# PATERSON PUBLIC SCHOOLS
# ANNUAL COMPREHENSIVE FINANCIAL REPORT
# FOR THE FISCAL YEAR ENDED
# JUNE 30, 2025

# PATERSON PUBLIC SCHOOLS

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

**Annual Comprehensive Financial Report**
**Year Ended June 30, 2025**

# Annual Comprehensive Financial Report

**of the**

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

**Year Ended June 30, 2025**

**Prepared by**

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

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# INTRODUCTORY SECTION

PATERSON PUBLIC SCHOOLS

Business Services
90 Delaware Avenue, Paterson, NJ 07503
Office: (973) 321-0775

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

Dr. Laurie W. Newell
Superintendent of Schools

January 28, 2026

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

Dear Commissioner Ramirez 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, 2025, 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 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 2024-25 are $114,112,831 for 7,222 pupils enrolled.

| School Year | Charter School Pupils Enrolled |
|---|---|
| 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 |
| 2024-25 | 7222 |

The district has appropriated $14,877,088 in its 2024-25 budget to educate 1,782 students at the Passaic County Technical Institute (PCTI).

| School Year | Regular Students | SPED Students | Total Students Enrolled |
|---|---|---|---|
| 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 |
| 2024-25 | 1782 | 62 | 1844 |

## 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: “LEARNING TODAY, LEADING TOMORROW”: FIVE YEAR STRATEGIC PLAN 2025-2030

**Strategic Planning Process Overview**

The Strategic Plan 2025–2030 was developed through a collaborative, multi-stage process. Building on the foundation of 'Paterson, A Promising Tomorrow (2019–2024),' the district engaged in extensive community dialogue, data analysis, and external audits.

Central to this work were the 5 Levers for Student Achievement, developed as part of the Paterson Progress Plan:

1. Human Resources
2. Data Literacy
3. Staff Capacity
4. Principal Leadership
5. Parental Support

Components of Learning Today, Leading 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 create a vibrant, inclusive school community where empowered students have diverse opportunities to learn, grow, and thrive.

**Mission Statement:** To nurture the holistic development of every student, equipping them with critical skills for future success and engaged citizenship.

**Strategic Plan—District Priorities:**

Goal Area # I: Advance Instructional Excellence by Cultivating a High-Performing Workforce

Goal Area #2: Empower Data-Driven Decision Making and Accountability

Goal Area #3: Ensure Operational Effectiveness and Fiscal Stability

Goal Area #4: Strengthen Family and Community Partnerships

## 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' 2024-25 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:* LEARNING TODAY, LEADING TOMORROW*: FIVE YEAR STRATEGIC PLAN 2025-2030.* The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2024-25 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, 2025.

## 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 2024-25 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.

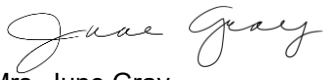
The auditor's report related specifically to the single audit is included in the single audit section of this report.

