22,160
15-130-100-101-301-056-0000-000	Grades 6-8 - Salaries of Teachers	6,000		6,000		6,000
Regular Programs - Undistributed Instruction						
15-190-100-320-301-000-0000-000	Purchased Professional-Educational Services	9,000		9,000		9,000
15-190-100-610-301-000-0000-000	General Supplies	61,240	(21,439)	39,801	39,801	
15-190-100-800-301-000-0000-000	Other Objects	6,000		6,000		6,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>3,668,300</u>	<u>(39,366)</u>	<u>3,628,934</u>	<u>3,585,775</u>	<u>43,160</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-301-000-0000-000	Salaries of Teachers	415,045	(245,767)	169,278	168,967	311
15-204-100-106-301-000-0000-000	Other Salaries for Instruction	256,211	(2,396)	253,815	252,739	1,076
15-204-100-610-301-000-0000-000	General Supplies	9,800		9,800	3,500	6,300
Total Learning and/or Language Disabilities - Mild/Moderate		<u>681,056</u>	<u>(248,163)</u>	<u>432,893</u>	<u>425,205</u>	<u>7,687</u>
Multiple Disabilities:						
15-212-100-106-301-000-0000-000	Other Salaries for Instruction	51,757	1,400	53,157	53,157	
Total Multiple Disabilities		<u>51,757</u>	<u>1,400</u>	<u>53,157</u>	<u>53,157</u>	
Resource Room/Resource Center:						
15-213-100-101-301-000-0000-000	Salaries of Teachers	514,287	(90,136)	424,151	424,151	
15-213-100-610-301-000-0000-000	General Supplies	6,070		6,070	6,069	1
Total Resource Room/Resource Center		<u>520,357</u>	<u>(90,136)</u>	<u>430,221</u>	<u>430,220</u>	<u>1</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,253,170</u>	<u>(336,899)</u>	<u>916,271</u>	<u>908,583</u>	<u>7,688</u>
Bilingual Education - Instruction						
15-240-100-101-301-000-0000-000	Salaries of Teachers	401,800	8,755	410,555	410,555	
15-240-100-610-301-000-0000-000	General Supplies	13,400		13,400	13,400	
Total Bilingual Education - Instruction		<u>415,200</u>	<u>8,755</u>	<u>423,955</u>	<u>423,955</u>	
Before/After School Programs - Instruction						
15-421-100-101-301-053-0000-000	Salaries of Teachers	6,300		6,300	3,608	2,693
Total Before/After School Programs - Instruction		<u>6,300</u>		<u>6,300</u>	<u>3,608</u>	<u>2,693</u>
Total Before/After School Programs		<u>6,300</u>		<u>6,300</u>	<u>3,608</u>	<u>2,693</u>
Total Instruction and At-Risk Programs		<u>5,342,970</u>	<u>(367,510)</u>	<u>4,975,460</u>	<u>4,921,920</u>	<u>53,540</u>
Undistributed Expenditures - Health Services						
15-000-213-100-301-000-0000-000	Salaries	96,625	2,400	99,025	99,025	
15-000-213-600-301-000-0000-000	Supplies and Materials	400		400	396	4
Total Undistributed Expenditures - Health Services		<u>97,025</u>	<u>2,400</u>	<u>99,425</u>	<u>99,421</u>	<u>4</u>
Undist. Expend. - Guidance Services						
15-000-218-104-301-000-0000-000	Salaries of Other Professional Staff	192,781	(14,408)	178,373	176,623	1,750
15-000-218-600-301-000-0000-000	Supplies and Materials	400		400		400
Total Undist. Expend. - Guidance Services		<u>193,181</u>	<u>(14,408)</u>	<u>178,773</u>	<u>176,623</u>	<u>2,150</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-301-000-0000-000	Purchased Prof- Educational Services	17,000		17,000	12,000	5,000
Total Undist. Expend. - Improvement of Inst. Serv.		<u>17,000</u>		<u>17,000</u>	<u>12,000</u>	<u>5,000</u>
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-301-000-0000-000	Salaries	65,000	590	65,590	65,590	
15-000-222-600-301-000-0000-000	Supplies and Materials	3,000		3,000		3,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>68,000</u>	<u>590</u>	<u>68,590</u>	<u>65,590</u>	<u>3,000</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-301-000-0000-000	Other Purchased Services (400-500 series)	3,000	(3,000)			
Total Undist. Expend. - Instructional Staff Training Serv.		<u>3,000</u>	<u>(3,000)</u>			
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-301-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	748,230	(162,715)	585,515	585,515	
15-000-240-105-301-000-0000-000	Salaries of Secretarial and Clerical Assistants	107,152	(12,093)	95,059	94,823	235
15-000-240-590-301-000-0000-000	Other Purchased Services (400-500 series)	1,500		1,500		1,500
15-000-240-600-301-000-0000-000	Supplies and Materials	19,000	(10,000)	9,000	6,215	2,785
Total Undist. Expend. - Support Serv. - School Admin.		<u>875,882</u>	<u>(184,808)</u>	<u>691,074</u>	<u>686,554</u>	<u>4,520</u>
Undist. Expend. - Custodial Services						
15-000-262-100-301-000-0000-000	Salaries	80,290	2,288	82,578	82,578	
15-000-262-107-301-000-0000-000	Salaries of Non-instructional Aides	69,755	(37,305)	32,450	31,602	847
15-000-262-610-301-000-0000-000	General Supplies	2,430		2,430	977	1,453
Total Undist. Expend. - Custodial Services		<u>152,475</u>	<u>(35,017)</u>	<u>117,458</u>	<u>115,157</u>	<u>2,300</u>
Undist. Expend. - Security						
15-000-266-100-301-000-0000-000	Salaries	108,624	(4,531)	104,093	104,093	
15-000-266-610-301-000-0000-000	General Supplies	1,000		1,000		1,000
Total Undist. Expend. - Security		<u>109,624</u>	<u>(4,531)</u>	<u>105,093</u>	<u>104,093</u>	<u>1,000</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>262,099</u>	<u>(39,549)</u>	<u>222,550</u>	<u>219,250</u>	<u>3,300</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-301-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	10,000		10,000		10,000
Total Undist. Expend. - Student Transportation Serv.		<u>10,000</u>		<u>10,000</u>		<u>10,000</u>
UNALLOCATED BENEFITS						
15-000-291-220-301-000-0000-000	Social Security Contributions	80,643	5,907	86,550	86,508	42
15-000-291-249-301-000-0000-000	Other Retirement Contributions - Regular	177,557	64,037	241,594	237,846	3,748
15-000-291-270-301-000-0000-000	Health Benefits	2,186,306	16,754	2,203,060	2,203,060	
TOTAL UNALLOCATED BENEFITS		<u>2,444,506</u>	<u>86,698</u>	<u>2,531,204</u>	<u>2,527,414</u>	<u>3,790</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>2,444,506</u>	<u>86,698</u>	<u>2,531,204</u>	<u>2,527,414</u>	<u>3,790</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,970,693</u>	<u>(152,077)</u>	<u>3,818,616</u>	<u>3,786,852</u>	<u>31,764</u>
TOTAL CURRENT EXPENDITURES		<u>9,313,663</u>	<u>(519,586)</u>	<u>8,794,077</u>	<u>8,708,772</u>	<u>85,305</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>School: No. 301 (Joseph A. Taub School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-130-100-730-301-000-0000-000	Grades 6-8	7,500		7,500		7,500
Special Education - Instruction:						
15-000-240-730-301-000-0000-000	Undistributed Expenditures - School Admin.		13,000	13,000	8,781	4,219
Total Equipment		<u>7,500</u>	<u>13,000</u>	<u>20,500</u>	<u>8,781</u>	<u>11,719</u>
TOTAL CAPITAL OUTLAY		<u>7,500</u>	<u>13,000</u>	<u>20,500</u>	<u>8,781</u>	<u>11,719</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>9,321,163</u>	<u>(506,586)</u>	<u>8,814,577</u>	<u>8,717,553</u>	<u>97,024</u>
Other Financing Sources:						
Operating Transfer In		<u>9,321,163</u>	<u>(506,586)</u>	<u>8,814,577</u>	<u>8,717,553</u>	<u>97,024</u>
Total Other Financing Sources		<u>9,321,163</u>	<u>(506,586)</u>	<u>8,814,577</u>	<u>8,717,553</u>	<u>97,024</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 302 (Young Mens Academy)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-302-000-0000-000	Grades 1-5 - Salaries of Teachers	256,876	(99,879)	156,997	155,420	1,577
15-130-100-101-302-000-0000-000	Grades 6-8 - Salaries of Teachers	288,805	11,675	300,480	300,480	
Regular Programs - Undistributed Instruction						
15-190-100-500-302-000-0000-000	Other Purchased Services (400-500 series)		461	461	461	
15-190-100-610-302-000-0000-000	General Supplies	6,350	4,000	10,350	6,344	4,006
15-190-100-800-302-000-0000-000	Other Objects	1,500	539	2,039	1,633	406
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>553,531</u>	<u>(83,204)</u>	<u>470,327</u>	<u>464,337</u>	<u>5,990</u>
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-302-000-0000-000	Salaries of Teachers	63,955	3,724	67,679	67,679	
Total Resource Room/Resource Center		<u>63,955</u>	<u>3,724</u>	<u>67,679</u>	<u>67,679</u>	
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>63,955</u>	<u>3,724</u>	<u>67,679</u>	<u>67,679</u>	
Total Instruction and At-Risk Programs		<u>617,486</u>	<u>(79,480)</u>	<u>538,006</u>	<u>532,017</u>	<u>5,990</u>
Undistributed Expenditures - Health Services						
15-000-213-100-302-000-0000-000	Salaries	104,347	4,278	108,625	108,625	
15-000-213-600-302-000-0000-000	Supplies and Materials	200		200	48	153
Total Undistributed Expenditures - Health Services		<u>104,547</u>	<u>4,278</u>	<u>108,825</u>	<u>108,673</u>	<u>153</u>
Undist. Expend. - Guidance Services						
15-000-218-104-302-000-0000-000	Salaries of Other Professional Staff	117,592	(22,914)	94,678	94,678	
15-000-218-600-302-000-0000-000	Supplies and Materials	255		255	52	203
Total Undist. Expend. - Guidance Services		<u>117,847</u>	<u>(22,914)</u>	<u>94,933</u>	<u>94,730</u>	<u>203</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-600-302-000-0000-000	Supplies and Materials	600		600	266	334
Total Undist. Expend. - Improvement of Inst. Serv.		<u>600</u>		<u>600</u>	<u>266</u>	<u>334</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-302-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	145,540	6,000	151,540	151,540	
15-000-240-105-302-000-0000-000	Salaries of Secretarial and Clerical Assistants	54,301	5,554	59,855	59,855	
15-000-240-590-302-000-0000-000	Other Purchased Services (400-500 series)	50		50		50
15-000-240-600-302-000-0000-000	Supplies and Materials	1,400		1,400	1,395	5
Total Undist. Expend. - Support Serv. - School Admin.		<u>201,291</u>	<u>11,554</u>	<u>212,845</u>	<u>212,790</u>	<u>55</u>
Undist. Expend. - Custodial Services						
15-000-262-100-302-000-0000-000	Salaries	57,715		57,715	57,715	
15-000-262-107-302-000-0000-000	Salaries of Non-instructional Aides	12,000	(6,134)	5,866	5,805	61
15-000-262-610-302-000-0000-000	General Supplies	163		163	148	15
Total Undist. Expend. - Custodial Services		<u>69,878</u>	<u>(6,134)</u>	<u>63,744</u>	<u>63,668</u>	<u>76</u>
Undist. Expend. - Security						
15-000-266-100-302-000-0000-000	Salaries	59,737	(12,885)	46,852	46,852	
15-000-266-610-302-000-0000-000	General Supplies	550		550	433	117
Total Undist. Expend. - Security		<u>60,287</u>	<u>(12,885)</u>	<u>47,402</u>	<u>47,285</u>	<u>117</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
		<u>130,165</u>	<u>(19,019)</u>	<u>111,146</u>	<u>110,953</u>	<u>193</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-302-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	2,000	4,000	1,372	2,628
Total Undist. Expend. - Student Transportation Serv.		<u>2,000</u>	<u>2,000</u>	<u>4,000</u>	<u>1,372</u>	<u>2,628</u>
UNALLOCATED BENEFITS						
15-000-291-220-302-000-0000-000	Social Security Contributions	15,786	192	15,978	15,938	40
15-000-291-249-302-000-0000-000	Other Retirement Contributions - Regular	10,956	7,352	18,308	17,804	504
15-000-291-270-302-000-0000-000	Health Benefits	327,073		327,073	327,073	
TOTAL UNALLOCATED BENEFITS		<u>353,815</u>	<u>7,544</u>	<u>361,359</u>	<u>360,815</u>	<u>544</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>353,815</u>	<u>7,544</u>	<u>361,359</u>	<u>360,815</u>	<u>544</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>910,265</u>	<u>(16,557)</u>	<u>893,708</u>	<u>889,599</u>	<u>4,109</u>
TOTAL CURRENT EXPENDITURES		<u>1,527,751</u>	<u>(96,037)</u>	<u>1,431,714</u>	<u>1,421,616</u>	<u>10,098</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>1,527,751</u>	<u>(96,037)</u>	<u>1,431,714</u>	<u>1,421,616</u>	<u>10,098</u>
Other Financing Sources:						
Total Other Financing Sources		<u>1,527,751</u>	<u>(96,037)</u>	<u>1,431,714</u>	<u>1,421,616</u>	<u>10,098</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 307 (John F. Kennedy High School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-307-000-0000-000	Grades 9-12 - Salaries of Teachers	11,578,270	(1,352,036)	10,226,234	10,215,178	11,056
15-140-100-101-307-056-0000-000	Grades 9-12 - Salaries of Teachers	40,000		40,000	13,838	26,162
Regular Programs - Undistributed Instruction						
15-190-100-320-307-000-0000-000	Purchased Professional-Educational Services	15,000	(15,000)			
15-190-100-500-307-000-0000-000	Other Purchased Services (400-500 series)	78,000	(36,266)	41,734	41,734	
15-190-100-610-307-000-0000-000	General Supplies	75,075	64,500	139,575	136,018	3,557
15-190-100-800-307-000-0000-000	Other Objects	22,000	(4,802)	17,198	16,463	735
TOTAL REGULAR PROGRAMS - INSTRUCTION		11,808,345	(1,343,604)	10,464,741	10,423,231	41,510
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-307-000-0000-000	Salaries of Teachers	95,447	3,578	99,025	99,025	
15-201-100-106-307-000-0000-000	Other Salaries for Instruction	51,257	1,000	52,257	52,257	
15-201-100-610-307-000-0000-000	General Supplies	12,000		12,000	12,000	
Total Intellectual Disability - Mild		158,704	4,578	163,282	163,282	
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-307-000-0000-000	Salaries of Teachers	617,200	22,452	639,652	639,388	264
15-204-100-106-307-000-0000-000	Other Salaries for Instruction	293,878	(14,063)	279,815	279,815	
Total Learning and/or Language Disabilities - Mild/Moderate		911,078	8,389	919,467	919,204	264
Emotional Regulation Impairment:						
15-209-100-101-307-000-0000-000	Salaries of Teachers	98,567	2,400	100,967	100,967	
15-209-100-106-307-000-0000-000	Other Salaries for Instruction	99,125	2,500	101,625	101,625	
Total Emotional Regulation Impairment		197,692	4,900	202,592	202,592	
Multiple Disabilities:						
15-212-100-101-307-000-0000-000	Salaries of Teachers	205,277	(30,197)	175,080	175,080	
15-212-100-106-307-000-0000-000	Other Salaries for Instruction	144,290	4,376	148,666	148,418	248
Total Multiple Disabilities		349,567	(25,821)	323,746	323,498	248
Resource Room/Resource Center:						
15-213-100-101-307-000-0000-000	Salaries of Teachers	1,997,918	(484,431)	1,513,487	1,511,881	1,606
15-213-100-106-307-000-0000-000	Other Salaries for Instruction	48,155	1,900	50,055	50,055	
Total Resource Room/Resource Center		2,046,073	(482,531)	1,563,542	1,561,936	1,606
TOTAL SPECIAL EDUCATION - INSTRUCTION		3,663,114	(490,485)	3,172,629	3,170,512	2,117
Bilingual Education - Instruction						
15-240-100-101-307-000-0000-000	Salaries of Teachers	1,509,003	(706,160)	802,843	801,543	1,300
15-240-100-500-307-000-0000-000	Other Purchased Services (400-500 series)	10,000	(3,675)	6,325	6,325	
15-240-100-610-307-000-0000-000	General Supplies	14,000	(8,877)	5,123	4,455	668
Total Bilingual Education - Instruction		1,533,003	(718,712)	814,291	812,323	1,968
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-307-053-0000-000	Salaries	15,784		15,784	6,489	9,295
Total School-Spon. Cocurricular Actvts. - Inst.		15,784		15,784	6,489	9,295
School-Spon. Cocurricular Athletics - Inst.						
15-402-100-100-307-000-0000-000	Salaries	789,153	(32,705)	756,448	756,448	
15-402-100-500-307-000-0000-000	Purchased Services (300-500 series)	144,161	6,129	150,290	150,290	
15-402-100-600-307-000-0000-000	Supplies and Materials	78,665	1,494	80,159	77,651	2,508
15-402-100-800-307-000-0000-000	Other Objects	11,000	(2,964)	8,036	8,036	
Total School-Spon. Cocurricular Athletics - Inst.		1,022,979	(28,046)	994,933	992,425	2,508
Total Instruction and At-Risk Programs		18,043,225	(2,580,847)	15,462,378	15,404,979	57,399
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-307-000-0000-000	Salaries	122,795	(5,371)	117,424	117,424	
15-000-211-173-307-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	108,119	739	108,858	108,858	
15-000-211-174-307-000-0000-000	Salaries of Community/School Coordinators	208,094	5,735	213,829	213,829	
Total Undistributed Expend. - Attend. & Social Work		439,008	1,103	440,111	440,111	
Undistributed Expenditures - Health Services						
15-000-213-100-307-000-0000-000	Salaries	234,250	(37,970)	196,280	196,280	
15-000-213-600-307-000-0000-000	Supplies and Materials	1,800	920	2,720	2,402	318
Total Undistributed Expenditures - Health Services		236,050	(37,050)	199,000	198,683	318
Undist. Expend. - Guidance Services						
15-000-218-104-307-000-0000-000	Salaries of Other Professional Staff	978,285	12,956	991,241	984,506	6,736
15-000-218-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	58,248	1,917	60,165	60,165	
15-000-218-600-307-000-0000-000	Supplies and Materials	10,000	(1,900)	8,100	8,062	38
Total Undist. Expend. - Guidance Services		1,046,533	12,973	1,059,506	1,052,732	6,774
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-307-000-0000-000	Salaries of Supervisor of Instruction	428,040	13,089	441,129	440,418	712
15-000-221-104-307-000-0000-000	Salaries of Other Professional Staff	87,055	2,925	89,980	89,980	
15-000-221-320-307-000-0000-000	Purchased Prof. Educational Services	12,000	(12,000)			
Total Undist. Expend. - Improvement of Inst. Serv.		527,095	4,014	531,109	530,398	712
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-500-307-000-0000-000	Other Purchased Services (400-500 series)	5,000	(5,000)			
Total Undist. Expend. - Edu. Media Serv./Sch. Library		5,000	(5,000)			
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-307-000-0000-000	Other Purchased Services (400-500 series)	20,000	(300)	19,700	19,639	61
Total Undist. Expend. - Instructional Staff Training Serv.		20,000	(300)	19,700	19,639	61
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-307-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	837,038	27,989	865,027	864,652	375
15-000-240-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	493,756	14,962	508,718	508,718	
15-000-240-600-307-000-0000-000	Supplies and Materials	20,000	(7,911)	12,089	12,064	25
Total Undist. Expend. - Support Serv. - School Admin.		1,350,794	35,040	1,385,834	1,385,434	400