## 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
School Business Administrator

PATERSON PUBLIC SCHOOLS

*Paterson – A Promising Tomorrow*
*Together We Can*

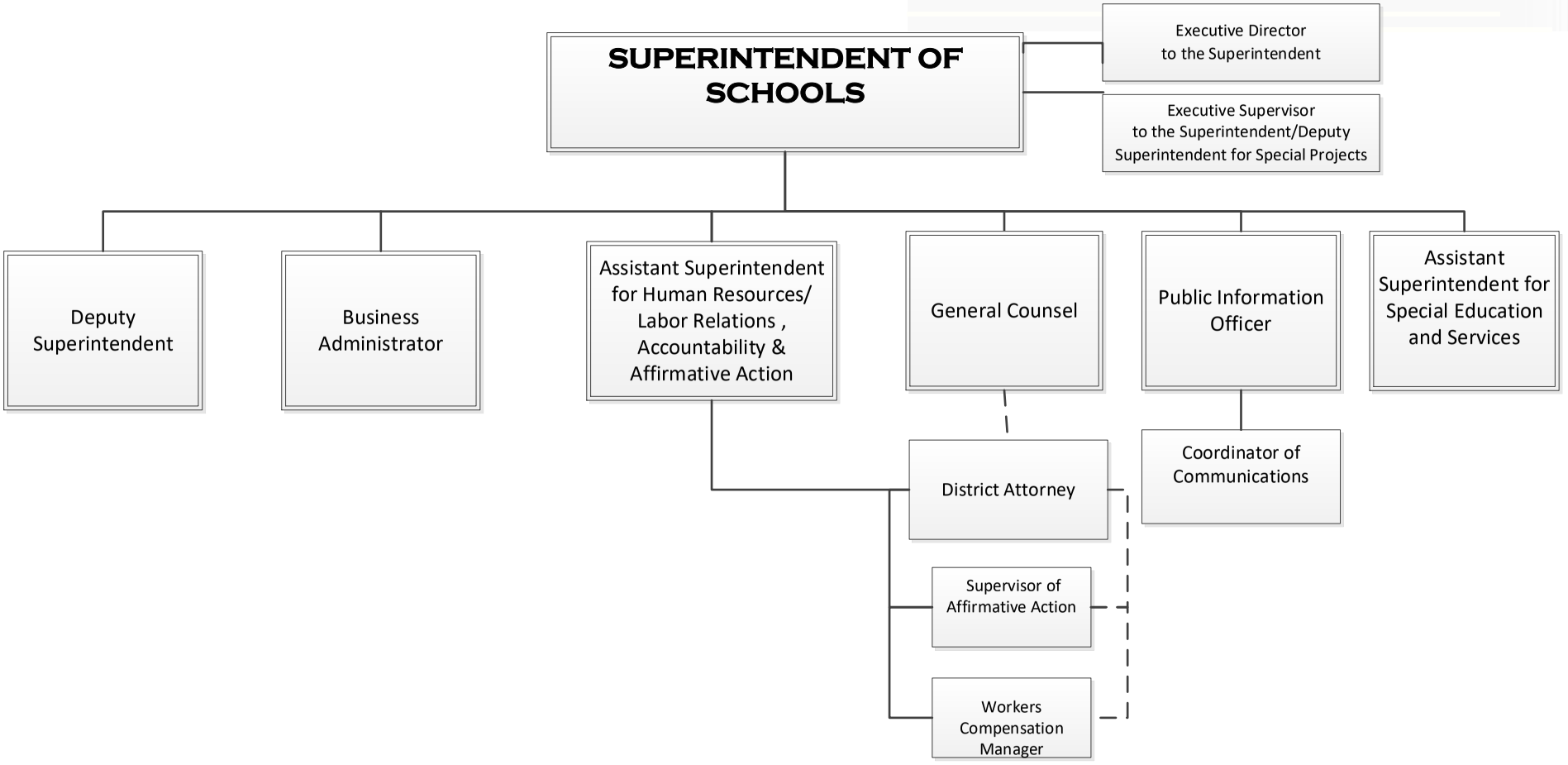
# Organizational Chart



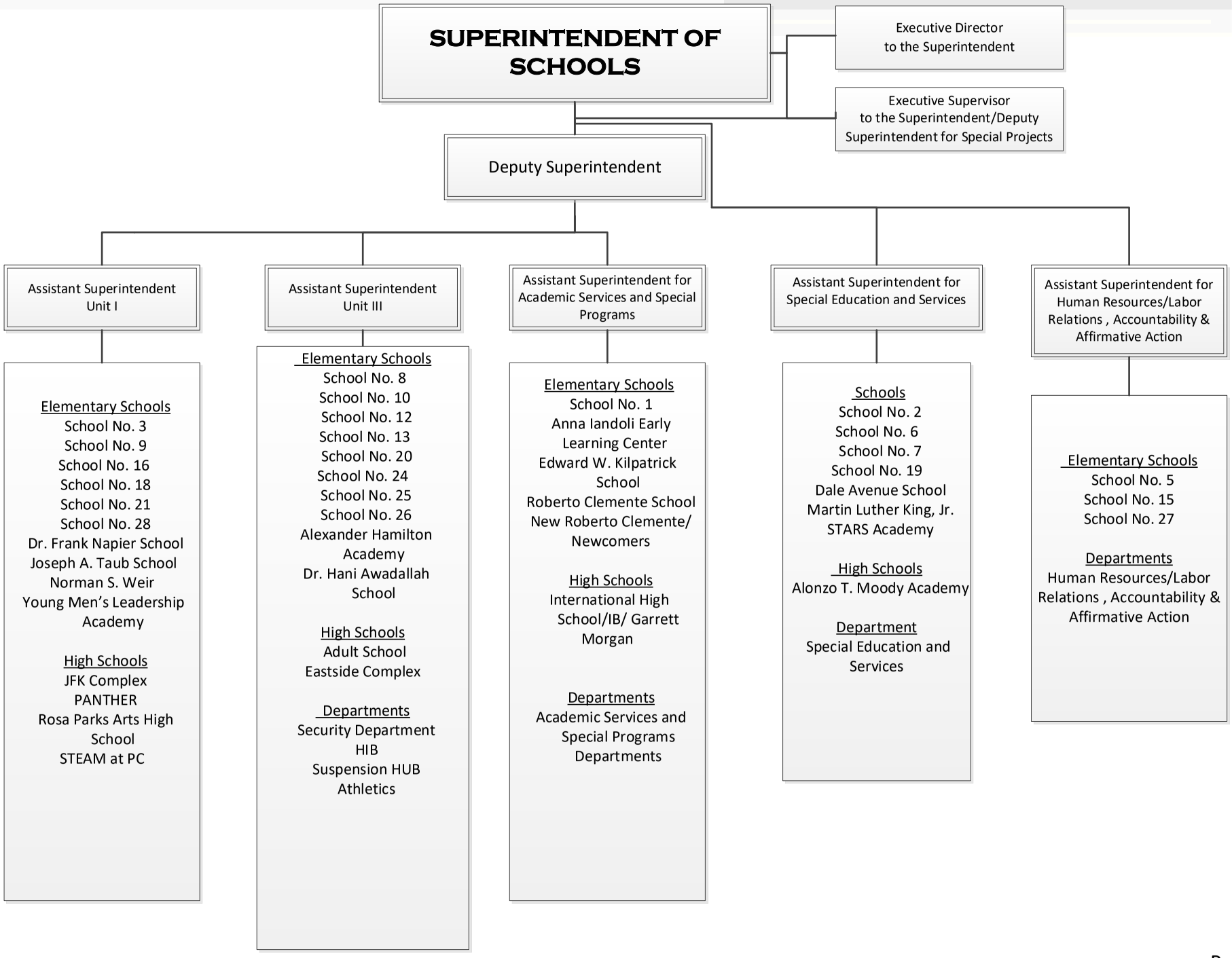
Laurie W. Newell, Ph.D.
Superintendent of Schools