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 307 (John F. Kennedy High School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services						
15-000-262-100-307-000-0000-000	Salaries	139,130	(14,456)	124,674	124,674	
15-000-262-610-307-000-0000-000	General Supplies	4,860		4,860	4,505	355
Total Undist. Expend. - Custodial Services		<u>143,990</u>	<u>(14,456)</u>	<u>129,534</u>	<u>129,178</u>	<u>355</u>
Undist. Expend. - Security						
15-000-266-100-307-000-0000-000	Salaries	220,686	11,176	231,862	231,862	
15-000-266-610-307-000-0000-000	General Supplies	4,000		4,000	4,000	
Total Undist. Expend. - Security		<u>224,686</u>	<u>11,176</u>	<u>235,862</u>	<u>235,862</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>368,676</u>	<u>(3,280)</u>	<u>365,396</u>	<u>365,040</u>	<u>355</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-307-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	209,216	(20,844)	188,373	179,707	8,665
Total Undist. Expend. - Student Transportation Serv.		<u>209,216</u>	<u>(20,844)</u>	<u>188,373</u>	<u>179,707</u>	<u>8,665</u>
UNALLOCATED BENEFITS						
15-000-291-220-307-000-0000-000	Social Security Contributions	302,377	12,713	315,090	314,845	245
15-000-291-249-307-000-0000-000	Other Retirement Contributions - Regular	483,053	139,732	622,785	615,217	7,568
15-000-291-270-307-000-0000-000	Health Benefits	6,117,332	63,187	6,180,519	6,180,519	
TOTAL UNALLOCATED BENEFITS		<u>6,902,762</u>	<u>215,632</u>	<u>7,118,394</u>	<u>7,110,581</u>	<u>7,813</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>6,902,762</u>	<u>215,632</u>	<u>7,118,394</u>	<u>7,110,581</u>	<u>7,813</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>11,105,134</u>	<u>202,289</u>	<u>11,307,423</u>	<u>11,282,325</u>	<u>25,098</u>
TOTAL CURRENT EXPENDITURES		<u>29,148,359</u>	<u>(2,378,557)</u>	<u>26,769,802</u>	<u>26,687,305</u>	<u>82,497</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-307-000-0000-000	Grades 9-12	7,000	(3,150)	3,850	3,850	
Special Education - Instruction:						
15-201-100-730-307-000-0000-000	Intellectual Disability - Mild	10,000	(9,956)	44		44
15-402-100-730-307-000-0000-000	School-Sponsored Co-Curricular and Extra-Curricular Activity	18,000	(530)	17,470	17,470	
15-000-240-730-307-000-0000-000	Undistributed Expenditures - School Admin.		5,756	5,756	5,756	
Total Equipment		<u>35,000</u>	<u>(7,880)</u>	<u>27,120</u>	<u>27,076</u>	<u>44</u>
TOTAL CAPITAL OUTLAY		<u>35,000</u>	<u>(7,880)</u>	<u>27,120</u>	<u>27,076</u>	<u>44</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>29,183,359</u>	<u>(2,386,438)</u>	<u>26,796,921</u>	<u>26,714,380</u>	<u>82,541</u>
Other Financing Sources:						
Operating Transfer In		<u>29,183,359</u>	<u>(2,386,438)</u>	<u>26,796,921</u>	<u>26,714,380</u>	<u>82,541</u>
Total Other Financing Sources		<u>29,183,359</u>	<u>(2,386,438)</u>	<u>26,796,921</u>	<u>26,714,380</u>	<u>82,541</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 309 (School #16)</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-309-000-0000-000	Kindergarten - Salaries of Teachers	161,080	5,331	166,411	165,111
15-120-100-101-309-000-0000-000	Grades 1-5 - Salaries of Teachers	1,135,524	(59,787)	1,075,737	1,060,490
15-120-100-101-309-056-0000-000	Grades 1-5 - Salaries of Teachers	12,000	514	12,514	12,514
15-130-100-101-309-000-0000-000	Grades 6-8 - Salaries of Teachers	948,305	98,210	1,046,515	1,034,564
Regular Programs - Undistributed Instruction					
15-190-100-106-309-000-0000-000	Other Salaries for Instruction	136,941	(19,121)	117,820	117,341
15-190-100-610-309-000-0000-000	General Supplies	31,000	20,814	51,814	51,747
15-190-100-800-309-000-0000-000	Other Objects		7,000	7,000	4,309
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,424,850</u>	<u>52,960</u>	<u>2,477,810</u>	<u>2,446,076</u>
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
15-201-100-106-309-000-0000-000	Other Salaries for Instruction	56,029	(56,029)		
Total Intellectual Disability - Mild		<u>56,029</u>	<u>(56,029)</u>		
Intellectual Disability - Moderate:					
15-202-100-101-309-000-0000-000	Salaries of Teachers	398,422	9,478	407,900	407,900
15-202-100-106-309-000-0000-000	Other Salaries for Instruction	52,757	104,429	157,186	157,186
15-202-100-610-309-000-0000-000	General Supplies	2,000		2,000	1,971
Total Intellectual Disability - Moderate		<u>453,179</u>	<u>113,907</u>	<u>567,086</u>	<u>567,057</u>
Resource Room/Resource Center:					
15-213-100-101-309-000-0000-000	Salaries of Teachers	736,510	52,431	788,941	788,941
15-213-100-610-309-000-0000-000	General Supplies	5,000	(800)	4,200	4,200
Total Resource Room/Resource Center		<u>741,510</u>	<u>51,631</u>	<u>793,141</u>	<u>793,141</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,250,718</u>	<u>109,509</u>	<u>1,360,227</u>	<u>1,360,197</u>
Bilingual Education - Instruction					
15-240-100-101-309-000-0000-000	Salaries of Teachers	903,187	(27,161)	876,026	876,026
15-240-100-106-309-000-0000-000	Other Salaries for Instruction	33,026	(12,160)	20,866	20,866
15-240-100-610-309-000-0000-000	General Supplies	8,000	(1,636)	6,364	6,364
Total Bilingual Education - Instruction		<u>944,213</u>	<u>(40,957)</u>	<u>903,256</u>	<u>903,256</u>
Before/After School Programs - Instruction					
15-421-100-101-309-053-0000-000	Salaries of Teachers	49,350	(21,735)	27,615	27,615
15-421-100-106-309-053-0000-000	Other Salaries for Instruction	5,100	6,144	11,244	11,244
Total Before/After School Programs - Instruction		<u>54,450</u>	<u>(15,591)</u>	<u>38,859</u>	<u>38,859</u>
Total Before/After School Programs		<u>54,450</u>	<u>(15,591)</u>	<u>38,859</u>	<u>38,859</u>
Total Instruction and At-Risk Programs		<u>4,674,231</u>	<u>105,920</u>	<u>4,780,151</u>	<u>4,748,388</u>
Undistributed Expenditures - Health Services					
15-000-213-100-309-000-0000-000	Salaries	96,625	3,929	100,554	100,554
15-000-213-600-309-000-0000-000	Supplies and Materials	900		900	825
Total Undistributed Expenditures - Health Services		<u>97,525</u>	<u>3,929</u>	<u>101,454</u>	<u>101,379</u>
Undist. Expend. - Guidance Services					
15-000-218-104-309-000-0000-000	Salaries of Other Professional Staff	164,872	7,303	172,175	171,853
Total Undist. Expend. - Guidance Services		<u>164,872</u>	<u>7,303</u>	<u>172,175</u>	<u>171,853</u>
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-309-000-0000-000	Purchased Professional - Educational Service	15,955	(15,955)		
Total Undist. Expend - Instructional Staff Training Serv		<u>15,955</u>	<u>(15,955)</u>		
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-309-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	375,349	6,900	382,249	382,249
15-000-240-105-309-000-0000-000	Salaries of Secretarial and Clerical Assistants	112,049	3,904	115,953	115,953
15-000-240-600-309-000-0000-000	Supplies and Materials	7,100	(2,559)	4,541	4,428
Total Undist. Expend. - Support Serv. - School Admin.		<u>494,498</u>	<u>8,245</u>	<u>502,743</u>	<u>502,630</u>
Undist. Expend. - Custodial Services					
15-000-262-100-309-000-0000-000	Salaries	69,565		69,565	69,565
15-000-262-107-309-000-0000-000	Salaries of Non-instructional Aides	57,755	(1,895)	55,860	55,679
15-000-262-610-309-000-0000-000	General Supplies	1,988		1,988	1,674
Total Undist. Expend. - Custodial Services		<u>129,308</u>	<u>(1,895)</u>	<u>127,413</u>	<u>126,917</u>
Undist. Expend. - Security					
15-000-266-100-309-000-0000-000	Salaries	53,612	1,400	55,012	55,012
Total Undist. Expend. - Security		<u>53,612</u>	<u>1,400</u>	<u>55,012</u>	<u>55,012</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		<u>182,920</u>	<u>(495)</u>	<u>182,425</u>	<u>181,929</u>
15-000-270-512-309-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	14,000	1,586	15,586	15,190
Total Undist. Expend. - Student Transportation Serv.		<u>14,000</u>	<u>1,586</u>	<u>15,586</u>	<u>15,190</u>
UNALLOCATED BENEFITS					
15-000-291-220-309-000-0000-000	Social Security Contributions	81,163	8,741	89,904	89,713
15-000-291-249-309-000-0000-000	Other Retirement Contributions - Regular	177,392	82,391	259,783	257,149
15-000-291-270-309-000-0000-000	Health Benefits	2,090,907	3,772	2,094,679	2,094,679
TOTAL UNALLOCATED BENEFITS		<u>2,349,462</u>	<u>94,904</u>	<u>2,444,366</u>	<u>2,441,541</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>2,349,462</u>	<u>94,904</u>	<u>2,444,366</u>	<u>2,441,541</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,319,232</u>	<u>99,517</u>	<u>3,418,749</u>	<u>3,414,522</u>
TOTAL CURRENT EXPENDITURES		<u>7,993,463</u>	<u>205,437</u>	<u>8,198,900</u>	<u>8,162,910</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>7,993,463</u>	<u>205,437</u>	<u>8,198,900</u>	<u>8,162,910</u>
Other Financing Sources:					
Operating Transfer In		<u>7,993,463</u>	<u>205,437</u>	<u>8,198,900</u>	<u>8,162,910</u>
Total Other Financing Sources		<u>7,993,463</u>	<u>205,437</u>	<u>8,198,900</u>	<u>8,162,910</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					
Fund Balance, June 30					

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 313 (Dr. Hani Awadallah School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-313-000-0000-000	Kindergarten - Salaries of Teachers	312,725	4,675	317,400	317,400	
15-120-100-101-313-000-0000-000	Grades 1-5 - Salaries of Teachers	1,455,056	59,654	1,514,710	1,501,419	13,291
15-120-100-101-313-056-0000-000	Grades 1-5 - Salaries of Teachers	8,000		8,000	5,681	2,319
15-130-100-101-313-000-0000-000	Grades 6-8 - Salaries of Teachers	660,704	104,737	765,441	759,725	5,716
Regular Programs - Undistributed Instruction						
15-190-100-106-313-000-0000-000	Other Salaries for Instruction	149,821	5,406	155,227	155,227	
15-190-100-610-313-000-0000-000	General Supplies	15,380	(7,715)	7,665	6,791	874
15-190-100-800-313-000-0000-000	Other Objects	500		500		500
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,602,186</u>	<u>166,757</u>	<u>2,768,943</u>	<u>2,746,243</u>	<u>22,700</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-313-000-0000-000	Salaries of Teachers	178,343	18,787	197,130	195,094	2,036
15-204-100-106-313-000-0000-000	Other Salaries for Instruction	118,735	(9,742)	108,993	108,993	
15-204-100-610-313-000-0000-000	General Supplies	8,385	(764)	7,621	4,850	2,771
Total Learning and/or Language Disabilities - Mild/Moderate		<u>305,463</u>	<u>8,281</u>	<u>313,744</u>	<u>308,937</u>	<u>4,806</u>
Resource Room/Resource Center:						
15-213-100-101-313-000-0000-000	Salaries of Teachers	525,877	18,462	544,339	543,876	463
15-213-100-610-313-000-0000-000	General Supplies	5,070	(99)	4,971	1,930	3,041
Total Resource Room/Resource Center		<u>530,947</u>	<u>18,363</u>	<u>549,310</u>	<u>545,806</u>	<u>3,504</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>836,410</u>	<u>26,644</u>	<u>863,054</u>	<u>854,744</u>	<u>8,310</u>
Bilingual Education - Instruction						
15-240-100-101-313-000-0000-000	Salaries of Teachers	807,593	(82,613)	724,980	724,980	
15-240-100-610-313-000-0000-000	General Supplies	30,420	(1,880)	28,540	24,257	4,283
Total Bilingual Education - Instruction		<u>838,013</u>	<u>(84,493)</u>	<u>753,520</u>	<u>749,237</u>	<u>4,283</u>
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-313-053-0000-000	Salaries	1,750		1,750		1,750
Total School-Spon. Cocurricular Actvts. - Inst.		<u>1,750</u>		<u>1,750</u>		<u>1,750</u>
Before/After School Programs - Instruction						
15-421-100-101-313-053-0000-000	Salaries of Teachers	10,000		10,000		10,000
Total Before/After School Programs - Instruction		<u>10,000</u>		<u>10,000</u>		<u>10,000</u>
Total Before/After School Programs		<u>10,000</u>		<u>10,000</u>		<u>10,000</u>
Total Instruction and At-Risk Programs		<u>4,288,359</u>	<u>108,908</u>	<u>4,397,267</u>	<u>4,350,224</u>	<u>47,043</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-313-000-0000-000	Salaries	17,812	(747)	17,065	17,065	
Total Undistributed Expend. - Attend. & Social Work		<u>17,812</u>	<u>(747)</u>	<u>17,065</u>	<u>17,065</u>	
Undistributed Expenditures - Health Services						
15-000-213-600-313-000-0000-000	Supplies and Materials	200		200	163	37
Total Undistributed Expenditures - Health Services		<u>200</u>		<u>200</u>	<u>163</u>	<u>37</u>
Undist. Expend. - Guidance Services						
15-000-218-104-313-000-0000-000	Salaries of Other Professional Staff	102,967	7,165	110,132	106,589	3,543
15-000-218-600-313-000-0000-000	Supplies and Materials	200	(67)	133		133
Total Undist. Expend. - Guidance Services		<u>103,167</u>	<u>7,099</u>	<u>110,266</u>	<u>106,589</u>	<u>3,677</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-313-000-0000-000	Purchased Prof- Educational Services	12,000		12,000	12,000	
Total Undist. Expend. - Improvement of Inst. Serv.		<u>12,000</u>		<u>12,000</u>	<u>12,000</u>	
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-313-000-0000-000	Salaries	104,967	1,400	106,367	106,367	
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>104,967</u>	<u>1,400</u>	<u>106,367</u>	<u>106,367</u>	
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-313-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	242,886	1,385	244,271	244,271	
15-000-240-105-313-000-0000-000	Salaries of Secretarial and Clerical Assistants	104,802	3,808	108,610	108,610	
15-000-240-590-313-000-0000-000	Other Purchased Services (400-500 series)	1,750		1,750	28	1,723
15-000-240-600-313-000-0000-000	Supplies and Materials	5,000		5,000	4,968	32
15-000-240-800-313-000-0000-000	Other Objects	400		400		400
Total Undist. Expend. - Support Serv. - School Admin.		<u>354,838</u>	<u>5,193</u>	<u>360,031</u>	<u>357,876</u>	<u>2,155</u>
Undist. Expend. - Custodial Services						
15-000-262-100-313-000-0000-000	Salaries	68,815		68,815	68,815	
15-000-262-107-313-000-0000-000	Salaries of Non-instructional Aides	36,000	(529)	35,471	35,471	
15-000-262-610-313-000-0000-000	General Supplies	1,383		1,383	1,303	80
Total Undist. Expend. - Custodial Services		<u>106,198</u>	<u>(529)</u>	<u>105,669</u>	<u>105,589</u>	<u>80</u>
Undist. Expend. - Security						
15-000-266-100-313-000-0000-000	Salaries	57,762	1,400	59,162	59,162	
15-000-266-610-313-000-0000-000	General Supplies	500		500		500
Total Undist. Expend. - Security		<u>58,262</u>	<u>1,400</u>	<u>59,662</u>	<u>59,162</u>	<u>500</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>164,460</u>	<u>871</u>	<u>165,331</u>	<u>164,751</u>	<u>580</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-313-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000		5,000	4,410	590
Total Undist. Expend. - Student Transportation Serv.		<u>5,000</u>		<u>5,000</u>	<u>4,410</u>	<u>590</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 313 (Dr. Hani Awadallah School)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS						
15-000-291-220-313-000-0000-000	Social Security Contributions	63,428	6,728	70,156	70,087	69
15-000-291-249-313-000-0000-000	Other Retirement Contributions - Regular	123,906	47,328	171,234	169,162	2,072
15-000-291-270-313-000-0000-000	Health Benefits	2,132,666	10,807	2,143,473	2,143,473	
TOTAL UNALLOCATED BENEFITS		<u>2,320,000</u>	<u>64,863</u>	<u>2,384,863</u>	<u>2,382,722</u>	<u>2,141</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>2,320,000</u>	<u>64,863</u>	<u>2,384,863</u>	<u>2,382,722</u>	<u>2,141</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,082,444</u>	<u>78,678</u>	<u>3,161,122</u>	<u>3,151,943</u>	<u>9,178</u>
TOTAL CURRENT EXPENDITURES		<u>7,370,803</u>	<u>187,586</u>	<u>7,558,389</u>	<u>7,502,167</u>	<u>56,221</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>7,370,803</u>	<u>187,586</u>	<u>7,558,389</u>	<u>7,502,167</u>	<u>56,221</u>
Other Financing Sources:						
	Operating Transfer In	<u>7,370,803</u>	<u>187,586</u>	<u>7,558,389</u>	<u>7,502,167</u>	<u>56,221</u>
Total Other Financing Sources		<u>7,370,803</u>	<u>187,586</u>	<u>7,558,389</u>	<u>7,502,167</u>	<u>56,221</u>
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>School: No. 316 (New Roberto Clemente)</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-130-100-101-316-000-0000-000	Grades 6-8 - Salaries of Teachers	1,993,049	33,659	2,026,708	2,025,385	1,323
15-130-100-101-316-056-0000-000	Grades 6-8 - Salaries of Teachers	4,000		4,000	3,551	449
Regular Programs - Undistributed Instruction						
15-190-100-610-316-000-0000-000	General Supplies	20,105	(4,652)	15,453	14,827	626
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,017,154</u>	<u>29,007</u>	<u>2,046,161</u>	<u>2,043,763</u>	<u>2,397</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-316-000-0000-000	Salaries of Teachers	261,920	(63,874)	198,046	197,732	314
15-204-100-106-316-000-0000-000	Other Salaries for Instruction	184,186	(2,147)	182,039	182,039	
15-204-100-610-316-000-0000-000	General Supplies	7,500	(2,000)	5,500	3,731	1,769
Total Learning and/or Language Disabilities - Mild/Moderate		<u>453,606</u>	<u>(68,021)</u>	<u>385,585</u>	<u>383,503</u>	<u>2,082</u>
Multiple Disabilities:						
15-212-100-101-316-000-0000-000	Salaries of Teachers	96,625	4,342	100,967	100,967	
15-212-100-106-316-000-0000-000	Other Salaries for Instruction	<u>55,029</u>	<u>(2,735)</u>	<u>52,294</u>	<u>51,734</u>	<u>559</u>
Total Multiple Disabilities		<u>151,654</u>	<u>1,607</u>	<u>153,261</u>	<u>152,701</u>	<u>559</u>
Resource Room/Resource Center:						
15-213-100-101-316-000-0000-000	Salaries of Teachers	354,773	3,371	358,144	344,901	13,242
Total Resource Room/Resource Center		<u>354,773</u>	<u>3,371</u>	<u>358,144</u>	<u>344,901</u>	<u>13,242</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>960,033</u>	<u>(63,044)</u>	<u>896,989</u>	<u>881,105</u>	<u>15,884</u>
Bilingual Education - Instruction						
15-240-100-101-316-000-0000-000	Salaries of Teachers	1,454,186	(177,452)	1,276,734	1,276,343	390
15-240-100-610-316-000-0000-000	General Supplies	27,500	(2,000)	25,500	22,320	3,180
Total Bilingual Education - Instruction		<u>1,481,686</u>	<u>(179,452)</u>	<u>1,302,234</u>	<u>1,298,663</u>	<u>3,570</u>
Before/After School Programs - Instruction						
15-421-100-101-316-053-0000-000	Salaries of Teachers	8,400		8,400	823	7,578
15-421-100-106-316-053-0000-000	Other Salaries for Instruction		2,450	2,450	1,138	1,313
Total Before/After School Programs - Instruction		<u>8,400</u>	<u>2,450</u>	<u>10,850</u>	<u>1,960</u>	<u>8,890</u>
Total Before/After School Programs		<u>8,400</u>	<u>2,450</u>	<u>10,850</u>	<u>1,960</u>	<u>8,890</u>
Total Instruction and At-Risk Programs		<u>4,467,273</u>	<u>(211,040)</u>	<u>4,256,233</u>	<u>4,225,492</u>	<u>30,742</u>
Undistributed Expenditures - Health Services						
15-000-213-100-316-000-0000-000	Salaries	86,655	2,325	88,980	88,980	
15-000-213-600-316-000-0000-000	Supplies and Materials	1,000	(107)	893	893	
Total Undistributed Expenditures - Health Services		<u>87,655</u>	<u>2,218</u>	<u>89,873</u>	<u>89,873</u>	
Undist. Expend. - Guidance Services						
15-000-218-104-316-000-0000-000	Salaries of Other Professional Staff	166,038	2,830	168,868	168,868	
Total Undist. Expend. - Guidance Services		<u>166,038</u>	<u>2,830</u>	<u>168,868</u>	<u>168,868</u>	
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-316-000-0000-000	Purchased Prof- Educational Services	24,000	(12,000)	12,000	12,000	
Total Undist. Expend. - Improvement of Inst. Serv.		<u>24,000</u>	<u>(12,000)</u>	<u>12,000</u>	<u>12,000</u>	
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-316-000-0000-000	Salaries	59,955	2,285	62,240	62,240	
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>59,955</u>	<u>2,285</u>	<u>62,240</u>	<u>62,240</u>	
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-316-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	561,798	12,000	573,798	573,798	
15-000-240-105-316-000-0000-000	Salaries of Secretarial and Clerical Assistants	160,528	(20,379)	140,149	140,149	
15-000-240-580-316-000-0000-000	Other Purchased Services (400-500 series)	3,500		3,500	3,077	423
15-000-240-600-316-000-0000-000	Supplies and Materials	6,100	607	6,707	6,410	297
Total Undist. Expend. - Support Serv. - School Admin.		<u>731,926</u>	<u>(7,772)</u>	<u>724,154</u>	<u>723,433</u>	<u>721</u>
Undist. Expend. - Custodial Services						
15-000-262-100-316-000-0000-000	Salaries	104,515	22,885	127,400	126,865	535
15-000-262-107-316-000-0000-000	Salaries of Non-instructional Aides	105,755	(28,549)	77,206	77,206	
15-000-262-610-316-000-0000-000	General Supplies	1,448		1,448	1,070	378
Total Undist. Expend. - Custodial Services		<u>211,718</u>	<u>(5,664)</u>	<u>206,054</u>	<u>205,141</u>	<u>913</u>
Undist. Expend. - Security						
15-000-266-100-316-000-0000-000	Salaries	54,562	1,900	56,462	56,462	
15-000-266-610-316-000-0000-000	General Supplies	500	(500)			
Total Undist. Expend. - Security		<u>55,062</u>	<u>1,400</u>	<u>56,462</u>	<u>56,462</u>	
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>266,780</u>	<u>(4,264)</u>	<u>262,516</u>	<u>261,603</u>	<u>913</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-316-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500		5,500	3,096	2,404
Total Undist. Expend. - Student Transportation Serv.		<u>5,500</u>		<u>5,500</u>	<u>3,096</u>	<u>2,404</u>
UNALLOCATED BENEFITS						
15-000-291-220-316-000-0000-000	Social Security Contributions	69,843	11,165	81,008	80,824	184
15-000-291-249-316-000-0000-000	Other Retirement Contributions - Regular	105,542	93,535	199,077	197,289	1,788
15-000-291-270-316-000-0000-000	Health Benefits	1,649,372	12,659	1,662,031	1,662,031	
TOTAL UNALLOCATED BENEFITS		<u>1,824,757</u>	<u>117,359</u>	<u>1,942,116</u>	<u>1,940,144</u>	<u>1,972</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,824,757</u>	<u>117,359</u>	<u>1,942,116</u>	<u>1,940,144</u>	<u>1,972</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,166,611</u>	<u>100,655</u>	<u>3,267,266</u>	<u>3,261,257</u>	<u>6,009</u>
TOTAL CURRENT EXPENDITURES		<u>7,633,884</u>	<u>(110,384)</u>	<u>7,523,500</u>	<u>7,486,749</u>	<u>36,751</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>School: No. 316 (New Roberto Clemente)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Special Education - Instruction:						
15-000-240-730-316-000-0000-000	Undistributed Expenditures - School Admin.		18,000	18,000	17,998	2
Total Equipment			18,000	18,000	17,998	2
TOTAL CAPITAL OUTLAY			18,000	18,000	17,998	2
TOTAL SCHOOL BASED EXPENDITURES		7,633,884	(92,384)	7,541,500	7,504,747	36,753
Other Financing Sources:						
Total Other Financing Sources	Operating Transfer In	7,633,884	(92,384)	7,541,500	7,504,747	36,753
Excess (Deficiency) of Other Financing Sources Over		7,633,884	(92,384)	7,541,500	7,504,747	36,753
	(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1						
Fund Balance, June 30						