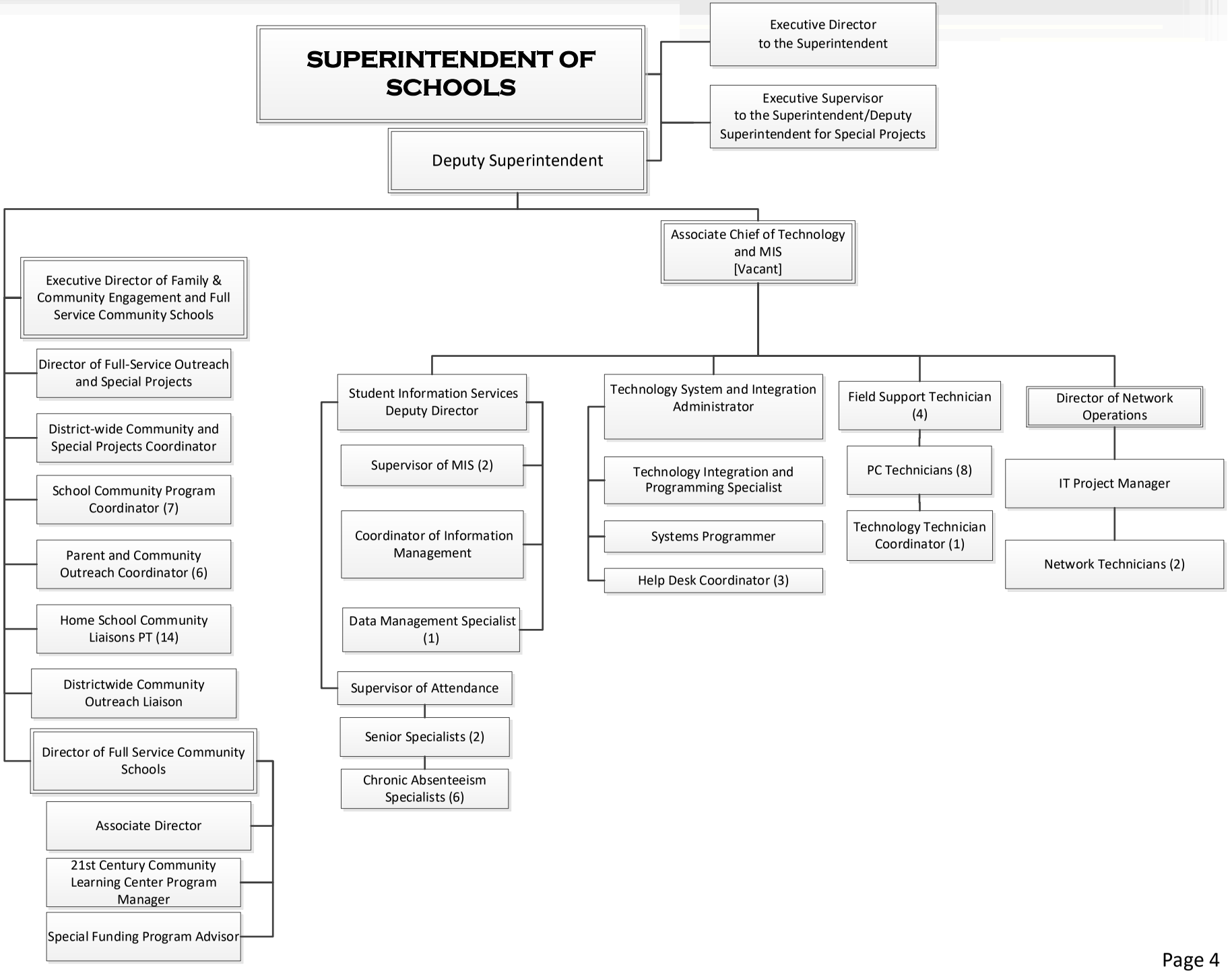
Rodney Henderson, Ed.D.
Deputy Superintendent