SPECIAL REVENUE FUND

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Total Brought Forward (Ex. E-1a)	2023-2024		2023-2024		2023-2024		2023-2024		2023-2024		Totals 2024
		Title I Part A	Title I SIA	Title III Part A	Title III Immigrant	IDEA Basic	IDEA Preschool	ARP - IDEA Basic				
REVENUES												
Local Sources	1,409,751											1,409,751
State Sources	54,772,142											54,772,142
Federal Sources	57,506,836	25,146,621	1,853,795	1,106,545	81,102	6,874,346	471,767	281,687				93,322,699
Total Revenues	113,688,729	25,146,621	1,853,795	1,106,545	81,102	6,874,346	471,767	281,687				149,504,592
EXPENDITURES												
Instruction												
Salaries of Teachers (101)	8,204,240	169,525	336,551									8,710,316
Other Salaries for Instruction (106-110)	3,535,239		9,540									3,544,779
Purchased Professional and Technical Services (300)	599,311	241,936	20,000									861,247
Purchased Technical Services (340)	2,500											2,500
Other Purchased Services (400-500 series)	1,862,403	116,600			81,102							2,060,105
Travel (580)	2,617											2,617
General Supplies (600 and 610)	1,641,902	773,389	586,577			33,065	6,483	6,400				3,047,816
Textbooks (640)	9,840											9,840
Tuition (560, 566)	65,150					6,165,996	465,284	167,606				6,864,036
Other Objects (800 and 890)	24,972											24,972
Total Instruction	15,948,174	1,301,450	952,668	-	81,102	6,199,061	471,767	174,006				25,128,228
Support Services												
Salaries of Other Professional Staff (104)	1,510,539					128,348						1,638,887
Salaries of Supervisors of Instruction (102)	344,228											344,228
Salaries of Principal / Directors (103)	321,073											321,073
Salaries of Secretarial and Clerical Asst. (105)	434,148											434,148
Other Salaries (110)	2,554,477	78,562	82,437			83,650						2,799,126
Salaries of Family/Parent Liason (173)	164,275											164,275
Salaries of Facilitators (176)	1,183,000											1,183,000
Personal Services - Employee Benefits (200,270)	7,049,819	19,171	65,575			129,156						7,263,721
Purchased Educational Services - Contracted Pre-K (321)	32,663,765											32,663,765
Purchased Education Services - Head Start (325)	1,742,840											1,742,840
Purchased Professional - Educational Services (320,300,329)	20,323,711	834,048	522,720			277,015						21,957,494
Other Purchased Professional Services (330)	29,880											29,880
Cleaning, Repair and Maintenance Services (420)	10,163											10,163
Contracted Transportation Services (Field Trips) (516)	7,723											7,723
Travel (580)	49,635	28,766				2,800						81,201
Other Purchased Services (400-500 series)	10,969,337	286,573	5,069									11,260,979
Supplies & Materials (600-610)	3,398,204	190,517	225,326			54,316		48,042				3,916,405
Indirect Costs (860)	3,971	-										3,971
Other Objects (800-890)	97,260											97,260
Scholarship Awarded	13,638											13,638
Student Activities	1,143,340											1,143,340
Total Support Services	84,015,026	1,437,637	901,127	-	-	675,285	-	48,042				87,077,117
												continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>231</u>	<u>238</u>	<u>241</u>	<u>242</u>	<u>250</u>	<u>253</u>	<u>223</u>	
	Title I Part A	Title I SIA	Title III	Title III	IDEA	IDEA	ARP - IDEA	
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
Total Brought Forward (Ex. E-1a)								Totals 2024
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services								
Building	14,517,964							14,517,964
Instructional Equipment	508,108				-		53,591	561,699
Noninstructional Equipment	-						6,048	6,048
Total Facilities Acquisition and Construction Services	15,026,072	-	-	-	-	-	59,639	15,085,711
Transfer to Charter Schools	1,294,704	-	-	-	-	-	-	1,294,704
Sub-Total Expenditures	116,283,976	1,853,795	-	81,102	6,874,346	471,767	281,687	128,585,760
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	2,560,096							2,560,096
Contribution to School Based Budgets	(22,407,534)		(1,106,545)					(23,514,079)
Sub-Total Other Financing Sources (Uses)	2,560,096	-	(1,106,545)	-	-	-	-	(20,953,983)
Total Outflows	113,723,880	1,853,795	1,106,545	81,102	6,874,346	471,767	281,687	149,539,743
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(35,151)	-	-	-	-	-	-	(35,151)
Fund Balance, July 1	391,099							391,099
Fund Balance, June 30	355,948	-	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	224	378	451	622	455	460	Total Carried Forward
	ARP - IDE.A	Carl D. Perkins	PCWD NJYC	Adult & Contin. Education	High Impact Tutoring Grant	Full Service Comm School	
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
REVENUES							
Local Sources							1,409,751
State Sources							54,772,142
Federal Sources							57,506,836
Total Revenues	114,980	81,570	218,590	379	198,856	278,492	113,688,729
EXPENDITURES							
Instruction							
Salaries of Teachers (101)							8,204,240
Other Salaries for Instruction (106-110)		8,732	94,492	257	49,296		3,535,239
Purchased Professional and Technical Services (300)					6,475		599,311
Purchased Technical Services (340)		5,430					2,500
Other Purchased Services (400-500 series)							1,862,403
Travel (580)							2,617
General Supplies (600 and 610)		26,767	317	2,795	129,847		1,641,902
Textbooks (640)							9,840
Tuition (560, 566)							65,150
Other Objects (800 and 890)		1,781					24,972
Total Instruction	-	42,710	94,809	257	185,618	-	15,948,174
Support Services							
Salaries of Other Professional Staff (104)							1,510,539
Salaries of Supervisors of Instruction (102)							344,228
Salaries of Principal / Directors (103)							321,073
Salaries of Secretarial and Clerical Asst (105)			23,310		8,334	25,313	434,148
Other Salaries (110)			4,600				2,554,477
Salaries of Family/Parent Liason (173)							164,275
Salaries of Facilitators (176)							1,183,000
Personal Services - Employee Benefits (200,270)		668	94,071	122	4,904	6,104	7,049,819
Purchased Educational Services - Contracted Pre-K (321)							32,663,765
Purchased Education Services - Head Start (325)							1,742,840
Purchased Professional - Educational Services (320,300,329)		480				232,807	20,323,711
Other Purchased Professional Services (330)							29,880
Cleaning, Repair and Maintenance Services (420)							10,163
Contracted Transportation Services (Field Trips) (516)							7,723
Travel (580)							35,367
Other Purchased Services (400-500 series)		25,024				14,268	49,635
Supplies & Materials (600-610)			1,800				10,969,337
Indirect Costs (860)							3,398,204
Other Objects (800-890)		3,971				-	3,971
Scholarship Awarded							97,260
Student Activities							13,638
Total Support Services	-	30,143	123,781	122	13,238	278,492	84,015,026
							continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	224	378	451	622	455	460	Total
	ARP - IDE.A	Carl D.	PCWD NJYC	Adult & Contin.	High Impact	Full Service Comm	
	Preschool	Perkins	2022-2023	Education	Tutoring Grant	School	Carried
	2023-2024	2023-2024	2022-2023	2023-2024	2023-2024	2023-2024	Forward
Total Brought Forward (Ex. E-1b)							
14,517,964							14,517,964
384,411	114,980	8,717	-	-	-	-	508,108
-							-
14,902,375	114,980	8,717	-	-	-	-	15,026,072
1,294,704							1,294,704
115,388,314	114,980	81,570	218,590	379	198,856	278,492	116,283,976
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs							2,560,096
Contribution to School Based Budgets							-
Sub-Total Other Financing Sources (Uses)							2,560,096
112,828,218	114,980	81,570	218,590	379	198,856	278,492	113,723,880
Total Outflows							
(35,151)	-	-	-	-	-	-	(35,151)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)							
Fund Balance, July 1							391,099
391,099							391,099
Fund Balance, June 30							355,948
355,948	-	-	-	-	-	-	355,948

EXPENDITURES (CONT'D):
Facilities Acquisition and Construction Services
 Building
 Instructional Equipment
 Noninstructional Equipment
Total Facilities Acquisition and Construction Services

Transfer to Charter Schools
Sub-Total Expenditures

OTHER FINANCING SOURCES (USES)
 Transfer In from General Fund-Preschool Programs
 Contribution to School Based Budgets
Sub-Total Other Financing Sources (Uses)

Total Outflows
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)

Fund Balance, July 1
 Fund Balance, June 30

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>470</u>	<u>472</u>	<u>474</u>	<u>621</u>	<u>483</u>	
	<u>Full Service Comm School</u>	<u>Full Service</u>	<u>21st Century CCLC</u>	<u>Adult Ed</u>	<u>CRRSA ACT</u>	<u>Total</u>
	<u>School #16/ATM</u>	<u>Community School</u>		<u>Basic Skills</u>	<u>ESSER II</u>	<u>Carried</u>
	<u>1/1/24-12/31/24</u>	<u>1/1/23-12/31/23</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>Forward</u>
REVENUES						
Local Sources	1,409,751					1,409,751
State Sources	54,772,142			1,813,578	840,176	54,772,142
Federal Sources	53,024,972	233,765	286,097	1,813,578	840,176	56,611,174
Total Revenues	109,206,865	233,765	286,097	1,813,578	840,176	112,793,067
EXPENDITURES						
Instruction						
Salaries of Teachers (101)	7,374,675	11,323	106,269	481,864	24,611	8,051,463
Other Salaries for Instruction (106-110)	3,180,012	6,575	32,556	35,196	261,425	3,528,764
Purchased Professional and Technical Services (300)	414,019		25,174	2,688	152,000	593,881
Purchased Technical Services (340)	2,500					2,500
Other Purchased Services (400-500 series)	1,862,403					1,862,403
Travel (580)	2,617					2,617
General Supplies (600 and 610)	1,263,137		18,526	18,652	181,341	1,482,176
Textbooks (640)	9,840					9,840
Tuition (560, 566)	65,150					65,150
Other Objects (800 and 890)	12,355		6,716	610		23,191
Total Instruction	14,186,708	17,898	189,241	536,322	619,377	15,621,985
Support Services						
Salaries of Other Professional Staff (104)	1,510,539					1,510,539
Salaries of Supervisors of Instruction (102)	344,228					344,228
Salaries of Principal / Directors (103)	321,073					321,073
Salaries of Secretarial and Clerical Asst. (105)	383,976			26,862		410,838
Other Salaries (110)	2,295,368	9,475	52,188	79,450	46,405	2,516,230
Salaries of Family/Parent Liason (173)	164,275					164,275
Salaries of Facilitators (176)	1,183,000					1,183,000
Personal Services - Employee Benefits (200,270)	6,556,915	2,094	14,612	353,605	9,146	6,943,950
Purchased Educational Services - Contracted Pre-K (321)	32,663,765					32,663,765
Purchased Education Services - Head Start (325)	1,742,840					1,742,840
Purchased Professional - Educational Services (320,300,329)	18,627,317					18,627,317
Other Purchased Professional Services (330)	29,880	197,670	22,740	786,501	165,248	20,090,424
Cleaning, Repair and Maintenance Services (420)	10,163					29,880
Contracted Transportation Services (Field Trips) (516)	4,923			2,800		10,163
Travel (580)	23,730					7,723
Other Purchased Services (400-500 series)	10,911,116	6,628	250	22,613	-	35,367
Supplies & Materials (600-610)	3,390,979		7,066	5,425	-	10,944,313
Indirect Costs (860)	-					3,396,404
Other Objects (800-890)	97,260					-
Scholarship Awarded	13,638					97,260
Student Activities	1,143,340					13,638
Total Support Services	81,418,525	215,867	96,856	1,277,256	220,799	83,569,250

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>470</u>	<u>472</u>	<u>474</u>	<u>621</u>	<u>483</u>	
	Full Service Comm School	Full Service	21st Century CCLC	Adult Ed	CRRSA ACT	
	School #16/ATM	Community School		Basic Skills	ESSER II	
	1/1/24-12/31/24	2022-2023	2023-2024	2023-2024	2023-2024	
Total Brought Forward (Ex. E-1c)						Total Carried Forward
Building	14,517,964					14,517,964
Instructional Equipment	384,411					384,411
Noninstructional Equipment	-					-
Total Facilities Acquisition and Construction Services	14,902,375	-	-	-	-	14,902,375
Transfer to Charter Schools	1,294,704					1,294,704
Sub-Total Expenditures	111,802,112	228,922	286,097	1,813,578	840,176	115,388,314
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	2,560,096					2,560,096
Contribution to School Based Budgets	-					-
Sub-Total Other Financing Sources (Uses)	2,560,096	-	-	-	-	2,560,096
Total Outflows	109,242,016	228,922	286,097	1,813,578	840,176	112,828,218
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(35,151)	-	-	-	-	(35,151)
Fund Balance, July 1	391,099					391,099
Fund Balance, June 30	355,948	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	484	485	487	488	489	490	491	Total
	ESSER II	ESSER II	ARP	ESSER III	ESSER III	ESSER III	ESSER III	Carried
	Acc. Learning	Mental Health	ESSER III	Acc. Learning	Summer	Afterschool	Mental Health	Forward
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
REVENUES								
Local Sources	1,409,751							1,409,751
State Sources	54,772,142							54,772,142
Federal Sources	94,094	7,544	52,067,740	392,475	182,460	150,004	44,999	53,024,972
Total Revenues	56,275,987	7,544	52,067,740	392,475	182,460	150,004	44,999	109,206,865
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	3,789,091		3,446,240			139,344		7,374,675
Other Salaries for Instruction (106-110)	2,153,277		1,026,735					3,180,012
Purchased Professional and Technical Services (300)	163,719		250,300					414,019
Purchased Technical Services (340)	2,500							2,500
Other Purchased Services (400-500 series)	7,150		1,855,253					1,862,403
Travel (580)	2,617							2,617
General Supplies (600 and 610)	226,130		771,041		182,460			1,263,137
Textbooks (640)	9,840							9,840
Tuition (560, 566)	65,150							65,150
Other Objects (800 and 890)	12,355							12,355
Total Instruction	6,431,829		7,349,569	-	182,460	139,344	-	14,186,708
Support Services								
Salaries of Other Professional Staff (104)	1,510,539							1,510,539
Salaries of Supervisors of Instruction (102)	344,228							344,228
Salaries of Principal / Directors (103)	321,073							321,073
Salaries of Secretarial and Clerical Asst. (105)	383,976							383,976
Other Salaries (110)	495,860		1,388,880	392,475			16,003	2,295,368
Salaries of Family/Parent Liason (173)	164,275							164,275
Salaries of Facilitators (176)	1,183,000							1,183,000
Personal Services - Employee Benefits (200,270)	4,730,463		1,815,792			10,660		6,556,915
Purchased Educational Services - Contracted Pre-K (321)	32,663,765							32,663,765
Purchased Education Services - Head Start (325)	1,742,840							1,742,840
Purchased Professional - Educational Services (320,300,329)	635,453		17,967,864				24,000	18,627,317
Other Purchased Professional Services (330)	29,880							29,880
Cleaning, Repair and Maintenance Services (420)	10,163							10,163
Contracted Transportation Services (Field Trips) (516)	4,923							4,923
Travel (580)	23,730							23,730
Other Purchased Services (400-500 series)	5,242,475							5,242,475
Supplies & Materials (600-610)	237,974	7,544	3,140,465				4,996	3,390,979
Indirect Costs (860)	-							-
Other Objects (800-890)	97,260							97,260
Scholarship Awarded	13,638							13,638
Student Activities	1,143,340							1,143,340
Total Support Services	50,978,855	7,544	29,981,642	392,475	-	10,660	44,999	81,418,325
								continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	484	485	487	488	489	490	491	Total
	ESSER II	ESSER II	ARP	ESSER III	ESSER III	ESSER III	ESSER III	Carried
	Acc. Learning	Mental Health	ESSER III	Acc. Learning	Summer	Afterschool	Mental Health	Forward
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
Total Brought Forward (Ex. E-1d)								
Facilities Acquisition and Construction Services	165,846		14,352,118					14,517,964
Building	-		384,411					384,411
Instructional Equipment								-
Noninstructional Equipment								
Total Facilities Acquisition and Construction Services	165,846		14,736,529					14,902,375
Transfer to Charter Schools								
	1,294,704							1,294,704
Sub-Total Expenditures	58,871,234	7,544	52,067,740	392,475	182,460	150,004	44,999	111,802,112
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	2,560,096							2,560,096
Contribution to School Based Budgets	-							-
Sub-Total Other Financing Sources (Uses)	2,560,096							2,560,096
Total Outflows	56,311,138	7,544	52,067,740	392,475	182,460	150,004	44,999	109,242,016
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(35,151)							(35,151)
Fund Balance, July 1	391,099							391,099
Fund Balance, June 30	355,948							355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>496</u>	<u>605</u>	<u>606</u>	<u>607</u>	<u>620</u>	<u>218</u>	
	<u>ARP</u>	<u>Adult School</u>	<u>Adult Ed</u>	<u>NJYC - Career</u>	<u>NJYC</u>	<u>Preschool</u>	
	<u>Homeless</u>	<u>Workfirst Prg</u>	<u>NJYC</u>	<u>Advancement</u>	<u>URBAN</u>	<u>Education Aid</u>	
	<u>2023-2024</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	
Total Brought Forward (Ex. E-1c)							Total Carried Forward
REVENUES							
Local Sources	1,409,751						1,409,751
State Sources	6,003,040	151,868	519,518	89,727	31,998	47,974,570	54,772,142
Federal Sources	-						94,094
Total Revenues	7,412,791	151,868	519,518	89,727	31,998	47,974,570	56,275,987
EXPENDITURES							
Instruction							
Salaries of Teachers (101)	102,389	65,223	275,265	15,059	11,200	3,319,334	3,789,091
Other Salaries for Instruction (106-110)	-			5,423		2,147,854	2,153,277
Purchased Professional and Technical Services (300)	163,719						163,719
Purchased Technical Services (340)	2,500						2,500
Other Purchased Services (400-500 series)	-		4,498			2,652	7,150
Travel (580)	2,617						2,617
General Supplies (600 and 610)	96,858	4,072	7,080		1,745	116,375	226,130
Textbooks (640)	9,840						9,840
Tuition (560, 566)	-			65,150			65,150
Other Objects (800 and 890)	3,200		9,155				12,355
Total Instruction	381,123	69,295	295,998	85,632	12,945	5,586,215	6,431,829
Support Services							
Salaries of Other Professional Staff (104)	-					1,510,539	1,510,539
Salaries of Supervisors of Instruction (102)	-					344,228	344,228
Salaries of Principal / Directors (103)	-					321,073	321,073
Salaries of Secretarial and Clerical Asst. (105)	-	26,862	35,493		18,000	321,621	383,976
Other Salaries (110)	71,715		57,100			349,045	495,860
Salaries of Family/Parent Liason (173)	-					164,275	164,275
Salaries of Facilitators (176)	-					1,183,000	1,183,000
Personal Services - Employee Benefits (200,270)	25,794	55,711	101,180	4,095	855	4,730,463	4,730,463
Purchased Educational Services - Contracted Pre-K (321)	-					32,663,765	32,663,765
Purchased Education Services - Head Start (325)	-					1,742,840	1,742,840
Purchased Professional - Educational Services (320,300,329)	375,051					635,453	635,453
Other Purchased Professional Services (330)	29,880		4,995			255,407	29,880
Cleaning, Repair and Maintenance Services (420)	-					10,163	10,163
Contracted Transportation Services (Field Trips) (516)	-					2,548	4,923
Travel (580)	5,441		2,375			15,228	23,730
Other Purchased Services (400-500 series)	5,113,325		3,061		198	122,136	5,242,475
Supplies & Materials (600-610)	31,529		7,300			105,051	237,974
Indirect Costs (860)	-						-
Other Objects (800-890)	91,260	800	5,200				97,260
Scholarship Awarded	13,638						13,638
Student Activities	1,143,340						1,143,340
Total Support Services	6,900,973	82,573	223,520	4,095	19,053	43,653,747	50,978,855
							continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>496</u>	<u>605</u>	<u>606</u>	<u>607</u>	<u>620</u>	<u>218</u>	<u>Total</u>
	<u>ARP</u>	<u>Adult School</u>	<u>Adult Ed</u>	<u>NJYC - Career</u>	<u>NJYC</u>	<u>Preschool</u>	<u>Carried</u>
	<u>Homeless</u>	<u>Workfirst Prg</u>	<u>NJYC</u>	<u>Advancement</u>	<u>URBAN</u>	<u>Education Aid</u>	<u>Forward</u>
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>Forward</u>
Total Brought Forward (Ex. E-1c)							
Facilities Acquisition and Construction Services							
Building	165,846						165,846
Instructional Equipment	-						-
Noninstructional Equipment	-						-
Total Facilities Acquisition and Construction Services	165,846	-	-	-	-	-	165,846
Transfer to Charter Schools	-					1,294,704	1,294,704
Sub-Total Expenditures	7,447,942	151,868	519,518	89,727	31,998	50,534,666	58,871,234
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-					2,560,096	2,560,096
Contribution to School Based Budgets	-					2,560,096	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	2,560,096	2,560,096
Total Outflows	7,447,942	151,868	519,518	89,727	31,998	47,974,570	56,311,138
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(35,151)	-	-	-	-	-	(35,151)
Fund Balance, July 1	391,099						391,099
Fund Balance, June 30	355,948	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	431	481	492	501	502	503	Total
	Wrap Around	NonPublic	SDA	Non Public	N.J. Nonpublic Auxiliary Services	Ch. 192	Total
	Grant	STEM Grant	Emergent	Textbooks	Compensatory	English as a	Carried
	2023-2024	2023-2024	Capital Needs	2023-2024	2023-2024	2023-2024	Forward
REVENUES							
Local Sources							1,409,751
State Sources	343,620	107,358	5,270,435	9,840	113,328	34,600	6,003,040
Federal Sources							-
Total Revenues	343,620	107,358	5,270,435	9,840	113,328	34,600	7,412,791
EXPENDITURES							
Instruction							
Salaries of Teachers (101)	2,660	99,729					102,389
Other Salaries for Instruction (106-110)	-						-
Purchased Professional and Technical Services (300)	24,666				106,529	32,524	163,719
Purchased Technical Services (340)	2,500						2,500
Other Purchased Services (400-500 series)	-						-
Travel (580)	2,617						2,617
General Supplies (600 and 610)	96,858			9,840			96,858
Textbooks (640)	-						9,840
Tuition (560, 566)	-						-
Other Objects (800 and 890)	3,200		-				3,200
Total Instruction	132,501	99,729	-	9,840	106,529	32,524	381,123
Support Services							
Salaries of Other Professional Staff (104)	-						-
Salaries of Supervisors of Instruction (102)	-						-
Salaries of Principal / Directors (103)	-						-
Salaries of Secretarial and Clerical Asst. (105)	-						-
Other Salaries (110)	71,715						71,715
Salaries of Family/Parent Liason (173)	-						-
Salaries of Facilitators (176)	-						-
Personal Services - Employee Benefits (200,270)	18,165	7,629					25,794
Purchased Educational Services - Contracted Pre-K (321)	-						-
Purchased Education Services - Head Start (325)	-						-
Purchased Professional - Educational Services (320,300,329)	31,431						375,051
Other Purchased Professional Services (330)	29,880						29,880
Cleaning, Repair and Maintenance Services (420)	-						-
Contracted Transportation Services (Field Trips) (516)	-						-
Travel (580)	5,441						5,441
Other Purchased Services (400-500 series)	8,736		5,104,589				5,113,325
Supplies & Materials (600-610)	31,529						31,529
Indirect Costs (860)	-						-
Other Objects (800-890)	82,385				6,799	2,076	91,260
Scholarship Awarded	13,638						13,638
Student Activities	1,143,340						1,143,340
Total Support Services	1,436,260	7,629	5,104,589	-	6,799	2,076	6,900,973
							continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>431</u>	<u>481</u>	<u>492</u>	<u>501</u>	<u>502</u>	<u>503</u>	
	Wrap Around	NonPublic	SDA	Non Public	N.J. Nonpublic Auxiliary Services	English as a	Total
	Grant	STEM Grant	Emergent	Textbooks	Compensatory	2023-2024	Carried
	2023-2024	2023-2024	Capital Needs	2023-2024	2023-2024	2023-2024	Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Building	-	-	165,846				165,846
Instructional Equipment	-	-					-
Noninstructional Equipment	-	-					-
Total Facilities Acquisition and Construction Services	-	-	165,846	-	-	-	165,846
Transfer to Charter Schools	-	-	-	-	-	-	-
Sub-Total Expenditures	1,568,761	343,620	5,270,435	9,840	113,328	34,600	7,447,942
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Total Outflows	1,568,761	343,620	5,270,435	9,840	113,328	34,600	7,447,942
Excess (Deficiency) of Revenues Over (Under)	(35,151)	-	-	-	-	-	(35,151)
Expenditures and Other Financing Sources (Uses)							
Fund Balance, July 1	391,099						391,099
Fund Balance, June 30	355,948	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>506</u>	<u>507</u>	<u>509</u>	<u>510</u>	<u>511</u>	<u>003</u>	
	<u>N.J. Nonpublic Handicapped Services Ch. 193</u>	<u>Exam & Class</u>	<u>Nonpublic</u>	<u>Nonpublic</u>	<u>Nonpublic</u>	<u>California Casualty</u>	
	<u>Supplemental</u>	<u>2023-2024</u>	<u>Nursing</u>	<u>Technology</u>	<u>Security Aid</u>	<u>Music & Art</u>	
	<u>2023-2024</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	
REVENUES							
Local Sources							
State Sources							
Federal Sources							
Total Revenues							
	1,409,741						
	-	11,151	29,880	11,577	50,971	10	1,409,751
	-						123,859
	-						-
	1,409,741	11,151	29,880	11,577	50,971	10	1,533,610
EXPENDITURES							
Instruction							
Salaries of Teachers (101)	2,660						2,660
Other Salaries for Instruction (106-110)	-						-
Purchased Professional and Technical Services (300)	24,666						24,666
Purchased Technical Services (340)	2,500						2,500
Other Purchased Services (400-500 series)	-						-
Travel (580)	2,617						2,617
General Supplies (600 and 610)	34,300			11,577	50,971	10	96,858
Textbooks (640)	-						-
Tuition (560, 566)	-						-
Other Objects (800 and 890)	3,200						-
Total Instruction	69,943	-	-	11,577	50,971	10	132,501
Support Services							
Salaries of Other Professional Staff (104)	-						-
Salaries of Supervisors of Instruction (102)	-						-
Salaries of Principal / Directors (103)	-						-
Salaries of Secretarial and Clerical Asst. (105)	-						-
Other Salaries (110)	71,715						71,715
Salaries of Family/Parent Liason (173)	-						-
Salaries of Facilitators (176)	-						-
Personal Services - Employee Benefits (200 270)	18,165						18,165
Purchased Educational Services - Contracted Pre-K (321)	-						-
Purchased Education Services - Head Start (325)	-						-
Purchased Professional - Educational Services (320,300,329)	-						-
Other Purchased Professional Services (330)	-	11,151	29,880				31,431
Cleaning, Repair and Maintenance Services (420)	-						29,880
Contracted Transportation Services (Field Trips) (516)	-						-
Travel (580)	5,441						5,441
Other Purchased Services (400-500 series)	8,736						8,736
Supplies & Materials (600-610)	31,529						31,529
Indirect Costs (860)	-						-
Other Objects (800-890)	82,385						82,385
Scholarship Awarded	13,638						13,638
Student Activities	1,143,340						1,143,340
Total Support Services	1,374,949	11,151	29,880	-	-	-	1,436,260
							continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>506</u>	<u>507</u>	<u>509</u>	<u>510</u>	<u>511</u>	<u>003</u>	
	N.J. Nonpublic Handicapped Services Ch. 193	Exam & Class	Nonpublic Nursing	Nonpublic Technology	Nonpublic Security Aid	California Music & Art	
	Supplemental	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
Total Brought Forward (Ex. E-1g)							Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Building	-						-
Instructional Equipment	-						-
Noninstructional Equipment	-					-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-	-	-
Sub-Total Expenditures	1,444,892	11,151	29,880	11,577	50,971	10	1,568,761
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-					-	-
Contribution to School Based Budgets	-					-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Total Outflows	1,444,892	11,151	29,880	11,577	50,971	10	1,568,761
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(35,151)	-	-	-	-	-	(35,151)
Fund Balance, July 1	391,099						391,099
Fund Balance, June 30	355,948	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>007</u>	<u>009</u>	<u>011</u>	<u>014</u>	<u>15</u>	<u>022</u>	<u>023</u>	
	<u>Take Vapor</u>	<u>Winter-kidz</u>	<u>Taub</u>	<u>Laura Bush</u>	<u>Stalwart</u>	<u>Vanguard</u>	<u>Dodge</u>	
	<u>Away</u>	<u>2023-2024</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Productions LLC</u>	<u>Charitable Grant</u>	<u>Foundation/MSU</u>	
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	
REVENUES								
Local Sources	1,240,084	364	39,231	9,756	1,152	570	79,566	1,409,741
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Total Revenues	1,240,084	364	39,231	9,756	1,152	570	79,566	1,409,741
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	2,660	-	-	-	-	-	-	2,660
Other Salaries for Instruction (106-110)	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services (300)	24,666.00	-	-	-	-	-	-	24,666
Purchased Technical Services (340)	2,500.00	-	-	-	-	-	-	2,500.00
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-
Travel (580)	2,617	-	-	-	-	-	-	2,617
General Supplies (600 and 610)	33,366	364	-	-	-	570	-	34,300
Textbooks (640)	-	-	-	-	-	-	-	-
Tuition (560, 566)	-	-	-	-	-	-	-	-
Other Objects (800 and 890)	3,200	-	-	-	-	-	-	-
Total Instruction	69,009	364	-	-	-	570	-	3,200
Support Services								
Salaries of Other Professional Staff (104)	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-	-	-	-	-	-
Salaries of Principal / Directors (103)	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-	-	-	-	-	-
Other Salaries (110)	11,715	-	-	-	-	-	60,000	71,715
Salaries of Family/Parent Liason (173)	-	-	-	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits (200 270)	1,099	-	-	-	-	-	17,066	18,165
Purchased Educational Services - Contracted Pre-K (321)	-	-	-	-	-	-	-	-
Purchased Education Services - Head Start (325)	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services (320,300,329)	-	-	-	-	-	-	-	-
Other Purchased Professional Services (330)	-	-	-	-	-	-	-	-
Cleaning, Repair and Maintenance Services (420)	-	-	-	-	-	-	-	-
Contracted Transportation Services (Field Trips) (516)	-	-	-	-	-	-	-	-
Travel (580)	5,441	-	-	-	-	-	-	5,441
Other Purchased Services (400-500 series)	7,350	-	-	-	-	-	-	8,736
Supplies & Materials (600-610)	22,007	-	-	-	-	-	-	31,529
Indirect Costs (860)	-	-	-	-	-	-	-	-
Other Objects (800-890)	1,636	39,018	39,231	1,386	1,152	-	2,500	82,385
Scholarship Awarded	13,638	-	-	8,370	-	-	-	13,638
Student Activities	1,143,340	-	-	-	-	-	-	1,143,340
Total Support Services	1,206,226	39,018	39,231	9,756	1,152	-	79,566	1,374,949
								continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>007</u>	<u>009</u>	<u>011</u>	<u>014</u>	<u>15</u>	<u>022</u>	<u>023</u>	
	<u>Take Vapor</u>	<u>Winter-kidz</u>	<u>Taub</u>	<u>Laura Bush</u>	<u>Statwart</u>	<u>Vanguard</u>	<u>Dodge</u>	
	<u>Away</u>	<u>2023-2024</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Productions LLC</u>	<u>Charitable Grant</u>	<u>Foundation/MSU</u>	
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	
Total Brought Forward (Ex. E-1h)								Total Carried Forward
EXPENDITURES (CONTD):								
Facilities Acquisition and Construction Services								
Building	-							-
Instructional Equipment	-							-
Noninstructional Equipment	-							-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-
Transfer to Charter Schools								
Sub-Total Expenditures	1,275,235	39,018	39,231	9,756	1,152	570	79,566	1,444,892
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	-							-
Contribution to School Based Budgets	-							-
Sub-Total Other Financing Sources (Uses)	-							-
Total Outflows	1,275,235	39,018	39,231	9,756	1,152	570	79,566	1,444,892
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(35,151)	-	-	-	-	-	-	(35,151)
Fund Balance, July 1	391,099							391,099
Fund Balance, June 30	355,948	-	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>024</u>	<u>029</u>	<u>031</u>	<u>032</u>	<u>033</u>	<u>034</u>	<u>039</u>	
	National Winter	NJSIG Safety	Field Trip	Target Field Trip	Green School	Rutgers SNAP	New York Life	Total
	Activity (NWAC)	Grant - Legal 605	New Jersey	Grant 040	Yards #21	Gap #24	Foundation	Carried
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	Forward
REVENUES								
Local Sources								
State Sources								
Federal Sources								
Total Revenues								
	1,201,172	2,750	3,507	193	6,926	22,237	299	1,240,084
	-							-
	1,201,172	2,750	3,507	193	6,926	22,237	299	1,240,084
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	-					2,660		2,660
Other Salaries for Instruction (106-110)	-							-
Purchased Professional and Technical Services (300)	24,666							24,666
Purchased Technical Services (340)	2,500							2,500
Other Purchased Services (400-500 series)	-							-
Travel (580)	2,617			193			299	2,617
General Supplies (600 and 610)	32,874							33,366
Textbooks (640)	-							-
Tuition (560, 566)	-							-
Other Objects (800 and 890)	-				200			-
Total Instruction	62,657	-	-	193	200	2,660	299	69,009
Support Services								
Salaries of Other Professional Staff (104)	-							-
Salaries of Supervisors of Instruction (102)	-							-
Salaries of Principal / Directors (103)	-							-
Salaries of Secretarial and Clerical Asst. (105)	-							-
Other Salaries (110)	5,000				3,115	3,600		11,715
Salaries of Family/Parent Liason (173)	-							-
Salaries of Facilitators (176)	-							-
Personal Services - Employee Benefits (200 270)	382				238	479		1,099
Purchased Educational Services - Contracted Pre-K (321)	-							-
Purchased Education Services - Head Start (325)	-							-
Purchased Professional - Educational Services (320,300,329)	-							-
Other Purchased Professional Services (330)	-							-
Cleaning, Repair and Maintenance Services (420)	-							-
Contracted Transportation Services (Field Trips) (516)	-							-
Travel (580)	4,779				662			5,441
Other Purchased Services (400-500 series)	2,218		3,507		1,625			7,350
Supplies & Materials (600-610)	2,673	2,750			1,086	15,498		22,007
Indirect Costs (860)	-							-
Other Objects (800-890)	1,636							1,636
Scholarship Awarded	13,638							13,638
Student Activities	1,143,340							1,143,340
Total Support Services	1,173,666	2,750	3,507	-	6,726	19,577	-	1,206,226
								continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>024</u>	<u>029</u>	<u>031</u>	<u>032</u>	<u>033</u>	<u>034</u>	<u>039</u>	
	National Winter	NJSIG Safety	Field Trip	Target Field Trip	Green School	Rutgers SNAP	New York Life	Total
	Activity (NWAC)	Grant - Legal 605	New Jersey	Grant 040	Yards #21	Gap #24	Foundation	Carried
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	Forward
Total Brought Forward (Ex. E-1f)								
-								-
-					-			-
-					-			-
-			-		-			-
-			-		-			-
-			-		-			-
Sub-Total Expenditures	3,000	2,750	3,507	193	6,926	22,237	299	1,275,235
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs								-
Contribution to School Based Budgets								-
Sub-Total Other Financing Sources (Uses)								
-	-		-		-		-	-
Total Outflows	3,000	2,750	3,507	193	6,926	22,237	299	1,275,235
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-		-		-	(35,151)
Fund Balance, July 1	391,099							391,099
Fund Balance, June 30	355,948	-	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>041</u>	<u>044</u>	<u>046</u>	<u>048</u>	<u>049</u>	<u>056</u>	<u>057</u>	<u>Total</u>
	<u>NJ Stem</u>	<u>PCCC</u>	<u>Comcast NBC</u>	<u>Nailomi</u>	<u>JCC ATM</u>	<u>Travelers</u>	<u>Ridgewood</u>	<u>Carried</u>
	<u>Month Grant</u>	<u>Gear Up</u>	<u>Grant-Int'l HS</u>	<u>Scholarship</u>	<u>Youth Uplift</u>	<u>Grant # 15</u>	<u>Arts Foundation</u>	<u>Forward</u>
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>Forward</u>
REVENUES								
Local Sources	497	4,779	2,617	2,500	37,926	585	500	1,201,172
State Sources	-							-
Federal Sources	-							-
Total Revenues	497	4,779	2,617	2,500	37,926	585	500	1,201,172
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	-							-
Other Salaries for Instruction (106-110)	-							-
Purchased Professional and Technical Services (300)	-			2,500	24,666			24,666
Purchased Technical Services (340)	-							2,500
Other Purchased Services (400-500 series)	-							-
Travel (580)	-		2,617					2,617
General Supplies (600 and 610)	26,629				5,660	585		32,874
Textbooks (640)	-							-
Tuition (560, 566)	-							-
Other Objects (800 and 890)	-							-
Total Instruction	-	-	2,617	2,500	30,326	585	-	62,657
Support Services								
Salaries of Other Professional Staff (104)	-							-
Salaries of Supervisors of Instruction (102)	-							-
Salaries of Principal / Directors (103)	-							-
Salaries of Secretarial and Clerical Asst. (105)	-							-
Other Salaries (110)	-				5,000			5,000
Salaries of Family/Parent Liason (173)	-							-
Salaries of Facilitators (176)	-							-
Personal Services - Employee Benefits (200 270)	-				382			382
Purchased Educational Services - Contracted Pre-K (321)	-							-
Purchased Education Services - Head Start (325)	-							-
Purchased Professional - Educational Services (320,300,329)	-							-
Other Purchased Professional Services (330)	-							-
Cleaning, Repair and Maintenance Services (420)	-							-
Contracted Transportation Services (Field Trips) (516)	-							-
Travel (580)	-	4,779						4,779
Other Purchased Services (400-500 series)	-				2,218		500	2,218
Supplies & Materials (600-610)	1,676							2,673
Indirect Costs (860)	-							-
Other Objects (800-890)	1,636							1,636
Scholarship Awarded	13,638							13,638
Student Activities	1,143,340							1,143,340
Total Support Services	497	4,779	-	-	7,600	-	500	1,173,666
								continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>041</u>	<u>044</u>	<u>046</u>	<u>048</u>	<u>049</u>	<u>056</u>	<u>057</u>	
	<u>NJ Stem</u>	<u>PCCC</u>	<u>Comcast NBC</u>	<u>Nailomi</u>	<u>JCC ATM</u>	<u>Travelers</u>	<u>Ridgewood</u>	
	<u>Month Grant</u>	<u>Gear Up</u>	<u>Grant-Int'l HS</u>	<u>Scholarship</u>	<u>Youth Uplift</u>	<u>Grant # 15</u>	<u>Arts Foundation</u>	
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services								
Building	-							-
Instructional Equipment	-							-
Noninstructional Equipment	-							-
Total Facilities Acquisition and Construction Services	-	-		-	-	-	-	-
Transfer to Charter Schools	-	-		-	-	-	-	-
Sub-Total Expenditures	1,186,919	4,779	2,617	2,500	37,926	585	500	1,236,323
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	-							-
Contribution to School Based Budgets	-							-
Sub-Total Other Financing Sources (Uses)	-	-		-	-	-	-	-
Total Outflows	1,186,919	4,779	2,617	2,500	37,926	585	500	1,236,323
Excess (Deficiency) of Revenues Over (Under)	(35,151)	-	-	-	-	-	-	(35,151)
Expenditures and Other Financing Sources (Uses)								
Fund Balance, July 1	391,099							391,099
Fund Balance, June 30	355,948	-	-	-	-	-	-	355,948

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	061 SEPA Planetarium 2023-2024	065 Fund for PPS Clothing Pantry 2023-2024	067 Sodexo Backpack Food Program 2023-2024	068 Delta Dental 2023-2024	476 Scholarship 2023-2024	475 Student Activities 2023-2024	Total Carried Forward
REVENUES							
Local Sources	702	1,636	974	26,629	15,610	1,106,217	1,151,768
State Sources							-
Federal Sources							-
Total Revenues	702	1,636	974	26,629	15,610	1,106,217	1,151,768
EXPENDITURES							
Instruction							
Salaries of Teachers (101)							-
Other Salaries for Instruction (106-110)							-
Purchased Professional and Technical Services (300)							-
Purchased Technical Services (340)							-
Other Purchased Services (400-500 series)							-
Travel (580)							-
General Supplies (600 and 610)				26,629			26,629
Textbooks (640)							-
Tuition (560, 566)							-
Other Objects (800 and 890)							-
Total Instruction	-	-	-	26,629	-	-	26,629
Support Services							
Salaries of Other Professional Staff (104)							-
Salaries of Supervisors of Instruction (102)							-
Salaries of Principal / Directors (103)							-
Salaries of Secretarial and Clerical Asst. (105)							-
Other Salaries (110)							-
Salaries of Family/Parent Liason (173)							-
Salaries of Facilitators (176)							-
Personal Services - Employee Benefits (200.270)							-
Purchased Educational Services - Contracted Pre-K (321)							-
Purchased Education Services - Head Start (325)							-
Purchased Professional - Educational Services (320,300,329)							-
Other Purchased Professional Services (330)							-
Cleaning, Repair and Maintenance Services (420)							-
Contracted Transportation Services (Field Trips) (516)							-
Travel (580)							-
Other Purchased Services (400-500 series)							-
Supplies & Materials (600-610)	702		974				1,676
Indirect Costs (860)							-
Other Objects (800-890)		1,636			13,638		1,636
Scholarship Awarded							13,638
Student Activities						1,143,340	1,143,340
Total Support Services	702	1,636	974	-	13,638	1,143,340	1,160,290
							continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	061 SEPA Planetarium 2023-2024	065 Fund for PPS Clothing Pantry 2023-2024	067 Sodexo Backpack Food Program 2023-2024	068 Delta Dental 2023-2024	476 Scholarship 2023-2024	475 Student Activities 2023-2024	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Building							-
Instructional Equipment							-
Noninstructional Equipment							-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-
Transfer to Charter Schools							-
Sub-Total Expenditures	702	1,636	974	26,629	13,638	1,143,340	1,186,919
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs							-
Contribution to School Based Budgets	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)							-
Total Outflows	702	1,636	974	26,629	13,638	1,143,340	1,186,919
Excess (Deficiency) of Revenues Over (Under)	-	-	-	-	1,972	(37,123)	(35,151)
Expenditures and Other Financing Sources (Uses)							
Fund Balance, July 1					61,556	329,543	391,099
Fund Balance, June 30	-	-	-	-	63,528	292,420	355,948

**Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2024**

	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	4,146,766	3,319,334	827,432
Other Salaries for Instruction	2,707,445	2,147,854	559,591
Other Purchased Services (400-500 series)	20,625	2,652	17,973
General Supplies	173,500	116,375	57,125
Total instruction	7,048,336	5,586,215	1,462,121
Support services:			
Salaries of Program Directors	323,119	321,073	2,046
Salaries of Supervisors of Instruction	376,169	344,228	31,941
Salaries of Other Professional Staff	1,899,031	1,510,539	388,492
Salaries of Secr. And Clerical Assistants	356,177	321,621	34,556
Other Salaries	349,045	349,045	-
Salaries of Community Parent Involvement Specialist	175,108	164,275	10,833
Salaries of Master Teachers - Facilitators	1,249,526	1,183,000	66,526
Personal Services - Employee Benefits	5,914,541	4,542,828	1,371,713
Purchased Educational Services - Contracted Pre-K	37,316,812	32,663,765	4,653,047
Purchased Professional - Educational Services	2,888,264	1,742,840	1,145,424
Other Purchase Professional- Education Services	328,509	255,407	73,102
Cleaning, Repair and Maintenance Services	25,000	10,163	14,837
Contracted Transportation Services (Field Trips)	50,400	2,548	47,852
Travel	17,855	15,228	2,627
Other Purchased Services (400-500 series)	225,000	122,136	102,864
Supplies & Materials	191,600	105,051	86,549
Total support services	51,686,156	43,653,747	8,032,409
Facilities acquisition and cont. serv:			
Noninstructional Equipment	50,000	-	50,000
Total Facilities acquisition and cont. serv:	50,000	-	50,000
Contribution to Charter Schools	1,312,200	1,294,704	17,496
Total Expenditures	60,096,692	50,534,666	9,562,026

CALCULATION OF BUDGET & CARRYOVER

Total 2023-2024 Pre K Aid Allocation	48,839,204
Add: Actual PEA Carryover (June 30, 2023)	23,193,207
Add: Budget Transfer from Gen Fund 2023-2024	2,560,096
Total Funds Available for 2023-2024 Budget	74,592,507
Less: 2023-2024 Budgeted PEA (Including prior year budgeted carryover)	(60,096,692)
Available & Unbudgeted Funds as of June 30, 2024	14,495,815
	-
Add: June 30, 2024 Unexpended PreK Aid	9,562,026
2023-2024 Actual Carryover - Preschool Aid	24,057,841
	23,193,207
63 2023-2024 PEA Carryover Budgeted in 2024-25	

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes
in Fund Balance-Budgetary Basis
Fiscal Year Ended June 30, 2024

Revenues and Other Financing Sources:

State Sources:

On-Behalf SDA Grant	7,637,242
Other Sources (Capital Lease Proceeds)	11,090,098
Interest on Investments	45,750

18,773,090
Expenditures and Other Financing Uses:

Capital Outlay:

Direct District Expenditures	
Purchased Professional and Technical Services	110,595
Land Improvements	-
Construction services	1,953,014
Equipment purchases	-
On Behalf SDA Construction Services	7,637,242
Transfer to General Fund	45,750

9,746,601

Excess (deficiency) of revenues over (under) expenditures 9,026,489

Fund balance - beginning 1,859,653

Fund balance - ending \$ 10,886,142

Reconciliation to GAAP Basis:

Fund Balance, June 30, 2024 - Budgetary Basis 13,437,406

Less: Unearned Revenue (2,551,264)

Fund Balance, June 30, 2024 - GAAP Basis \$ 10,886,142

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
P.S. 21 Elementary School, Courtyard Drainage Project
Fiscal Year Ended June 30, 2024

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	418,945		418,945	418,945
Bond Sale			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>418,945</u>	<u>-</u>	<u>418,945</u>	<u>418,945</u>
Expenditures				
Purchased professional and technical services	10,937		10,937	15,000
Land and improvements			-	
Construction services	403,945		403,945	403,945
Equipment purchases			-	
	<u>414,882</u>	<u>-</u>	<u>414,882</u>	<u>418,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,063</u>	<u>-</u>	<u>4,063</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-250-08-OHAE			
SDA Grant Number	GB-0149			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	403,945			
Revised authorized cost	418,945			
Percentage increase over original authorized cost	2793%			
Percentage completion	99%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Baurle Field Improvements
Fiscal Year Ended June 30, 2024

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	Revised Authorized Cost
Revenues				
Local Sources - City Contribution	1,150,000		1,150,000	1,150,000
Transfer from Capital Outlay	50,000		50,000	50,000
Bond Sale			-	
	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Expenditures				
Purchased professional and technical services	86,409		86,409	100,000
Land and improvements			-	
Construction services	939,160		939,160	1,100,000
Equipment purchases			-	
	<u>1,025,569</u>	<u>-</u>	<u>1,025,569</u>	<u>1,200,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>174,431</u>	<u>-</u>	<u>174,431</u>	<u>-</u>
Additional project information:				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	1,200,000			
Additional authorized cost	-			
Revised authorized cost	1,200,000			
Percentage increase over original authorized cost	0%			
Percentage completion	85%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Energy Savings Improvement Project
Fiscal Year Ended June 30, 2024

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
Bond Sale	17,010,000		17,010,000	20,000,000
Transfer from Capital Outlay			-	
Donations			-	
	<u>17,010,000</u>	<u>-</u>	<u>17,010,000</u>	<u>20,000,000</u>
Expenditures				
Purchased professional and technical services	503,383		503,383	3,493,383
Land and improvements			-	
Construction services	14,825,458	1,953,014	16,778,472	16,506,617
Equipment purchases			-	
	<u>15,328,841</u>	<u>1,953,014</u>	<u>17,281,855</u>	<u>20,000,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,681,159</u>	<u>(1,953,014)</u>	<u>(271,855)</u>	<u>-</u>
Additional project information:				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date	4/8/2020			
Bonds authorized	20,000,000			
Bonds issued	17,010,000			
Original authorization cost	20,000,000			
Additional authorized cost	-			
Revised authorized cost	20,000,000			
Percentage increase over original authorized cost	0%			
Percentage completion	86%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Technology, Bus and Vehicles Purchase
Fiscal Year Ended June 30, 2024

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant			-	
Other Sources (Capital Lease Proceeds)			-	
Sale of Property		11,090,098	11,090,098	11,090,098
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>-</u>	<u>11,090,098</u>	<u>11,090,098</u>	<u>11,090,098</u>
Expenditures				
Purchased professional and technical services		110,595	110,595	110,595
Land and improvements			-	
Construction services			-	
Equipment purchases			-	10,979,503
	<u>-</u>	<u>110,595</u>	<u>110,595</u>	<u>11,090,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>10,979,503</u>	<u>10,979,503</u>	<u>-</u>
Additional project information:				
SDA Project number	N/A			
SDA Grant Number	N/A			
SDA Grant Date	N/A			
Bond authorization date	N/A			
Bonds authorized	N/A			
Bonds issued	N/A			
Original authorization cost	11,090,098			
Additional authorized cost				
Revised authorized cost	11,090,098			
Percentage increase over original authorized cost	100%			
Percentage completion	1%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Statement of Project Expenditures
Fiscal Year Ended June 30, 2024

Project Title/Issue	Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2024
			Prior Years	Current Year	
School Development Authority (On-behalf)		536,230,280	526,041,774	7,637,242	2,551,264
School #21 Courtyard Stormdrain Improvements to Baurle Field		418,945 1,200,000	414,882 1,025,569		4,063 174,431
Energy Savings Improvement Program II Technology, Bus and Vehicles Purchase	4/8/2020	20,000,000 11,090,098	15,328,841	1,953,014 110,595	2,718,145 10,979,503
		568,939,323	542,811,066	9,700,851	16,427,406
Analysis					
			Project Balance - June 30, 2024		16,427,406
			Unfunded Authorizations		(2,990,000)
			Fund Balance (Deficit) - June 30, 2024		13,437,406

PROPRIETARY FUNDS

PATERSON BOARD OF EDUCATION
Statement of Net Position
Proprietary Funds
June 30, 2024

**Business-type
Activities -
Enterprise Fund**

**Food Service
Program**

ASSETS

Current assets:

Cash and cash equivalents	2,347,598
Accounts receivable:	
State	93,011
Federal	4,119,472
Inventories	843,343
Total current assets	<u>7,403,424</u>

Noncurrent assets:

Capital assets:

Building and building improvements	1,352,656
Equipment	3,461,207
Less accumulated depreciation	<u>(4,569,443)</u>
Total capital assets (net of accumulated depreciation)	<u>244,420</u>
Total assets	<u>7,647,844</u>

LIABILITIES

Current Liabilities:

Accounts Payable	1,756,683
Accrued Salaries and Wages	95,932
Interfund Payable	<u>1,341,272</u>
Total Liabilities	<u>3,193,887</u>

NET POSITION

Invested in capital assets net of related debt	244,420
Unrestricted	<u>4,209,537</u>
Total net position	<u>4,453,957</u>

PATERSON BOARD OF EDUCATION
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2024

	Business-type Activities - Enterprise Fund			
	<u>Food Service Programs</u>			
	<u>School Nutrition</u>	<u>Summer Food Service Program</u>	<u>Fresh Fruit and Vegetable Program</u>	<u>Total Enterprise</u>
Operating Revenues:				
Charges for Services:				
Daily Sales - Non-Reimbursable Programs	88,452			88,452
Special Functions - Non-Reimbursable Programs	57,537			57,537
Miscellaneous	154,506			154,506
Total Operating Revenues	<u>300,495</u>	<u>-</u>	<u>-</u>	<u>300,495</u>
Operating Expenses:				
Cost of Food - Reimbursable Programs	8,945,270	531,122		9,476,392
Cost of Food - Non-Reimbursable Programs	51,850			51,850
Salaries	7,498,082			7,498,082
Supplies and Materials	367,974		675	368,649
Employee Benefits	3,259,340			3,259,340
Depreciation Expense	55,882			55,882
Repairs and Other Expenses	118,210			118,210
Other Expenses	235,148			235,148
Purchased Services	1,223,635		315,650	1,539,285
Total Operating Expenses	<u>21,755,391</u>	<u>531,122</u>	<u>316,325</u>	<u>22,602,838</u>
Operating Income (Loss)	<u>(21,454,896)</u>	<u>(531,122)</u>	<u>(316,325)</u>	<u>(22,302,343)</u>
Nonoperating Revenues (Expenses):				
State Sources:				
School Lunch Program	191,001			191,001
Breakfast After the Bell Program	228,007			228,007
Federal Sources:				
National School Lunch Program	11,869,353			11,869,353
School Breakfast Program	6,216,865			6,216,865
After School Snack Program	218,043			218,043
Fresh Fruit and Vegetable Program			351,054	351,054
Summer Food Program		531,122		531,122
P-EBT Administrative Costs	6,180			6,180
Supply Chain Assistance	504,733			504,733
U.S.D.A. Commodities	1,353,536			1,353,536
Interest Income	194,527			194,527
Cancellation of Prior Year Accounts Payable	1,455,408			1,455,408
Total Nonoperating Revenues (Expenses)	<u>22,237,653</u>	<u>531,122</u>	<u>351,054</u>	<u>23,119,829</u>
Income (Loss) Before Contributions & Transfers	<u>782,757</u>	<u>-</u>	<u>34,729</u>	<u>817,486</u>
Change in net assets	<u>782,757</u>	<u>-</u>	<u>34,729</u>	<u>817,486</u>
Total Net Position—Beginning	<u>3,495,812</u>		<u>140,659</u>	<u>3,636,471</u>
Total Net Position—Ending	<u><u>4,278,569</u></u>	<u><u>-</u></u>	<u><u>175,388</u></u>	<u><u>4,453,957</u></u>

PATERSON BOARD OF EDUCATION
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2024

**Business-type
Activities -
Enterprise Fund**

**Food Service
Program**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	300,494
Payments for Employees Salaries, Payroll Taxes and Benefits	(10,661,490)
Payments to Suppliers for Goods and Services	(11,915,128)
Net Cash Provided by (used for) Operating Activities	<u>(22,276,124)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Receipts from State Subsidy	416,574
Receipts from Federal Subsidy	19,452,540
Interest Income	194,527
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>20,063,641</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of Capital Assets	<u>(167,252)</u>
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(167,252)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	<u>(2,379,735)</u>

Balances—Beginning of Year	<u>4,727,333</u>
Balances—End of Year	<u>2,347,598</u>

**Reconciliation of Operating Income (Loss) to Net Cash Provided
(used) by Operating Activities:**

Operating Income (Loss)	(22,302,343)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	55,882
Food Distribution Program	1,353,536
Increase (Decrease) in Interfund	(1,776,058)
(Increase) Decrease in Inventories	(414,887)
Increase (Decrease) in Accounts Payable	807,746
Total Adjustments	<u>26,219</u>
Net Cash Provided by (used for) Operating Activities	<u>(22,276,124)</u>

LONG-TERM DEBT

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Serial Bonds
June 30, 2024

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2023	Retired in Current Year	Amount Outstanding on June 30, 2024
		Date	Amount				
Government Loan Revenue Bonds - ESIP	17,010,000	02/01/25	\$ 605,000	4.000%	\$ 15,925,000	\$ 935,000	\$ 14,990,000
		02/01/26	650,000	5.000%			
		02/01/27	690,000	5.000%			
		02/01/28	535,000	5.000%			
		02/01/29	585,000	5.000%			
		02/01/30	635,000	5.000%			
		02/01/31	690,000	4.000%			
		02/01/32	745,000	4.000%			
		02/01/33	800,000	4.000%			
		02/01/34	855,000	4.000%			
		02/01/35	915,000	3.000%			
		02/01/36	970,000	2.000%			
		02/01/37	1,015,000	2.000%			
		02/01/38	955,000	2.125%			
		02/01/39	1,000,000	3.000%			
		02/01/40	1,055,000	3.000%			
		02/01/41	1,115,000	3.000%			
		02/01/42	1,175,000	3.000%			
Passaic County Improvement Authority - Lease Revenue Bonds	8,215,000	08/01/24	\$ 270,000	5.000%	8,215,000	\$ 255,000	7,960,000
		08/01/25	285,000	5.000%			
		08/01/26	300,000	5.000%			
		08/01/27	315,000	5.000%			
		08/01/28	330,000	5.000%			
		08/01/29	345,000	5.000%			
		08/01/30	365,000	5.000%			
		08/01/31		5.000%			
		08/01/32	775,000	4.000%			
		08/01/33	-	4.000%			
		08/01/34	845,000	4.000%			
		08/01/35	-	4.000%			
		08/01/36	910,000	4.000%			
		08/01/37	-	4.000%			
		08/01/38	990,000	4.000%			
		08/01/39	-	4.000%			
		08/01/40	1,070,000	4.000%			
		08/01/41	-	4.000%			
08/01/42	1,160,000	4.000%					
TOTAL					\$ 24,140,000	1,190,000	\$ 22,950,000

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Financed Purchases
June 30, 2024

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2023	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2024
		Date	Amount					
Energy Saving Improvement Program	14,535,000	07/15/24	479,000	3.450%	\$ 10,439,000		574,000	\$ 9,865,000
		07/15/25	514,000					
		07/15/26	550,000					
		07/15/27	589,000					
		07/15/28	629,000					
		07/15/29	671,000					
		07/15/30	714,000					
		07/15/31	760,000					
		07/15/32	808,000					
		07/15/33	858,000					
		07/15/34	1,035,000					
		07/15/35	1,097,000					
		07/15/36	1,161,000					
Equipment	11,090,098	10/07/24	2,302,154	5.419%		11,090,098		11,090,098
		10/07/25	2,026,239					
		10/07/26	2,136,049					
		10/07/27	2,251,811					
		10/07/28	2,373,845					
Textbooks	12,126,000				2,576,927		2,576,927	-
TOTAL				\$	13,015,927	11,090,098	3,150,927	20,955,098

CITY OF PATERSON BOARD OF EDUCATION
Budgetary Comparison Schedule
Debt Service Fund
Fiscal Year Ended June 30, 2024

	Original Budget	Budget Transfers	Final Budget	Actual
EXPENDITURES:				
Regular Debt Service:				
Principal on Bonds	255,000	-	255,000	255,000
Interest on Bonds	534,042	-	534,042	346,875
Total Regular Debt Service	789,042	-	789,042	601,875
Total Expenditures	789,042	-	789,042	601,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	(789,042)	-	(789,042)	(601,875)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(789,042)	-	(789,042)	(601,875)
Fund Balance, July 1	789,042	-	789,042	789,042
Fund Balance, June 30	-	-	-	187,167
Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures				
Budgeted Fund Balance	(789,042)		(789,042)	(601,875)

STATISTICAL SECTION

STATISTICAL SECTION (UNAUDITED)

Introduction to the Statistical Section

Financial Trends

- J-1 Net Assets/Position by Component
- J-2 Changes in Net Assets/Position
- J-3 Fund Balances - Governmental Funds
- J-4 Changes in Fund Balances - Governmental Funds
- J-5 General Fund Other Local Revenue by Source

Revenue Capacity

- J-6 Assessed Value and Estimated Actual Value of Taxable Property
- J-7 Direct and Overlapping Property Tax Rates
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Debt Capacity

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- J-11 Ratios of General Bonded Debt Outstanding
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Demographic and Economic Information

- J-14 Demographic and Economic Statistics
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- J-16 Full-time Equivalent District Employees by Function/Program
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- J-18 School Building Information*
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STATISTICAL SECTION (UNAUDITED) - INTRODUCTION

J SERIES

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Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changes over time.	J-1 to J-5
Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue sources, the property tax.	J-6 to J-9
Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	J-10 to J-13
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.	J-14 to J-15
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	J-16 to J-20
Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports (ACFR) for the relevant year.	

PATERSON PUBLIC SCHOOLS
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Invested in capital assets	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245	\$ 322,983,090	\$ 309,442,289	\$ 326,401,123	\$ 343,840,259	\$ 329,972,488	\$ 340,623,927	\$ 345,096,196
Restricted	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949	60,809,175	82,086,344	84,446,404
Unrestricted	(143,742,328)	(160,274,128)	(174,387,009)	(202,735,438)	(204,245,308)	(209,994,133)	(193,348,560)	(180,273,060)	(167,535,632)	(161,839,239)
Total governmental activities net position	\$ 190,669,525	\$ 195,585,678	\$ 177,760,499	\$ 140,480,629	\$ 121,935,562	\$ 126,281,917	\$ 185,108,648	\$ 210,508,603	\$ 255,174,639	\$ 267,703,361
Business-type activities										
Invested in capital assets	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435	\$ 385,157	\$ 244,594	\$ 169,165	\$ 52,060	\$ 133,050	\$ 244,420
Restricted	2,564,966	3,101,289	2,626,539	1,902,368	1,331,488	(1,248,402)	1,514,890	4,169,379	3,503,421	4,209,537
Unrestricted	\$ 2,946,928	\$ 3,528,655	\$ 3,174,611	\$ 2,404,803	\$ 1,716,645	\$ (1,003,808)	\$ 1,684,055	\$ 4,221,439	\$ 3,636,471	\$ 4,453,957
Total business-type activities net position										
District-wide										
Invested in capital assets	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317	\$ 323,485,525	\$ 309,827,446	\$ 326,645,717	\$ 344,009,424	\$ 330,024,548	\$ 340,756,977	\$ 345,340,616
Restricted	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949	60,809,175	82,086,344	84,446,404
Unrestricted	(141,177,362)	(157,172,839)	(171,760,470)	(200,833,070)	(202,913,820)	(211,242,535)	(191,833,670)	(176,103,681)	(164,032,211)	(157,629,702)
Total district net position	\$ 193,616,453	\$ 199,114,333	\$ 180,935,110	\$ 142,885,432	\$ 123,652,207	\$ 125,278,109	\$ 186,792,703	\$ 214,730,042	\$ 258,811,110	\$ 272,157,318

Source: ACFR Schedule A-1

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
Instruction										
Regular	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932	\$ 267,619,301	\$ 241,595,583	\$ 243,771,599	\$ 245,192,217	\$ 237,678,950	\$ 158,785,846	\$ 155,106,351
Special education	88,380,425	96,445,501	111,648,814	55,418,975	53,400,471	53,820,327	56,273,380	45,298,598	43,768,265	44,999,757
Other special instruction	30,731,796	26,623,522	24,752,066	21,349,656	21,767,134	23,914,666	24,682,807	19,569,336	18,918,248	20,785,016
Other instruction	2,518,695	2,357,825	2,740,733	9,189,426	9,560,074	9,610,529	8,196,464	7,353,813	8,006,195	7,877,327
Community Services	2,327,016	2,159,941	910,643	629,626	1,034,267					
Support Services:										
Tuition				36,529,694	40,256,050	39,833,112	39,502,822	37,978,989	39,220,342	51,100,562
Student & instruction related services	105,598,719	102,661,749	105,998,478	87,156,772	137,259,068	144,758,764	146,593,997	147,475,406	145,342,802	151,701,631
General administrative services	8,585,462	10,418,828	8,699,816	8,206,250	7,767,674	7,678,568	6,192,503	6,410,192	5,551,024	5,980,370
School administrative services	26,740,209	31,102,033	35,546,487	35,354,127	26,049,445	22,387,293	22,085,691	18,438,230	20,005,710	20,126,310
Central Administration	14,513,187	13,432,838	11,898,397	22,189,274	11,270,423	14,384,933	13,901,209	13,567,184	9,837,813	11,580,813
Plant operations and maintenance	64,495,295	63,915,194	59,224,010	59,052,212	40,766,182	39,275,746	43,020,730	53,238,286	43,227,973	57,161,402
Pupil transportation	18,367,644	24,900,384	20,920,582	17,884,256	18,866,107	17,593,911	4,151,498	16,454,995	26,337,240	26,725,196
Unallocated Benefits				46,474,907	86,299,407	68,914,604	61,537,450	128,334,663	80,754,572	93,318,385
Allocated Benefits									19,464,362	18,645,098
Special Schools									1,541,388	1,364,125
Charter Schools									103,799,998	124,402,858
Interest on long-term debt	298,319	257,100	208,123	314,631	521,665	1,305,600	24,111,063	46,122,287	261,335	532,816
Unallocated depreciation				16,824,450	14,248,842	1,798,833			4,915,893	4,575,771
Amortization & Capital Lease Obligations									2,795,752	2,251,244
Capital Outlay - nondepreciable									8,085,680	15,624,777
Total governmental activities expenses	\$ 653,969,029	\$ 672,076,249	\$ 707,050,081	\$ 684,193,557	\$ 710,662,392	\$ 689,048,485	\$ 695,441,831	\$ 777,920,929	\$ 740,620,438	\$ 813,859,809
Business-type activities:										
Food service	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773	17,194,873	21,388,201	22,602,838
Total business-type activities expense	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773	17,194,873	21,388,201	22,602,838
Total district expenses	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839	\$ 703,837,996	\$ 730,051,909	\$ 707,379,376	\$ 706,516,604	\$ 795,115,802	\$ 762,008,639	\$ 836,462,647
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 845,262	\$ 845,262	\$ 821,317	\$ 706,480	\$ 589,966	\$ 1,162,563	\$ 462,837	\$ 1,142,925	\$ 985,286	\$ 1,121,827
Operating grants and contributions	192,269,314	192,269,314	252,105,852	81,111,072	84,082,521	88,220,730	85,791,819	104,068,359	113,615,812	112,343,071
Capital grants and contributions	65,717,098	65,717,098	10,551,238	2,028,790	1,143,980	9,898,923	32,039,122	20,800,053	3,974,129	7,637,242
Total governmental activities program revenues	258,831,674	258,831,674	263,478,407	83,846,342	85,816,467	99,282,216	118,293,778	126,011,337	118,575,227	121,102,140

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business-type activities:										
Charges for services										
Food service	102,607	102,607	138,743	15,120	19,909	9,001	5,028	8,868	60,823	300,495
Operating grants and contributions	16,526,023	16,526,023	19,128,971	18,844,725	18,630,267	15,601,437	9,753,800	17,723,389	20,564,435	21,469,894
Total business-type activities program revenues	16,628,630	16,628,630	19,267,714	18,859,845	18,650,176	15,610,438	9,758,828	17,732,257	20,625,258	21,770,389
Total district program revenues	\$ 275,460,304	\$ 275,460,304	\$ 282,746,121	\$ 102,706,187	\$ 104,466,043	\$ 114,892,654	\$ 128,052,606	\$ 143,743,594	\$ 139,200,485	\$ 142,872,529
Net (Expense)/Revenue										
Governmental activities	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)	\$ (600,347,215)	\$ (624,845,925)	\$ (589,766,269)	\$ (577,148,053)	\$ (651,909,592)	\$ (622,045,211)	\$ (692,757,669)
Business-type activities	301,723	(1,564,338)	(354,044)	(784,594)	(739,341)	(2,720,453)	(1,315,945)	537,384	(762,943)	(832,449)
Total district-wide net expense	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)	\$ (625,585,266)	\$ (592,486,722)	\$ (578,463,998)	\$ (651,372,208)	\$ (622,808,154)	\$ (693,590,118)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 38,955,956	\$ 38,955,956	\$ 41,455,956	\$ 41,455,956	\$ 41,455,956	\$ 47,446,152	\$ 54,495,247	\$ 61,034,676	\$ 67,748,491	\$ 73,168,370
Taxes levied for debt service	505,199	505,199	506,363	505,858	506,557	506,084	558,297,696	608,177,914	581,232,791	606,571,929
Federal and State Aid - Unrestricted	369,511,217	369,511,217	370,680,611	500,911,782	526,546,797	537,011,879	558,297,696	608,177,914	6,777,262	15,085,711
Federal and State Aid - Restricted	6,821,305	6,821,305	6,488,351	9,291,010	20,987,218	2,069,818	799,121	96,685	10,869,139	10,286,879
State Aid Restricted for Debt Service Principal	639,614	639,614	694,701	798,142	799,243	799,121	67,908	15,705	83,564	173,503
Investment earnings	168,921	168,921	111,169	372,643	396,877	272,386	23,627,659	9,984,567	10,869,139	10,286,879
Miscellaneous Income	3,646,406	3,646,406	5,809,344	6,614,181	17,883,315	6,007,184	(4,003,808)	(2,000,000)	666,711,247	705,286,392
Other restricted miscellaneous revenue					(2,275,105)					
Transfers				3,117,773	606,300,858	594,112,624	632,484,702	677,309,547		
Total governmental activities	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,067,345	\$ 606,300,858	\$ 594,112,624	\$ 632,484,702	\$ 677,309,547	\$ 666,711,247	\$ 705,286,392
Business-type activities:										
Investment earnings	-	-	-	4,616	32,073				177,975	1,649,935
Miscellaneous Income				10,170	19,110					
Transfers				14,786	51,183	-	4,003,808	2,000,000	177,975	1,649,935
Total business-type activities	\$ -	\$ -	\$ -	\$ 563,082,131	\$ 606,352,041	\$ 594,112,624	\$ 636,488,510	\$ 679,309,547	\$ 666,889,222	\$ 706,936,327
Total district-wide	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,082,131	\$ 606,352,041	\$ 594,112,624	\$ 636,488,510	\$ 679,309,547	\$ 666,889,222	\$ 706,936,327
Change in Net Position										
Governmental activities	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)	\$ (37,279,870)	\$ (18,545,067)	\$ 4,346,355	\$ 55,336,649	\$ 25,399,955	\$ 44,666,036	\$ 12,528,722
Business-type activities	301,723	(1,564,338)	(354,044)	(769,808)	(688,158)	(2,720,453)	2,687,863	2,537,384	(584,968)	817,486
Total district	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)	\$ (38,049,678)	\$ (19,233,225)	\$ 1,625,902	\$ 58,024,512	\$ 27,937,339	\$ 44,081,068	\$ 13,346,208

Source: ACFR Schedule A-2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Restricted	11,168,294	6,997,356	8,873,716	14,463,249	\$ 12,381,104	\$ 3,969,984	\$ 15,041,468	\$ 37,984,345	\$ 66,597,152	\$ 71,474,673
Assigned	25,435,028	16,794,058	15,590,163	5,037,182	4,357,082	5,904,943	3,486,173	11,414,150	12,449,398	1,729,641
Unassigned	(35,270,379)	(34,123,708)	(33,014,513)	(33,043,746)	(36,351,645)	(41,650,413)	(28,763,145)	(29,968,624)	(42,095,695)	(44,333,805)
Total general fund	<u>\$ 1,332,943</u>	<u>\$ (10,332,294)</u>	<u>\$ (8,550,634)</u>	<u>\$ (13,543,315)</u>	<u>\$ (19,613,459)</u>	<u>\$ (31,775,486)</u>	<u>\$ (10,235,504)</u>	<u>\$ 19,429,871</u>	<u>\$ 36,950,855</u>	<u>\$ 28,870,509</u>
All Other Governmental Funds										
Reserved										
Unreserved										
Restricted	1						485,151	494,528	391,099	355,948
Assigned							15,604,157	9,650,166	2,648,695	10,886,142
Unassigned				20	395					
Total all other governmental funds	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 395</u>	<u>\$ -</u>	<u>\$ 16,089,308</u>	<u>\$ 10,144,694</u>	<u>\$ 3,039,794</u>	<u>\$ 11,242,090</u>

Source: ACFR Schedule B-1

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Tax levy	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319	\$ 41,961,814	\$ 41,962,513	\$ 47,952,236	\$ 54,495,247	\$ 61,034,676	\$ 67,748,491	\$ 73,168,370
Tuition	845,262	775,102	821,317	706,480	589,966	1,162,563	251,987	475,319	179,336	427,265
Interest earnings	168,921	135,267	111,169	372,643	396,877	272,386	67,908	96,685	83,564	173,503
Bond Proceeds									8,215,000	
Miscellaneous	3,886,056	4,840,182	5,956,426	6,473,156	18,006,094	6,140,232	23,840,181	10,767,546	11,958,919	22,359,463
State sources	555,263,666	538,831,260	521,497,494	516,471,286	545,423,470	571,784,040	625,069,434	656,493,011	656,857,444	698,961,498
Federal sources	35,978,213	36,214,690	31,507,427	33,868,662	36,209,619	34,067,657	51,057,531	76,453,649	92,313,156	95,123,707
Total revenue	635,603,273	620,256,647	601,856,152	599,854,041	642,588,539	661,379,114	754,782,288	805,320,886	837,355,910	890,213,805
Expenditures										
Instruction										
Regular Instruction	268,197,450	265,648,818	272,950,185	166,324,267	129,665,136	129,618,240	128,605,898	130,722,002	140,319,277	138,363,604
Special education instruction	79,347,425	83,165,794	87,080,575	34,238,736	35,388,523	36,606,890	38,953,804	38,095,715	36,681,901	38,489,337
Other special instruction	28,863,191	24,794,077	22,063,056	13,646,299	16,198,010	16,288,238	16,986,223	16,488,194	15,899,647	17,809,969
School sponsored activities and athletics	2,437,461	2,197,545	2,273,438	5,844,376	6,154,317	6,762,065	5,851,412	6,298,001	6,822,078	6,925,628
Community Services	2,317,269	2,119,456	811,233	629,626	660,314					
Support Services:										
Tuition				36,529,694	40,256,050	39,833,112	39,502,822	37,978,989	39,220,342	51,100,562
Attendance & social work services				1,877,726	2,254,609	2,339,276	2,961,195	2,844,718	2,431,185	2,658,772
Health services				4,998,617	5,170,449	5,200,746	5,071,323	5,484,935	5,554,023	5,743,101
Student & instruction related services	95,747,009	90,664,723	89,100,066	56,557,987	113,118,241	117,175,171	119,722,415	132,485,773	128,306,298	135,023,253
General Administration	7,728,228	7,544,971	7,546,184	7,016,565	6,827,400	7,104,070	5,692,023	6,195,780	5,096,738	5,578,258
School Administrative services	23,385,812	25,951,325	27,148,871	25,550,881	18,242,927	16,546,844	16,471,116	16,189,927	16,812,438	17,257,704
Central and other support services	13,615,234	12,162,817	9,630,091	19,353,807	9,261,401	12,021,154	11,572,517	12,552,009	11,160,521	13,116,613
Plant operations and maintenance	55,488,641	53,990,871	46,656,790	33,535,486	44,900,229	41,097,113	39,130,125	36,241,568	42,517,985	49,960,972
Pupil transportation	18,334,482	24,849,168	20,789,717	17,314,519	18,674,978	17,392,786	4,151,443	16,448,893	26,237,127	26,621,532
Allocated benefits									19,464,362	18,645,098
Unallocated benefits									91,990,280	97,610,204
On-behalf contributions				70,975,092	72,559,357	80,784,712	85,709,311	91,847,306	99,938,512	102,812,924
Transfer to Cover Deficit (Enterprise Fund)				57,765,885	66,376,682	65,993,022	82,539,809	100,064,243		
Special Schools				45,694,407	55,792,978	64,340,091	4,003,808	2,000,000		
Capital outlay				714,941	924,588	810,098	72,119,048	84,936,019	1,541,388	124,402,858
Debt service:				8,091,584	2,651,589	12,322,306	762,891	1,092,296	1,541,388	1,364,125
Principal	69,803,496	37,532,620	12,718,986				38,097,168	40,802,098	30,098,152	33,445,097
Interest and other charges	1,045,000	1,085,000	1,135,000	1,180,000	1,229,675	1,280,000		2,824,925	2,824,925	2,573,248
Total expenditures	257,300	214,700	170,300	123,980	75,750	25,600		265,107	265,107	588,996
Excess (Deficiency) of revenues over (under) expenditures	666,567,998	631,921,885	600,074,492	607,964,475	646,383,203	673,541,534	717,904,351	778,768,466	826,982,284	890,091,855
	(30,964,725)	(11,665,238)	1,781,660	(8,110,434)	(3,794,664)	(12,162,420)	36,877,937	26,552,420	10,373,626	121,950

	PATERSON PUBLIC SCHOOLS Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Other Financing sources (uses)											
Proceeds from lease refunding				5,392,878					42,458		
Transfers in	9,726,112	15,534,311	15,924,934	248,046,150	255,580,753	257,991,671	257,102,941	264,307,626	268,214,701	279,242,063	
Transfers out	(9,726,112)	(15,534,311)	(15,924,934)	(250,321,255)	(257,855,858)	(257,991,671)	(259,844,384)	(267,139,285)	(268,214,701)	(279,242,063)	
Proceeds from canceled project							2,714				
Total other financing sources (uses)	-	-	-	(2,275,105)	(2,275,105)	-	(2,738,729)	(2,831,659)	42,458	-	
Net change in fund balances	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660	\$ (10,385,539)	\$ (6,069,769)	\$ (12,162,420)	\$ 34,139,208	\$ 23,720,761	\$ 10,416,084	\$ 121,950	
Debt service as a percentage of noncapital expenditures	0.22%	0.22%	0.22%	0.22%	0.20%	0.20%	0.00%	0.00%	0.39%	0.37%	

NOTE: Capital Projects Fund is not included as these expenditures vary substantially from year to year. The financial data presented would not be as meaningful for comparative purposes if these were included.

Source: ACFR Schedule B-2 and C-2

PATERSON PUBLIC SCHOOLS
General Fund Other Local Revenue by Source
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Tuition Revenue	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	State Dated Checks	Sale/Lease Back	Settlements	Salary/ Benefit Reimbursement	Indirect Cost Reimbursement	E-Rate Reimbursements	Misc.	Total
2015	845,262	168,921	2,054,205	626,895					19,868	470,000	475,438	4,660,589
2016	775,102	135,267	522,003	1,388,843			973,063		15,942	1,106,367	489,444	5,406,031
2017	821,317	111,169	2,229,076	2,022,951					54,439	752,177	750,701	6,741,830
2018	706,480	372,643	4,459,717	207,907	33,125				46,138	516,752	1,082,308	7,425,070
2019	603,164	396,877	3,791,848	824,014		12,000,000					871,501	18,487,404
2020	244,379	272,386	2,208,118	803,883	97,689					948,068	1,705,047	6,279,570
2021	251,987	67,908	2,354,400	2,241,906	46,521				11,285		255,167	5,229,174
2022	113,303	96,685	1,917,441	1,446,033				5,533,845	13,209	69,525	902,690	10,092,731
2023	179,336	2,282,712	824,303	1,530,652	260,193			3,898,523	4,898	867,732	1,020,790	10,869,139
2024	427,265	4,346,896	545,196		613,759			3,046,554	3,032		1,258,427	10,241,129

Source: District Records

PATERSON PUBLIC SCHOOLS
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Year Ended Dec. 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Less: Tax- Exempt Property	Public Utilities ^a	Net Valuation Taxable	Total Direct School Tax Rate ^b	Estimated Actual (County Equalized Value)	% of Net Assessed to Estimated Full Cash Valuations
2015 (1)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	-	13,181,928	5,687,752,528	0.694	\$ 5,925,172,890	95.99%
2016	60,130,500	3,440,016,365	1,415,003,353	428,781,800	399,042,200	5,742,974,218	-	13,181,928	5,756,156,146	0.707	\$ 6,358,988,230	90.52%
2017	52,539,000	3,308,963,200	1,431,450,100	444,531,500	435,737,700	5,673,221,500	-	13,181,928	5,686,403,428	0.738	\$ 6,091,931,422	93.34%
2018	49,902,500	3,344,183,900	1,496,143,100	472,115,200	437,818,000	5,800,162,700	-	13,181,928	5,813,344,628	0.722	\$ 5,809,469,000	100.07%
2019	51,253,000	3,486,261,500	1,696,624,700	480,989,100	491,793,000	6,206,921,300	-	13,181,928	6,220,103,228	0.727	\$ 5,800,162,700	107.24%
2020	49,141,800	3,622,984,600	1,702,139,500	486,176,200	501,926,300	6,362,368,400	-	13,181,928	6,375,550,328	0.800	\$ 6,206,921,300	102.72%
2021	47,257,715	3,619,338,691	1,451,575,045	484,560,600	505,817,900	6,108,549,951	-	13,181,928	6,121,731,879	0.944	\$ 6,362,368,400	96.22%
2022	45,866,665	3,606,316,644	1,431,361,745	480,149,500	501,274,300	6,064,968,854	-	13,181,928	6,078,150,782	1.064	\$ 6,108,549,951	99.50%
2023	48,642,365	3,598,461,793	1,425,031,745	478,235,600	511,076,490	6,061,447,993	-	13,181,928	6,074,629,921	1.155	\$ 6,064,968,854	100.16%
2024	48,660,755	3,594,873,833	1,395,884,115	481,520,165	538,399,740	6,059,338,608	-	13,181,928	6,072,520,536	1.230	\$ 6,061,447,993	100.18%

Source: Municipal Tax Assessor

NOTE: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

^a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies^b Tax rates are per \$100

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

PATERSON PUBLIC SCHOOLS
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$100 of assessed value)

		Total Direct Rate	Overlapping Rates			Total Direct and Overlapping Tax Rate
		Paterson Public Schools	City of Paterson	County of Passaic	County Open Space	
Fiscal Year Ended June 30,						
2015	(1)	0.694	2.678	0.725	0.011	4.108
2016		0.707	2.819	0.801	0.011	4.338
2017		0.738	2.661	0.750	0.011	4.160
2018		0.722	2.742	0.814	0.012	4.290
2019		0.727	2.523	0.834	0.013	4.097
2020		0.800	2.548	0.789	0.038	4.175
2021		0.944	2.663	0.856	0.013	4.476
2022		1.064	2.736	0.827	0.015	4.642
2023		1.155	2.825	0.827	0.010	4.817
2024		1.230	2.878	0.096	0.019	4.223

Source: District Records and Municipal Tax Collector

Note: NJSA 18A:7F-5d limits the amount that the district can submit for a general fund tax levy . The levy when added to other components of the district's net budget may not exceed the prebudget year net budget by more than the spending growth limitation calculated as follows: the prebudget year net budget increased by the cost of living or 2.5 percent, which ever is greater, plus any pending growth adjustments.

(1) - The City underwent a revaluation of properties which became effective in 2015.

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

Taxpayer	2024				2015			
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value		Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	
1200 Madison Avenue Property, LLC	\$ 15,372,000	6		0.25%				
Aceks Property Management LLC	\$ 13,535,100	8		0.22%				
Center City Partners/ALMA Realty	\$ 17,850,000	5		0.29%	\$ 29,500,000	1		0.52%
Colt Arms Preservation Urban Renewal	\$ 13,570,000	7		0.22%				
Getty Industries LLC.				0.00%	\$ 22,321,700	2		0.39%
Great Falls Realty Associates, LLC.					\$ 10,600,000	10		0.19%
Ivy Madison Property, LLC					\$ 14,392,600	8		0.25%
NJ Bell Telephone	\$ 13,181,928	9		0.22%	\$ 13,181,928	9		0.23%
Okonite Co.					\$ 16,086,200	7		0.28%
Park East Terrace	\$ 13,125,000	10		0.22%	\$ 20,034,000	3		0.35%
Riverview Towers I, LLC.	\$ 22,909,000	3		0.38%	\$ 18,412,600	6		0.32%
Riverview Towers II, LLC.	\$ 22,909,000	4		0.38%	\$ 18,474,900	5		0.32%
Rt. 20 Retail Center, LLC.					\$ 19,730,600	4		0.35%
St. Josephs Hospital & Medical Center	\$ 158,954,400	1		2.62%				
Thor 297 Getty Avenue Owner LLC	\$ 25,944,100	2		0.43%				
Total	<u>\$ 317,350,528</u>			<u>5.23%</u>	<u>\$ 182,734,528</u>			<u>3.21%</u>

Net Assessed Valuation: \$ 6,072,520,536

\$ 5,687,752,528

Source: Municipal Tax Assessor.

Exhibit J-9

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

Fiscal Year Ended June 30,	District Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2015	\$39,461,155	\$39,461,155	100.00%	\$ -
2016	\$39,460,146	\$39,460,146	100.00%	\$ -
2017	\$41,962,319	\$41,962,319	100.00%	\$ -
2018	\$41,961,814	\$41,961,814	100.00%	\$ -
2019	\$41,962,513	\$41,962,513	100.00%	\$ -
2020	\$47,952,236	\$47,952,236	100.00%	\$ -
2021	\$54,495,247	\$54,495,247	100.00%	\$ -
2022	\$61,034,676	\$61,034,676	100.00%	\$ -
2023	\$67,748,491	\$67,748,491	100.00%	\$ -
2024	\$73,168,370	\$73,168,370	100.00%	\$ -

Source: Municipal Tax Collector

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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds/Loans ^b	Certificates of Participation	Capital Leases			
2015		5,910,000		5,910,000	0.80%	\$ 47,155
2016		4,825,000		4,825,000	0.99%	\$ 47,770
2017		3,690,000		3,690,000	1.31%	\$ 48,294
2018		2,150,000		2,150,000	2.35%	\$ 50,570
2019		1,230,000		1,230,000	4.24%	\$ 52,129
2020				-	Not Available	\$ 55,775
2021	17,010,000			17,010,000	0.35%	\$ 59,559
2022	17,010,000			17,010,000	0.34%	\$ 57,067
2023	24,140,000		13,015,927	37,155,927	Not Available	Not Available
2024	22,950,000		20,955,098	43,905,098	Not Available	Not Available

Source: District ACFR Schedules I-1, I-2

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

- a** See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.
- b** Includes Early Retirement Incentive Plan (ERIP) refunding

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of	Per Capita ^b
	General Obligation Bonds/Loans	Deductions			
2015	-	-	-	0.00%	\$ -
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -
2020	-	-	-	0.00%	\$ -
2021	17,010,000	-	17,010,000	0.28%	\$ 286
2022	17,010,000	-	17,010,000	0.28%	\$ 298
2023	24,140,000	-	24,140,000	0.40%	Not Available
2024	22,950,000	-	22,950,000	0.38%	Not Available

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

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

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

PATERSON PUBLIC SCHOOLS
Ratios of Overlapping Governmental Activities Debt
As of June 30, 2024

<u>Governmental Unit</u>	<u>Estimated Percentage Applicable ^a</u>	<u>Debt Outstanding</u>	<u>Estimated Share of Overlapping Debt</u>
Direct Debt of School District as of June 30, 2024			
City of Paterson (Net Debt)		\$ 109,923,625	
		<u>\$ 109,923,625</u>	
Net overlapping debt of School District:			
County of Passaic	15.85%	\$ 44,639,315	
Passaic County Utilities Authority	15.85%	5,612,366	
Passaic Valley Water Commission	55.00%	107,618,728	
Passaic Valley Sewerage Commission	9.00%	16,179,649	
Subtotal, overlapping debt			<u>\$ 174,050,058</u>
Total direct and overlapping debt			<u><u>\$ 174,050,058</u></u>

Sources: City of Paterson Administrator / Passaic County Treasurer's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Paterson. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

PATERSON PUBLIC SCHOOLS
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2024

		Equalized valuation basis											
		2024	\$	6,061,447,993									
		2023	\$	6,064,968,854									
		2022	\$	6,108,549,951									
		[A]	\$	12,173,518,805									
		[A/3]	\$	4,057,839,602									
		Average equalized valuation of taxable property											
		[B]		162,313,584	^a								
		[C]		22,950,000									
		[B-C]	\$	139,363,584									
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Debt limit		431,501,045	391,732,525	381,249,355	163,788,815	158,685,339	154,795,089	160,094,453	167,590,529	166,278,911	162,313,584		
Total net debt applicable to limit		-	-	-	-	-	-	17,010,000	17,010,000	24,140,000	22,950,000		
Legal debt margin		\$ 431,501,045	\$ 391,732,525	\$ 381,249,355	\$ 163,788,815	\$ 158,685,339	\$ 154,795,089	\$ 143,084,453	\$ 150,580,529	\$ 142,138,911	\$ 139,363,584		
Total net debt applicable to the limit as a percentage of debt limit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.62%	10.15%	14.52%	14.14%		

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

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

PATERSON PUBLIC SCHOOLS
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population ^a	Personal Income (thousands of dollars) ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2015	145,928	\$ 6,881,234,840	\$ 47,155	10.10%
2016	145,773	\$ 6,963,576,210	\$ 47,770	9.20%
2017	146,015	\$ 7,051,648,410	\$ 48,294	8.30%
2018	145,594	\$ 7,362,688,580	\$ 50,570	7.70%
2019	145,234	\$ 7,570,903,186	\$ 52,129	6.60%
2020	144,801	\$ 8,076,275,775	\$ 55,775	12.60%
2021	157,794	\$ 9,398,052,846	\$ 59,559	12.70%
2022	156,661	\$ 8,940,173,287	\$ 57,067	6.90%
2023	156,452	Not Available	Not Available	8.50%
2024	Not Available	Not Available	Not Available	Not Available

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development

^b Personal income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^c Per Capita Personal Income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

PATERSON PUBLIC SCHOOLS
Principal Employers
Current Year and Ten Years Ago **

	2024			2015		
	Employer	Employees	Rank (Optional)	Percentage of Total Employment	Employees	Rank (Optional)
						Percentage of Total Employment

THE NEW JERSEY DEPARTMENT OF LABOR AND AREA EMPLOYERS REFUSED
 TO RELEASE INFORMATION NEED TO COMPLETE THIS SCHEDULE DUE TO
 PRIVACY CONCERNS

Source: City of Paterson

** Data was only provided for years noted

PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Instruction										
Regular	1,649	1,629	1,543	1,476	1,625	1,713	1,626	1,549	1,551	1,548
Special Education	1,158	1,045	950	992	1,005	917	881	858	843	834
Other Instruction	129	80	159	235	193	150	159	144	138	143
Adult/Continuing Education Programs	27	11	8	6	16	16	16	16	18	15
Support Services:										
Student & Instruction Related Services	760	584	620	383	389	375	372	352	359	360
General Administration	31	27	20	58	61	47	41	65	71	81
School Administrative Services	109	197	205	201	193	193	194	190	187	186
Other Administration Services	92	63	62	66	66	52	0	55	62	60
Central Services	71	70	65	32	73	120	126	133	124	113
Administrative Information Technology	10	12	10	22	22	20	28	25	28	32
Plant Operations and Maintenance	181	175	105	58	92	84	85	99	98	111
Pupil Transportation	5	6	6	7	4	7	7	7	6	7
Other Support Services	5	5	3							
Cafeteria Monitors	148	132	118	110	112	113	72	89	88	87
Food Service	218	240	240	229	205	202	205	215	213	216
Total	4,593	4,274	4,114	3,874	4,056	4,009	3,812	3,797	3,786	3,793

Source: District Personnel Records

**PATERSON PUBLIC SCHOOLS
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)**

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Elementary			Middle School	High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						School								
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%
2016	27,413	593,089,565	21,635	3.39%	2,626	N/A	N/A	N/A	N/A	N/A	25,015	23,393	0.56%	93.52%
2017	27,515	586,050,206	21,299	3.16%	2,627	N/A	N/A	N/A	N/A	N/A	25,494	23,714	1.91%	93.02%
2018	27,997	598,568,911	21,380	-1.58%	2,628	N/A	N/A	N/A	N/A	N/A	25,141	23,154	-1.38%	92.10%
2019	28,807	642,426,189	22,301	3.08%	2,323	N/A	N/A	N/A	N/A	N/A	24,808	22,687	-1.32%	91.45%
2020	28,964	659,913,628	22,784	2.17%	2,625	N/A	N/A	N/A	N/A	N/A	24,583	23,178	-0.91%	94.28%
2021	28,343	679,807,183	23,985	5.27%	2,507	N/A	N/A	N/A	N/A	N/A	23,333	20,752	-5.08%	88.94%
2022	27,402	737,966,368	26,931	12.28%	2,508	N/A	N/A	N/A	N/A	N/A	22,210	19,218	-4.81%	86.53%
2023	27,862	792,794,100	28,454	6%	2,550	N/A	N/A	N/A	N/A	N/A	22,234	19,560	0.11%	87.97%
2024	28,272	853,484,514	30,188	6%	2,550	N/A	N/A	N/A	N/A	N/A	21,851	19,547	-1.72%	89.46%

Sources: District records

Note: Enrollment based on annual October district count.

- a Operating expenditures equal total expenditures less debt service and capital outlay; Exhibit J-4
b Cost per pupil represents operating expenditures divided by enrollment

N/A = Not available

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Early Learning Center										
660 14th Ave.										
Square Feet	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll	120	135	60	83	83	93	77	81	94	90
Rutland Early Childhood Ctr. (1914)										
Square Feet	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll										
Elementary										
School 1 (2002)										
Square Feet					33,857	33,857	33,857	33,857	33,857	33,857
Capacity (students)										
Students on Roll	311	239	285	249	267	186	234	238	236	216
School 2 (1921, 1998)										
Square Feet	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	600	606	597	549	534	484	491	472	483	502
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	35,500	35,500	35,500	35,500	35,500	35,500
Capacity (students)										
Students on Roll	416	394	433	402	415	375	330	338	336	218
School 4 (1922) (Rev. Dr. Frank Napier Jr. School)										
Square Feet	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	519	500	453	469	428	467	550	508	516	503
School 5 (1939)										
Square Feet	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	835	772	699	689	640	631	745	738	780	763
School 6 (1921) - (Senator Frank Lautenberg School)										
Square Feet	89,054	89,054	89,054	89,054	90,075	90,075	90,075	90,075	90,075	90,075
Capacity (students)										
Students on Roll	487	495	512	524	606	658	623	572	552	627
School 7 (1919)										
Square Feet	48,835	48,835	48,835	48,835	49,170	49,170	49,170	49,170	49,170	49,170
Capacity (students)										
Students on Roll	264	252	253	221	197	235	225	207	323	286
School 8 (1926)										
Square Feet	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Capacity (students)										
Students on Roll	592	576	505	479	495	468	461	465	440	399
School 9 (1988) (Charles J. Riley School)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,283	1,150	847	819	768	759	740	692	705	726
School 10 (1921)										
Square Feet	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573
Capacity (students)										
Students on Roll	585	607	607	625	556	571	538	507	490	455

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School 11 (1905) - (Newcomers)										
Square Feet	35,446	35,446	35,446	35,446	36,576	36,576	36,576	36,576	36,576	36,576
Capacity (students)										
Students on Roll	254	267	257	32	35	136	125	87	125	118
School 12 (1913)										
Square Feet	72,886	72,886	72,886	72,886	72,720	72,720	72,720	72,720	72,720	72,720
Capacity (students)										
Students on Roll	551	528	521	561	517	532	547	497	483	476
School 13 (1926)										
Square Feet	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	521	527	544	501	532	539	534	493	506	484
School 14 (1887)										
Square Feet	16,422	16,422	16,422	16,422	16,740	16,740				
Capacity (students)										
Students on Roll	214	226	239	214	221	248				
School 15 (1923)										
Square Feet	110,104	110,104	110,104	110,104	126,000	126,000	126,000	126,000	126,000	126,000
Capacity (students)										
Students on Roll	754	791	671		665	657	562	538	576	543
New School 16 (2016/2017)										
Square Feet			109,500	109,500	109,900	109,900	109,900	109,900	109,900	109,900
Capacity (students)										
Students on Roll			641	727	852	873	854	839	795	840
School 17 (1891) - Urban Leadership										
Square Feet	17,520	17,520	17,520	17,520	17,520	17,520				
Capacity (students)										
Students on Roll				112	101	90				
School 18 (1939)										
Square Feet	102,086	102,086	102,086	102,086	89,300	89,300	89,300	89,300	89,300	89,300
Capacity (students)										
Students on Roll			956	898	853	783	740	685	668	651
School 19 (1896)										
Square Feet	34,869	34,869	34,869	34,869	32,260	32,260	32,260	32,260	32,260	32,260
Capacity (students)										
Students on Roll	390	392	374	371	368	350	360	354	339	314
School 20 (1898)										
Square Feet	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	462	501	496	461	458	454	431	348	330	346
School 21 (1905)										
Square Feet	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516
Capacity (students)										
Students on Roll	757	757	751	755	742	737	690	673	638	638
School 24 (1909)										
Square Feet	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll	946	913	845	829	838	821	712	663	647	652
School 25 (1932)										
Square Feet	72,564	72,564	72,564	72,564	74,015	74,015	74,015	74,015	74,015	74,015
Capacity (students)										
Students on Roll	721	748	572	554	600	645	593	545	532	540

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School 26 (1952)	98,248	98,248	98,248	98,248	99,798	99,798	99,798	99,798	99,798	99,798
Square Feet										
Capacity (students)										
Students on Roll	595	563	569	496	512	536	522	449	504	479
School 27 (1956)	108,198	108,198	108,198	108,198	103,926	103,926	103,926	103,926	103,926	103,926
Square Feet										
Capacity (students)										
Students on Roll	810	814	827	842	838	677	633	662	656	641
School 28 (1956)	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
Square Feet										
Capacity (students)										
Students on Roll	504	488	489	500	505	467	461	453	449	469
School 29 (1924) - Lease	25,992	25,992	25,992	25,992	22,500	22,500	22,500	22,500	22,500	
Square Feet										
Capacity (students)										
Students on Roll	291	300	290	325	340	314	311	279		
School 30 (Dr. Martin Luther King Jr. Educational Complex)	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Square Feet										
Capacity (students)										
Students on Roll	782	849	664	691	659	646	598	560	556	505
New Roberto Clemente (2005)	124,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834
Square Feet										
Capacity (students)										
Students on Roll	651	587	572		647	675	605	555	579	543
Norman S. Weir (1891)	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Square Feet										
Capacity (students)										
Students on Roll	3,210	301	291	279	280	288	292	267	262	271
Roberto Clemente (1920)	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797
Square Feet										
Capacity (students)										
Students on Roll	330	337	334	329	341	332	301	280	262	267
Edward Kilpatrick	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Square Feet										
Capacity (students)										
Students on Roll	382	421	404	343	366	365	348	314	341	300
Dale Ave.	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Square Feet										
Capacity (students)										
Students on Roll	361	397	340	342	3,337	342	243	248	258	243
Dr. Hani Awadalla (2016/2017)			109,200	109,200	109,200	109,200	109,200	109,200	109,200	109,200
Square Feet										
Capacity (students)										
Students on Roll			647	679	670	672	600	575	553	564
High School										
Eastside High School (1870)	291,180	291,180	291,180	291,180	280,390	280,390	280,390	280,390	280,390	280,390
Square Feet										
Capacity (students)										
Students on Roll	2,039	2,175	2,315	2,279	2,194	2,126	2,003	1,959	2,076	2,084
JFK High School (1963)	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Square Feet										
Capacity (students)										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Students on Roll	2,225	2,252	2,325	2,424	2,455	2,371	2,305	2,198	1,944	1,789
Rosa Parks High School (1986)										
Square Feet	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	279	288	278	262	238	231	239	219	249	256
International HS and Garrett Morgan										
Square Feet	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll	550	589	657	680	654	673	664	684	694	661
Newcomers HS - 151 Ellison St										
Square Feet										
Capacity (students)										
Students on Roll										
Academies									37	
P-TECH (2004)										
Square Feet	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845
Capacity (students)										
Students on Roll	191	195	207	226	214	214	215	209	202	200
Silk City (1908)										
Square Feet	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117
Capacity (students)										
Students on Roll	87	106	92	129	107					238
YES Academy - Formerly Academy of Performing Arts										
Square Feet	14,240	14,240	14,240							
Capacity (students)										
Students on Roll	89	75	45							
Alexander Hamilton Academy-Lease										
Square Feet	73,062	73,062	73,062	73,062	63,600	63,600	63,600	63,600	63,600	63,600
Capacity (students)										
Students on Roll	557	567	564	547	564	537	525	517	500	488
Urban Leadership Academy-Lease										
Square Feet										
Capacity (students)										
Students on Roll	156	138	141							
BUILD Academy-Don Bosco-Lease										
Square Feet	63,640	63,640	63,640	103,000						
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet	29,828	29,828	29,828							
Capacity (students)										
Students on Roll										
The Mall - HARP, IMPACT and STARS Academy										
Square Feet	58,507	58,507	58,507	42,000						
Capacity (students)										
Students on Roll	275	274								
Saint Mary's - Lease										
Square Feet	31,185	31,185	31,185							
Capacity (students)										
Students on Roll	171	165								
Saint Therese (STARS) - Lease										
Square Feet	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	18,138

[illegible]

Number of Schools at June 30, 2024
 Early Learning Center = 1
 Elementary/Middle = 34
 High School = 5
 Academics = 11
 Other = 4

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

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

School Facilities	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
School 1	43,956	39,770	36,052	-	106,053	111,687	133,417	136,560	196,612	182,287
School 2	111,523	100,902	91,469	87,886	35,945	46,164	55,146	56,445	81,267	75,345
School 3	46,089	41,700	37,802	37,093	7,890	8,333	9,954	10,189	14,669	13,600
School 3 Trailers	-	-	-	-	119,688	116,686	174,588	178,702	228,313	238,539
School 4 (Dr. Frank Naptier, Jr.)	145,927	132,030	117,112	102,518	123,153	129,695	154,928	158,579	203,862	211,678
School 5	129,439	105,806	95,915	92,472	111,225	115,806	138,336	141,596	111,793	189,008
School 6 (Senator Frank Lautenberg School)	116,943	117,112	106,164	102,518	60,715	63,505	75,860	77,648	103,647	103,647
School 7	63,836	57,757	52,358	50,635	91,375	96,230	114,952	117,660	169,401	157,058
School 8	96,073	86,924	78,798	76,087	135,828	143,044	170,874	174,900	251,812	233,464
School 9 (Charles J. Riley)	142,811	129,211	117,132	113,158	72,326	76,168	90,987	93,131	134,085	124,315
School 10	76,044	68,802	62,371	61,240	45,164	46,094	55,062	56,359	81,143	75,231
School 11 (Newcomers)	47,486	42,964	38,947	38,003	89,795	94,781	113,221	115,889	166,851	154,693
School 12	94,411	85,420	77,435	75,224	116,183	122,356	146,161	149,605	215,393	199,699
School 13	122,038	110,416	100,095	96,723	20,671	21,355	25,510	26,111	37,593	34,854
School 14	21,734	19,664	17,825	-	155,585	143,179	171,036	175,065	252,050	233,685
School 15	163,584	148,005	134,169	129,651	135,704	142,394	170,097	173,310	43,044	-
School 16-Great Fall Academy	-	-	-	-	21,634	22,783	27,216	27,857	40,107	37,184
New School 16	142,681	129,093	117,026	110,616	102,549	116,094	138,681	141,949	204,371	189,479
School 17-Urban Leadership	18,793	17,003	15,414	-	7,719	16,658	19,899	20,368	29,325	27,188
School 18	115,937	104,896	95,090	85,693	39,835	45,344	54,166	55,442	79,822	74,006
School 18 Trailers	-	-	-	-	102,567	108,016	129,032	132,072	190,150	176,295
School 19	41,883	37,894	34,352	33,615	127,821	134,612	160,802	164,590	236,969	219,702
School 20	100,305	90,753	82,269	86,649	124,468	131,080	156,583	160,272	230,751	213,938
School 21	134,372	121,575	110,211	106,538	91,394	94,362	112,721	115,377	166,113	154,010
School 24	130,867	118,404	107,336	103,338	165,037	111,103	132,719	135,846	195,585	181,334
School 25	96,092	86,941	78,814	77,116	128,328	135,145	161,439	165,242	237,907	220,573
School 26	129,566	117,227	106,269	107,937	-	16,658	19,899	20,368	29,325	27,188
School 1/26	-	-	-	-	128,934	135,784	162,201	166,023	239,031	221,615
School 26 Trailers	-	-	-	-	128,934	135,784	162,201	166,023	239,031	221,615
School 27	134,925	122,076	110,664	107,937	27,783	33,800	40,376	41,327	59,501	55,165
School 27 Trailers	-	-	-	-	134,840	142,004	169,631	168,540	-	-
School 28	135,541	122,633	111,169	107,254	132,331	139,361	166,475	170,397	245,329	227,453
School 29	29,211	26,429	23,959	23,861	339,301	364,762	435,729	445,995	642,120	595,333
Dr. Hani Awadallah	137,618	124,512	112,873	111,827	-	-	-	-	-	-
Martin Luther King	139,046	125,804	114,044	110,507	-	-	-	-	-	-
East Side HS/Bauerlie Field	364,025	329,358	298,569	281,840	-	-	-	-	-	-

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

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

School Facilities	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
East Side Trailers	-	-	-	5,988	6,925	13,888	16,590	16,981	24,449	22,667
JF Kennedy HS	415,451	375,886	340,748	337,228	416,994	416,994	498,123	509,859	734,068	680,582
JFK Trailers	-	-	-	-	-	11,111	13,272	13,585	19,559	18,134
Rosa Parks HS	59,721	54,034	48,982	48,463	57,968	61,047	72,924	74,643	107,466	99,636
Roberto Clemente	39,987	36,179	32,797	32,303	38,028	40,048	47,840	48,967	70,500	65,364
660 14th Avenue - Early Learning	18,176	16,445	14,908	14,511	17,288	18,207	21,749	22,262	32,051	29,716
Silk City 2000 Academy - Sage	40,247	36,414	33,010	32,531	38,423	40,465	48,337	49,476	71,233	66,043
The Mall	-	-	-	-	-	-	-	93,026	133,934	124,175
137 Ellison	-	-	-	-	-	-	-	-	59,473	-
YES Academy	-	-	-	-	-	-	-	-	32,598	30,223
Norman S. Weir	86,985	78,701	71,344	69,971	83,896	88,353	105,543	108,029	155,535	144,202
Dale Avenue	79,845	72,241	65,487	63,728	75,940	79,975	95,534	97,785	140,786	130,528
Edward Kilpatrick #33	70,198	63,513	57,576	54,206	64,860	68,306	81,595	83,518	120,245	111,483
Alexander Hamilton	81,791	74,002	67,085	65,835	78,533	95,712	114,333	116,169	167,254	155,067
Department of Facilities(Warehouse)	-	-	-	-	-	-	86,253	88,285	127,108	117,846
Colt Street	-	-	-	43,271	51,862	54,617	65,243	66,780	-	-
Don Bosco - Paterson Catholic	-	-	-	106,569	127,184	133,941	160,000	101,188	145,685	135,070
Rutland	12,982	11,746	10,648	10,694	12,809	13,489	16,113	16,493	23,746	22,016
Boys and Girls Club	-	-	-	-	-	-	-	-	53,812	-
Garrett Morgan Academy	-	-	-	-	-	-	-	-	27,470	-
Hinchliffe Stadium	-	-	-	-	-	-	-	-	34,723	-
Panther Academy	38,948	35,239	31,945	29,164	34,383	36,210	43,254	44,274	63,743	59,098
The New Roberto Clemente	162,285	146,830	133,105	128,391	154,145	162,334	193,917	198,486	285,770	264,948
New Roberto - K Center	-	-	-	-	-	-	-	12,720	18,314	16,979
Boris Knoll Sports/Business Acad.	-	-	-	-	-	-	-	47,427	68,282	63,307
New International High School (2008)	-	-	-	-	-	-	-	192,827	277,623	257,394
90 Delaware-New Administrative Offices	155,794	140,957	127,780	124,327	149,750	157,706	188,389	180,282	259,561	240,648
St Mary's - (PS 4)	-	-	-	116,729	140,008	148,863	177,825	-	71,389	66,187
St. Theresa - (STARS)	-	-	-	-	-	-	-	-	43,811	40,618
St Paul's - Great Falls	-	-	-	19,744	23,632	24,887	29,729	30,429	37,590	34,850
Joseph A. Taub	205,360	185,803	168,434	21,608	26,101	21,353	25,507	26,108	-	-
S.T.E.A.M. (HARP)	133,723	120,988	109,678	-	-	-	-	-	-	-
Young Men's Leadership Academy	18,441	16,685	15,125	-	-	-	-	-	-	-
Madison K Annex (Part of NRC FY09/10)	10,385	9,396	8,519	-	-	-	-	-	-	-
Total School Facilities	<u>4,903,074</u>	<u>4,436,140</u>	<u>4,021,447</u>	<u>3,887,029</u>	<u>4,709,173</u>	<u>5,019,775</u>	<u>5,996,405</u>	<u>6,242,445</u>	<u>8,689,136</u>	<u>7,853,413</u>

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2024
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 25,000
Excess Liability		
General Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Automobile Liability (Per Occurrence/Aggregate)	31,000,000	
Including Auto Physical Damage		
Employee Benefits Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Excess Worker's Compensation & Employer's Liability		
Excess Worker's Compensation	Statutory	550,000
Excess Employer's Liability	Each Accident	550,000
Commercial Crime		
Faithful Performance	1,000,000	1,000
Forgery & Alteration	1,000,000	1,000
Money and Securities, Employee Theft	100,000	500
Money Orders & Counterfeit Paper Currency	100,000	500
Computer Fraud	1,000,000	1,000
School Board Legal Liability and Employer Practices Liability	1,000,000	250,000
Excess School Board Legal Liability and Employer Practices Liability	4,000,000	None
NFIP - Flood Insurance		
55 Clinton Street		
Building	500,000	50,000
Contents	500,000	50,000
200 Presidential Blvd		
	500,000	50,000
	500,000	50,000
202 Union Street		
	500,000	50,000
	500,000	50,000
Public Officials Surety Bond		
Richard Matthews - Business Administrator	2,000,000	None
June Gray - Assistant Business Administrator	2,000,000	None
Aaron Hoffstatter - Treasurer	2,000,000	None

Source: District Records

SINGLE AUDIT SECTION



WIELKOTZ & COMPANY ^{LLC}

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Board of Education of the Paterson Public Schools, in the County of Passaic, New Jersey, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 9, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the Paterson Public Schools Board of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools Board of Education's internal control.



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that were required to be reported to the Board of Education of the Paterson Public Schools School District in the separate Auditors' Management Report on Administrative Findings - Financial, Compliance and Performance dated January 9, 2025.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Steven D. Wielkotz

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

Wielkotz & Company, LLC

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

January 9, 2025





WIELKOTZ & COMPANY LLC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE
AND N.J. OMB CIRCULAR 15-08**

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Board of Education of the Paterson Public Schools School District in the County of Passaic, New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplements* and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools Board of Education's major federal and state programs for the year ended June 30, 2024. The Paterson Public Schools Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Paterson Public Schools Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and N.J. OMB Circular 15-08. Our



responsibilities under those standards and the Uniform Guidance and N.J. OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Paterson Public Schools Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Paterson Public Schools Board of Education's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Paterson Public Schools Board of Education's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Paterson Public Schools Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and N.J. OMB Circular 15-08, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Paterson Public Schools Board of Education's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and N.J. OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Paterson Public Schools Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.



- Obtain an understanding of Paterson Public Schools Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of Paterson Public Schools Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and N.J. OMB Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs at items 2024-001 and 2024-002. Our opinion on each major federal and state program is not modified with respect to these matters.

The City of Paterson Board of Education's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City of Paterson Board of Education's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on these responses.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.



Honorable President and
Members of the Board of Education

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However, we identified certain deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Steven D. Wielkatz

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

Wielkatz & Company, LLC

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

January 9, 2025

Paterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Federal FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2023	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2024		
					From	To						Accounts Receivable	Deferred Revenue	Due to Grantor
U.S. Department of Health and Human Services														
Passed-through State Department of Education														
General Fund														
Special Education Medicaid Reimbursement	93.778	200SN15MAP	N/A	1,801,008	7/1/23	6/30/24	\$		1,801,008	1,801,008				
Total General Fund														
U.S. Department of Education														
Passed-through State Department of Education														
Special Revenue Fund:														
Title I, Part A	84.010	S010A230030	ESEA-4010-24	23,683,783	7/1/23	9/30/24		(4,119,690)	26,895,637	25,146,621		(2,370,674)		
Title I, Part A	84.010	S010A220030	ESEA-4010-23	25,498,516	7/1/22	9/30/23	(4,119,690)	4,119,690						
Title I, SIA	84.010	S010A230030	ESEA-4010-24	3,008,900	7/1/23	9/30/24	(198,566)	(198,566)	1,412,800	1,853,795		(639,561)		
Title I, SIA	84.010	S010A220030	ESEA-4010-23	2,526,100	7/1/22	9/30/23	(4,318,256)	198,566	28,308,437	27,000,416		(3,010,235)		
Title I Cluster Total														
Title II, Part A	84.367A	S367A230029	ESEA-4010-24	15,400	7/1/23	9/30/24								81
Title II, Part A	84.367A	S267A210029	ESEA-4010-22	2,179	7/1/21	9/30/22	81							81
Title II Cluster Total														
Title III, Part A	84.365A	S365A230030	ESEA-4010-24	1,123,774	7/1/23	9/30/24		(219,550)	1,222,837	1,106,545		(103,258)		
Title III, Part A	84.365A	S365A220030	ESEA-4010-23	1,030,284	7/1/22	9/30/23	(219,550)	219,550				(81,102)		
Title III, Immigrant	84.365A	S365A230030	ESEA-4010-24	260,329	7/1/23	9/30/24	(219,550)		1,222,837	81,102		(184,360)		
Title III Cluster Total														
Title IV Student Support & Academic Achievement	84.424	S424A230031	ESEA-4010-24	18,734	7/1/23	9/30/24								
Title IV Student Support & Academic Achievement	84.424	S424A220031	ESEA-4010-23	12,348	7/1/22	9/30/23								
Title IV Cluster Total														
IDEA Part B, Basic	84.027A	H027A230100	IDEA-4010-24	6,743,676	7/1/23	9/30/24		(365,435)	6,263,356	6,874,346		(976,425)		
IDEA Part B, Basic	84.027A	H027A220100	IDEA-4010-23	6,461,326	7/1/22	9/30/23	(365,435)	365,435						
ARP - IDEA Part B, Basic	84.027X	H027X210100	IDEA-4010-22	1,356,819	7/1/22	9/30/23	(165,237)		452,521	281,687				5,597
IDEA, Preschool	84.173A	H173A230114	IDEA-4010-24	205,962	7/1/23	9/30/24		(5,318)	450,749	471,767		(26,336)		
IDEA, Preschool	84.173A	H173A220114	IDEA-4010-23	210,384	7/1/22	9/30/23	(5,318)	5,318						
ARP - IDEA, Preschool	84.173X	H173X210114	IDEA-4010-22	114,980	7/1/22	9/30/23			114,980	114,980				
IDEA Cluster Total														
							(535,990)		7,281,606	7,742,780		(1,002,761)		5,597
Career and Technical Education - Basic Grants (Perkins)	84.048	V048A230030	N/A	128,413	7/1/23	9/30/24			60,732	81,570	(1,829)	(22,667)		
Career and Technical Education - Basic Grants (Perkins)	84.048	V048A220030	N/A	260,518	7/1/22	9/30/23	(56,878)		54,958		1,920			
Career and Technical Education - Basic Grants (Perkins) Total							(56,878)		115,690	81,570	91	(22,667)		
Governor's Emergency Education & Relief (GEER):														
NJ High Impact Tutoring	84.425V	S425V230031	E2400396	767,978	10/11/2023	8/31/2024			196,976	198,856		(1,880)		
Governor's Emergency Education & Relief (GEER) Total									196,976	198,856		(1,880)		
Full Service Community Schools #TAU&EHS.INT,10	84.215	S215I230159	N/A	2,097,165	1/1/24	12/31/24			140,742	278,492		(137,750)		
Full Service Community Schools #16/ATM	84.215	S215I220151	N/A	499,959	1/1/24	12/31/24			228,922	228,922				
Full Service Community Schools #16/ATM	84.215	S215I220151	N/A	499,959	1/1/23	12/31/23	(29,295)		275,383	233,765			12,323	
Full Service Community Schools FIE	84.215	S215I210151	N/A	499,668	7/1/22	9/30/23	(53,709)		148,873	95,165		(1)		
Full Service Community Schools Cluster Total							(83,004)		793,920	836,344		(137,751)	12,323	
School Violence Act (SSVP) Category 4	16.839	N/A	2019-YS-BX-0056	250,000	8/1/2019	10/30/22	(125,811)		125,811					
School Violence Act (SSVP) Category 7	16.839	N/A	2019-YS-BX-0079	250,000	8/1/2019	10/30/22	(214,130)		214,130					
School Violence Act Cluster Total							(339,941)		339,941					

Paterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Federal EAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2023	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2024		
											Accounts Receivable	Deferred Revenue	Due to Grantor
21ST Century CCLC Competitive	84.287C	S287C230030	23E00023	425,000	7/1/23	9/30/24		218,714	286,097		(67,383)		
21ST Century CCLC Competitive	84.287C	S287C220030	22E00023	425,000	7/1/22	9/30/23		153,977	384,999		(67,383)	62	
21st Century CCLC Competitive Cluster Total								372,691	669,096			62	
Coronavirus Response and Relief Supplemental Act:													
CRSSA - ESSER II	84.425D	S425D200027		47,502,496	3/13/20	9/30/23		3,535,764	840,176				3,088
ESSER II - Learning Acceleration	84.425D	S425D210027		3,048,468	3/13/20	9/30/23		368,042	85,656				39
ESSER II - Mental Health	84.425D	S425D210027		130,599	3/13/20	9/30/23		96,590	7,544				
ESSER II Total								4,000,396	933,376				3,127
American Rescue Plan:													
ARP - ESSER III	84.425U	S425U210027		106,758,792	3/13/20	9/30/24		38,830,714	52,067,740		(17,996,465)		
Accelerated Learning Coach and Educator Support	84.425U	S425U210027		2,798,661	3/13/20	9/30/24		422,328	392,475		(32,510)		
Evidence Based Summer Learning and Enrichment	84.425U	S425U210027		190,808	3/13/20	9/30/24		182,460	182,460		(182,460)		
NTSS Mental Health Support Staffing	84.425U	S425U210027		45,000	3/13/20	9/30/24		4,996	44,999		(40,003)		
ARP - Homeless II	84.425U	S425U210027		441,995	3/13/20	9/30/24		87,900	94,094		(6,194)		
American Rescue Plan Total								39,482,417	52,931,772		(18,271,157)		
Adult Education - Basic Grants to States	84.002	N/A	N/A	1,814,145	7/1/23	9/30/24		1,362,339	1,813,578		(451,239)		
Adult Education - Basic Grants to States	84.002	N/A	N/A	1,854,450	7/1/22	9/30/23		670,777	299	299	(451,239)		32,056
Adult Education Basic Skills Cluster Total								2,033,116	1,813,578	299	(451,239)		32,056
Sub-total U.S. Department of Education - Special Revenue Funds								84,148,027	93,100,935	390	(23,149,433)	12,385	40,841
U.S. Department of Labor													
Passed through State Department of Labor and Workforce Development													
Adult & Continuing Education - WIOA Title II	17.258	N/A	N/A	131,111	5/1/23	9/30/23		131,111	379		(66,823)		1,381
New Jersey Youth Corps	17.259	N/A	N/A	240,000	7/1/22	6/30/23		151,767	218,590				
New Jersey Youth Corps	17.259	N/A	N/A	240,000	7/1/21	6/30/22		42,218	2,795				7,431
Sub-Total U.S. Dept of Labor								325,096	221,764		(66,823)		8,812
Total Special Revenue Fund								84,473,123	93,322,699	390	(23,216,256)	12,385	49,653
U.S. Department of Agriculture													
Passed through State Department of Agriculture													
Enterprise Fund:													
Summer Food Program	10.559	24INJ304N1099	N/A	531,122	7/1/23	6/30/24		531,122	531,122				
School Breakfast Program	10.553	24INJ304N1099	N/A	6,216,865	7/1/23	6/30/24		4,824,283	6,216,865		(1,392,582)		
School Breakfast Program	10.553	23INJ304N1099	N/A	6,175,513	7/1/22	6/30/23		1,377,349	6,175,513				
After School Snack Program	10.555	24INJ304N1099	N/A	218,043	7/1/23	6/30/24		178,235	218,043		(39,808)		
After School Snack Program	10.555	23INJ304N1099	N/A	205,231	7/1/22	6/30/23		29,776	218,043				
National School Lunch Program	10.555	24INJ304N1099	N/A	11,869,353	7/1/23	6/30/24		9,263,986	11,869,353		(2,605,367)		
National School Lunch Program	10.555	23INJ304N1099	N/A	11,175,933	7/1/22	6/30/23		2,467,537	11,175,933				
Supply Chain Assistance Funding (4th Round)	10.555	23INJ344N8903	N/A	504,733	10/1/23	9/30/25		504,733	504,733				
U.S.D.A. Commodities	10.555	23INJ304N1096	N/A	1,353,536	7/1/23	6/30/24		1,353,536	1,353,536				
Local Food for Schools Cooperative Agreement Program	10.185	USDA-AMS-10185	N/A	168,780	7/1/22	6/30/24		6,180	1,353,536				
P-EBT Administrative Costs	10.649	202225900941	N/A	6,180	7/1/23	6/30/24		6,180	6,180				
Fresh Fruits and Vegetable Program	10.582	24INJ304L1603	N/A	351,054	7/1/23	6/30/24		269,339	351,054		(81,715)		
Total Enterprise Fund								20,806,076	21,050,886		(4,119,472)		
Total Federal Financial Awards								107,080,207	116,174,593	390	(27,335,728)	12,385	49,653

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Balance at June 30, 2024												MEMO					
State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Deferred Revenue (Accts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures	
			From	To													
General Fund:																	
State Department of Education																	
Equalization Aid	495-034-5120-078	\$	7/1/23	6/30/24	\$			436,761,992	484,913,277					*	*	484,913,277	
Equalization Aid	495-034-5120-078	450,556,397	7/1/22	6/30/23	(44,597,249)			44,597,249						*	*	450,556,397	
Security Aid	495-034-5120-084	12,716,806	7/1/23	6/30/24				11,454,043	12,716,806					*	*	12,716,806	
Security Aid	495-034-5120-084	12,716,806	7/1/22	6/30/23	(1,271,686)			1,271,686						*	*	12,716,806	
Special Education Aid	495-034-5120-089	24,500,810	7/1/23	6/30/24				22,067,910	24,500,810					*	*	24,500,810	
Special Education Aid	495-034-5120-089	24,500,810	7/1/22	6/30/23	(2,450,072)			2,450,072						*	*	24,500,810	
Transportation Aid	495-034-5120-014	7,141,569	7/1/23	6/30/24				6,432,420	7,141,569					*	*	7,141,569	
Transportation Aid	495-034-5120-014	7,141,569	7/1/22	6/30/23	(714,165)			714,165						*	*	7,141,569	
Non Public Transportation Reimb. Aid	495-078-6060-034	207,025	7/1/23	6/30/24				156,312	207,025			(207,025)		*	*	207,025	
Non Public Transportation Reimb. Aid	495-078-6060-034	1,172,795	7/1/22	6/30/23	(156,312)				1,172,795			(1,172,795)		*	*	1,172,795	
NTE Handless Reimbursement	100-029-6060-034	2,517,426	7/1/23	6/30/24				2,517,426						*	*	2,517,426	
Extraordinary Aid	495-034-5120-044	6,362,080	7/1/23	6/30/24				6,362,080						*	*	6,362,080	
Extraordinary Aid	495-034-5120-044	6,609,833	7/1/22	6/30/23	(6,609,833)			6,609,833						*	*	6,609,833	
Reimbursed TPAF Social Security	495-034-5120-044	14,220,402	7/1/23	6/30/24				13,525,220	14,220,402			(695,182)		*	*	14,220,402	
On Behalf TPAF Social Security	495-034-5094-003	13,009,641	7/1/22	6/30/23	(646,963)			646,963						*	*	13,009,641	
On Behalf TPAF - Post Retirement Medical	495-034-5094-001	18,947,629	7/1/23	6/30/24				18,947,629						*	*	18,947,629	
On Behalf TPAF Pension Contributions	495-034-5094-002	68,833,569	7/1/23	6/30/24				68,833,569						*	*	68,833,569	
On Behalf TPAF NCGI Premium	495-034-5094-004	785,010	7/1/23	6/30/24				785,010						*	*	785,010	
On Behalf TPAF - LTDI	495-034-5094-004	26,314	7/1/23	6/30/24				26,314						*	*	26,314	
Total General Fund					(58,963,706)			637,797,813	639,827,286			(2,075,002)		*	*	1,157,056,080	
Special Revenue Fund:																	
State Department of Education																	
N.J. Nonpublic Aid:																	
Textbook Aid	100-034-5120-064	14,394	7/1/23	6/30/24				14,394	9,840					4,554	*	9,840	
Textbook Aid	100-034-5120-064	15,708	7/1/22	6/30/23		359					359				*	15,349	
Nursing Services Aid	100-034-5120-070	29,880	7/1/23	6/30/24				29,880							*	29,880	
Technology Aid Initiative	100-034-5120-373	12,201	7/1/23	6/30/24				12,201						624	*	11,577	
Technology Aid Initiative	100-034-5120-373	9,996	7/1/22	6/30/23		2,587					2,587				*	7,409	
Security Aid	100-034-5120-509	51,045	7/1/23	6/30/24				51,045	50,971					74	*	50,971	
Security Aid	100-034-5120-509	48,790	7/1/22	6/30/23		2,946					2,946			306	*	45,844	
Handicapped Services:																	
Examination and Classification	100-034-5120-066	33,542	7/1/23	6/30/24				33,542	20,280					13,262	*	20,280	
Examination and Classification	100-034-5120-066	20,102	7/1/22	6/30/23		5,879					5,879				*	14,223	
Supplemental Instruction	100-034-5120-066	17,346	7/1/23	6/30/24				17,346						6,195	*	11,151	
Supplemental Instruction	100-034-5120-066	23,789	7/1/22	6/30/23		9,499					9,499				*	14,290	
Auxiliary Services:																	
Compensatory Education	100-034-5120-067	158,238	7/1/23	6/30/24				158,238						44,910	*	113,328	
Compensatory Education	100-034-5120-067	148,740	7/1/22	6/30/23		47,983					47,983				*	100,757	
English as a Second Language	100-034-5120-067	44,681	7/1/23	6/30/24				44,681	34,600					10,081	*	34,600	
English as a Second Language	100-034-5120-067	41,093	7/1/22	6/30/23		8,020					8,020				*	33,073	
Preschool Education Aid	495-034-5120-086	48,839,204	7/1/23	6/30/24			23,193,207	43,955,284	50,534,666	2,560,096		(4,883,920)	24,057,841		*	50,534,666	
Preschool Education Aid	495-034-5120-086	48,187,334	7/1/22	6/30/23			(23,193,207)	4,818,728							*	49,738,854	
Climate Awareness Education Grant Program	23-WB01-G02	7,659	7/1/22	6/30/23	(2,889)			2,889							*	6,704	
Nonpublic Teacher STEM Grant	100-034-5068-051	107,366	7/1/23	6/30/24				47,960	107,358			(59,398)			*	107,358	
NJ Department of Children and Families																	
Wrap Around Service Enhancement Grant		343,622	7/1/23	6/30/24				343,622	343,620				2		*	343,620	
NJ School Development Authority																	
Emergent Needs and Capital Maintenance	495-034-5120-128	3,500,152	7/1/23	6/30/24				3,500,152							*	3,452,297	
Emergent Needs and Capital Maintenance	495-034-5120-128	4,136,608	7/1/22	6/30/23		1,818,138			1,818,138				47,855		*	4,136,608	
NJ Department of Labor																	
Adult School Workfirst	HSE-TANF-20	200,000	7/1/23	6/30/24				112,698	151,868			(39,170)			*	151,868	
Adult School Workfirst	HSE-TANF-20	200,000	7/1/22	6/30/23		(75,890)		64,772		1,421					*	146,681	
NJ Youth Corps	N/A	520,000	7/1/23	6/30/24				367,397	519,518			(152,121)			*	519,518	
NJ Youth Corps	N/A	520,000	7/1/22	6/30/23		(111,591)		111,591							*	520,000	
NJ Youth Corps - Career Advancement Program	N/A	247,500	7/1/23	6/30/24				32,154	89,727			(57,573)			*	89,727	
Adult & Continuing Education		32,000	7/1/22	6/30/23				31,998	31,998						*	31,998	

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2023			Carryover/ (Walkover) Amount	Repayment of Prior Years' Balances	Balance at June 30, 2024			MEMO
					Deferred Revenue (Accts Receivable)	Due to Grantor				(Accounts Receivable)	Unearned Revenue	Due to Grantor	
NJ Department of Community Affairs NJ Division of Local Government Services Local Recreation Improvement Grant	2023-04960-0695	75,000	7/1/22	6/30/23	(75,000)								
					19,927,247	77,273			77,273	(5,203,300)	24,105,698	80,006	
	Total Special Revenue Fund												75,000
Capital Project Fund NJ School Development Authority School Construction Grants (On-Behalf)	4010-XXX-XX-XXXX	536,230,280	Not Applicable										
										(397,376)			
	Total Capital Projects Fund									(397,376)			533,679,016
Enterprise Fund: NJ Department of Agriculture National School Breakfast After the Bell	100-010-3350-023	228,007	7/1/23	6/30/24									
	National School Breakfast After the Bell	229,707	7/1/22	6/30/23	(51,586)					(51,086)			228,007
	National School Lunch Program (State Share)	191,001	7/1/23	6/30/24	(38,991)					(41,925)			229,707
Total Enterprise Fund	100-010-3350-023	179,818	7/1/22	6/30/23									179,818
					(90,577)					(93,011)			828,533
	Total State Financial Assistance				\$ (39,127,036)	77,273			77,273	(7,768,689)	24,105,698	80,006	1,801,911,100
Less: On-Behalf TPAF Pension System Contributions	495-034-5094-001	18,947,629	7/1/23	6/30/24									
	On Behalf TPAF Pension Medical	68,833,569	7/1/23	6/30/24									
	On Behalf TPAF NCGI Premium	785,010	7/1/23	6/30/24									
Total State Financial Assistance	495-034-5094-004	263,14	7/1/23	6/30/24									
Local Sources:	N/A	7,000	7/1/2020	6/30/2021		10							7,000
	Donations - The Glison Projects	5,000	7/1/2022	6/30/2023		2,588					2,588		2,412
	Donations - Decks Sporting Goods Foundation - P.	6,000	7/1/2019	6/30/2020		1,672					1,308		4,692
Local Sources:	N/A	3,901.8	7/1/2023	6/30/2024							38,918		38,918
	Donations - WinterKids	5,500	7/1/2022	6/30/2023		100					100		5,500
	Donations - WinterKids	42,800	7/1/2023	6/30/2024		250					38,981		75,081
Local Sources:	N/A	38,130	7/1/2022	6/30/2023		20,000					10,244		38,130
	Donations - Tuah Foundation	20,000	7/1/2022	6/30/2023		1,154					9,756		9,756
	Donations - Laura Bush Foundation	8,000	7/1/2020	6/30/2021		385					2		7,998
Local Sources:	N/A	10,000	7/1/2020	6/30/2021		385					385		9,615
	Donations - IBM International - Panther	6,000	7/1/2023	6/30/2024		4,683					4,113		5,887
	Donations - Rutgers NJ Space Grant - Prech	10,000	7/1/2018	6/30/2019		(11,853)				(8,675)			25,698
Local Sources:	N/A	51,200	7/1/2023	6/30/2024		17,023				(16,988)			53,868
	Donations - Dodge Foundation/MSU - Eastside Hig	104,900	7/1/2022	6/30/2023		48,733					17,421		6,847
	Donations - Dodge Foundation/MSU - Eastside Hig	24,268	7/1/2019	6/30/2020		2,394					2,394		2,606
Local Sources:	N/A	5,000	7/1/2019	6/30/2020		2,394					8,400		8,400
	Donations - National Winter Activity Center (NW)	8,400	7/1/2023	6/30/2024		13,800					13,800		13,800
	Donations - NISG Safety Grant	13,800	7/1/2022	6/30/2023		5,000					9,500		9,500
Local Sources:	N/A	9,500	7/1/2021	6/30/2022		5,000					2,750		2,750
	Donations - NISG Safety Grant	5,000	7/1/2022	6/30/2023		700					3,115		3,115
	Donations - Field Trip New Jersey	4,893	7/1/2023	6/30/2024		14,000					308		1,092
Local Sources:	N/A	1,400	7/1/2022	6/30/2023		193					10,000		700
	Donations - Target Field Trip Grant	700	7/1/2020	6/30/2021		14,586					7,660		7,340
	Donations - National League Cities - Green School	10,000	7/1/2023	6/30/2024		(1,759)				(22,237)			22,237
Local Sources:	N/A	15,000	7/1/2022	6/30/2023		10,000				(3,711)			56,434
	Donations - Rutgers SNAP Grant - P.S. #24	23,031	7/1/2023	6/30/2024		2,364					10,000		9,886
	Donations - Rutgers SNAP Grant - P.S. #24	60,750	7/1/2022	6/30/2023		10,114					10,114		9,886
Local Sources:	N/A	10,000	7/1/2023	6/30/2024		1,000					701		299
	Donations - Rutgers NJ Leaves No Bite Behind	20,000	7/1/2021	6/30/2022		20,000					20,000		20,000
	Donations - STEAM Goals P.S. #16	1,000	7/1/2023	6/30/2024		500					3		497
Local Sources:	N/A	20,000	7/1/2023	6/30/2024		500							497
	Donations - New York Life Foundation - Grief Sen	20,000	7/1/2023	6/30/2024		500							497
	Donations - National League of Cities - CCCN Cau	20,000	7/1/2023	6/30/2024		500							497

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Balance at June 30, 2023												Balance at June 30, 2024			MEMO	
State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Deferred Revenue (Accts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
			From	To												
Donations - PCCC - Gear Up Program	N/A	5,021	7/1/2022	6/30/2023	5,021				4,779				242	*	*	4,779
Donations - Comcast NBC Grant - International Hq	N/A	3,000	7/1/2021	6/30/2022	3,000				2,561				439	*	*	2,561
Donations - Comcast NBC Grant - International Hq	N/A	6,050	7/1/2020	6/30/2021	56				56					*	*	6,050
Donations - Nalcom Scholarship Fund JFK	N/A	211,821	7/1/2014	6/30/2015	6,130				2,500				3,630	*	*	208,191
Donations - JCC/YSC ATM Youth Uplift	N/A	70,000	7/1/2023	6/30/2024				39,680	37,926					*	*	37,926
Donations - Frank Lautenberg # 6	N/A	25,000	7/1/2017	6/30/2018	3,649									*	*	21,351
Donations - NJEA Sustainable Jersey - STEAM HS	N/A	2,000	7/1/2023	6/30/2024				2,000						*	*	
Donations - NJEA Sustainable Jersey - P.S. #25	N/A	2,000	7/1/2022	6/30/2023	837			2,000						*	*	1,127
Donations - NJEA Sustainable Jersey - P.S. #25	N/A	15,000	7/1/2020	6/30/2021	1,119				584	36			535	*	*	14,465
Donations - Rutgers Grant # 15	N/A	15,000	7/1/2019	6/30/2020	1				1					*	*	15,000
Donations - Rutgers Grant # 15	N/A	500	7/1/2023	6/30/2024				500						*	*	500
Donations - PSEG Grant JFK	N/A	1,000	7/1/2019	6/30/2020	(4,265)				500			(4,265)		*	*	9,265
Donations - SEPA Planetarium Mini Grant	N/A	1,000	7/1/2023	6/30/2024				1,000	702				298	*	*	702
Donations - Parent Engagement Clothing Pantry	N/A	2,000	7/1/2023	6/30/2024				2,000	1,636				364	*	*	1,636
Donations - Sodexo Backpack Food Program	N/A	1,000	7/1/2023	6/30/2024				1,000	974				26	*	*	974
Donations - Delta Dental Grant	N/A	25,000	7/1/2023	6/30/2024				25,000	24,696				304	*	*	24,696
Donations - Delta Dental Grant	N/A	35,000	7/1/2022	6/30/2023	1,933				1,933					*	*	35,000
Total Local Sources																
					111,419	-	-	283,421	287,924	(4,280)	-	(55,876)	158,512	-	-	782,581
Total State and Local Financial Assistance																
					(39,015,617)	77,273	-	611,368,100	616,911,176	2,160,167	77,273	(7,824,565)	24,264,210	80,006	(63,802,097)	1,802,693,681

See accompanying notes to the Schedules of Expenditures of Federal and State Awards.

NOTE 1. GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state award programs of the Paterson Public Schools. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies is included on the Schedules of Expenditures of Federal Awards and State Financial Assistance.

NOTE 2. BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(D) and 1(E) to the Board's basic financial statements. The information in these schedules is presented in accordance with the requirements of 2 *CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ in amounts presented in or used in the preparation of the basic financial statements.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS, (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(3,275,172) for the general fund and \$-0- for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$1,801,008	\$636,552,114	\$638,353,122
Special Revenue Fund	93,322,699	54,772,142	148,094,841
Capital Projects Fund		7,637,242	7,637,242
Food Service Fund	<u>21,050,886</u>	<u>419,008</u>	<u>21,469,894</u>
Total Financial Assistance	<u>\$116,174,593</u>	<u>\$699,380,506</u>	<u>\$815,555,099</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5. OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. Revenues and expenditures reported under the U.S.D.A. Food Distribution Program represent current year value received and current year distributions respectively. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2024. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the District for the year ended June 30, 2024.

NOTE 6. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits Contributions and School Construction Grants are not subject to a State single audit and, therefore, the amount of \$88,592,522 of on-behalf payments is excluded from major program determination.

NOTE 7. INDIRECT COST RATE

The Paterson Public Schools has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 8. SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Grant Guidance); amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the school district:

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$27,000,416
Title III: <i>English Language Acquisition State Grants</i>	<u>1,187,647</u>
Total	<u>\$28,188,063</u>

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

1. Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_____ <u>X</u> _____	none reported
2. Material weakness(es) identified?	_____ yes	_____ <u>X</u> _____	no

Noncompliance material to basic financial statements noted?	_____ yes	_____ <u>X</u> _____	no

Federal Awards

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee?	_____ <u>X</u> _____	_____ yes	_____ no

Type of auditor's report issued on compliance for major programs: unmodified

Internal Control over major programs:

1. Significant deficiencies identified that are not considered to be material weaknesses?	_____ <u>X</u> _____	_____ yes	_____ none reported
2. Material weakness(es) identified?	_____ yes	_____ <u>X</u> _____	no

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200 section .516(a) of the Uniform Guidance?	_____ <u>X</u> _____	_____ yes	_____ no

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I - Summary of Auditor's Results

Federal Awards, (continued)

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program</u>
	H027A230100/ H027X210100/ H173A230114/ H173X210114	IDEA Part B, Basic/ARP-IDEA Part B, Basic/IDEA Part B, Preschool/ARP-IDEA Part B, Preschool
84.027A/84.027X/ 84.173A/84.173X (A)		CRSSA-ESSER II/CR Learning Acceleration/CR Mental Health/ARP-ESSER III/ARP-Accelerated Learning Coach and Educator Support/ARP-Evidence Based Summer Learning and Enrichment/ARP- Evidence Based Comprehensive Beyond the School Day/ARP NJTSS Mental Health Support
84.425D/84.425U (A)	S425D210027/ S425U210027	Staffing/ARP-Homeless II
93.778 (B)	2005NJ5MAP	Special Education Medicaid Reimbursement

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I - Summary of Auditor's Results, (continued)

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? X yes no

Type of auditor's report issued on compliance for major programs: unmodified

Internal Control over major programs:

1. Significant deficiencies identified that are not considered to be material weaknesses? X yes none reported

2. Material weakness(es) identified? yes X no

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08 as applicable? X yes no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>495-034-5120-078/084/089</u>	(A) <u>State Aid Cluster: Equalization Aid/ Security Aid/ Special Education Categorical Aid</u>
<u>495-034-5094-003</u>	(A) <u>Reimbursed TPAF Social Security</u>
<u>495-034-5120-086</u>	(A) <u>Preschool Education Aid</u>
	<u>NJ School Development Authority School</u>
<u>4010-xxx-xx-xxxx</u>	(A) <u>Construction Grants</u>
<u>100-029-6060-034</u>	(B) <u>NTE Homless Reimbursement</u>

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

**CITY OF PATERSON BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

NONE

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

FEDERAL AWARDS

Finding 2024-001

Information on the state program:

CARES Emergency Relief Grant and American Rescue Plan, CFDA 84.425D/U Grant Period 3/13/20-9/30/23, and 3/13/20-9/30/24.

Criteria or specific requirement:

Governmental Accounting Standards Board Statement (GASBS) 34 requires school districts and other public entities to accurately track and account for fixed assets. The district did not accurately account for all fixed assets purchased during the fiscal year.

Condition:

There were instances where the district did not accurately account for various fixed assets purchased with grant funds during the year.

Questioned Costs:

Unknown

Context:

The district has not accurately updated the fixed asset report for fixed asset purchases made during the year.

Effect:

The district is not in compliance with the requirements of the CARES Emergency Relief Grant and American Rescue Plan program.

Cause:

The district did not account for various fixed assets purchased during the year and the district did not record the correct amount for various fixed assets included in the fixed asset report.

Recommendation:

The district's fixed asset accounting and reporting system be updated to reflect additions, deletions and depreciation expense on an annual basis.

Management's response:

The district will ensure that the fixed asset report is periodically updated and reviewed when fixed asset purchases are made.

**CITY OF PATERSON BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

STATE AWARDS

Finding 2024-002

Information on the state program:

NTE Homeless Reimbursement, NJCFS Number 100-029-6060-034, Grant Period 7/1/23-6/30/24.

Criteria or specific requirement:

The State Responsible Homeless Tuition Reimbursement Program provides support to school districts for students who meet criteria as specified in N.J.S.A. 18A:7B-12(d). The District must determine if students satisfy the requirements for eligibility and complete one on-line form for each child eligible for aid.

Condition:

There were instances in which information entered into the student applications for NTE Homeless Reimbursement did not agree to the supporting documentation used to prepare the NTE Homeless Reimbursement workpapers.

Questioned Costs:

Unknown.

Context:

There were (15) instances in which the District claimed the incorrect number of days the student(s) were eligible for, there were (2) instances in which the District included reimbursement for special education aid for students that did not have IEP's, and there was (1) instance in which a student placed by Department of Families and Children was included as part of the application for NTE Homeless Reimbursement.

Effect:

The District is not in compliance with the requirements of the NTE Homeless Reimbursement Aid.

Cause:

The information entered into the on-line form for some of the children eligible for aid did not agree to the supporting documentation used to prepare the application.

Recommendation:

That proper care is taken when entering a student's information into their application.

**PATERSON BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (Cont.)

STATE AWARDS (continued)

Finding 2024-002 (continued)

Management's response:

Prior to the final submission of the NTE Homeless Reimbursement application, the McKinney-Vento Coordinator must review the on-line forms for completeness and accuracy to ensure the information entered agrees to the District workpapers and supporting documentation.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Status of Prior Year Findings

Finding 2023-001

Condition:

There were instances in which information entered into the student applications for NTE Homeless Reimbursement did not agree to the supporting documentation used to prepare the NTE Homeless Reimbursement workpapers.

Current Status:

Errors were discovered during review of the 2024 applications – see finding 2024-002.