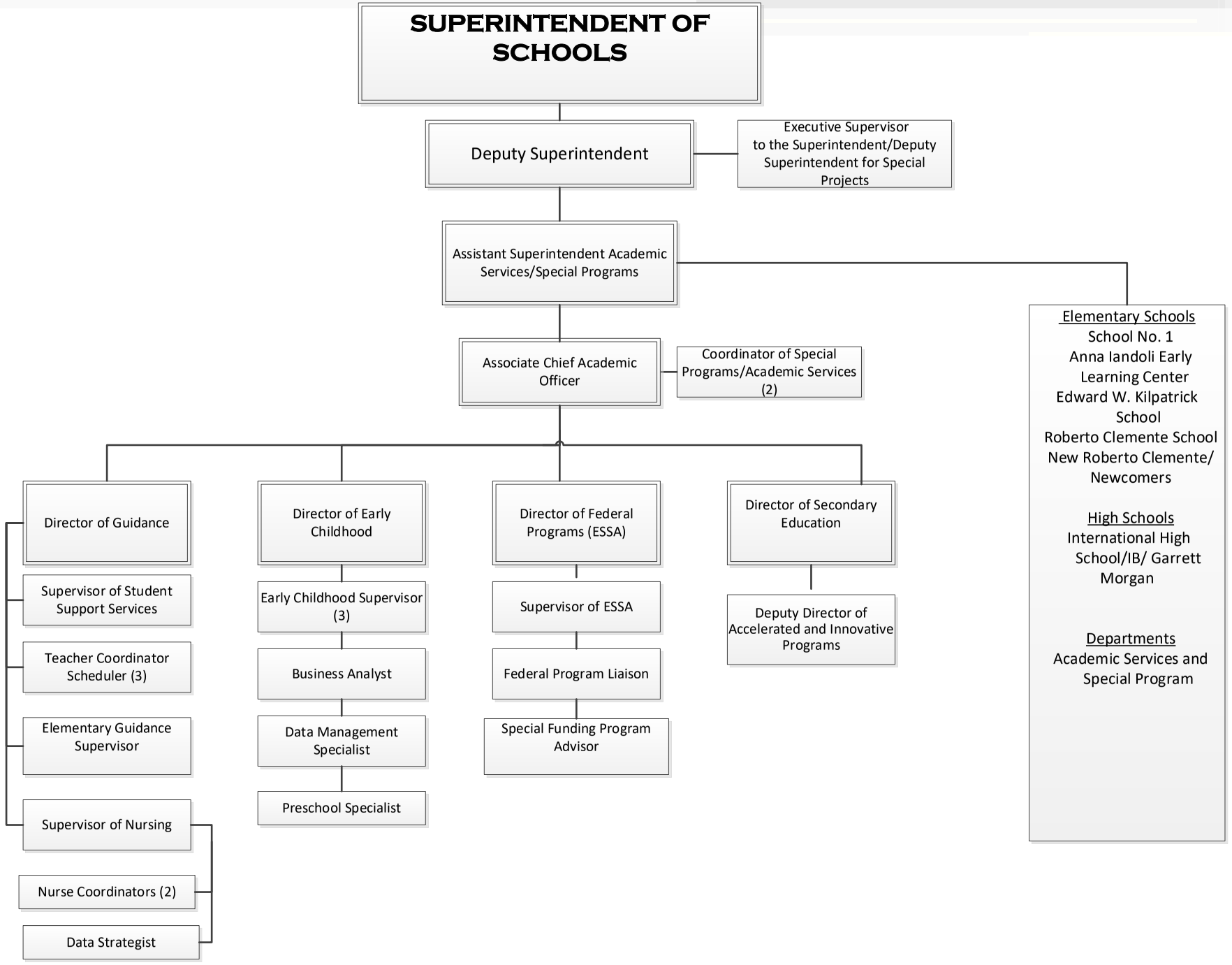
# ORGANIZATIONAL CHART

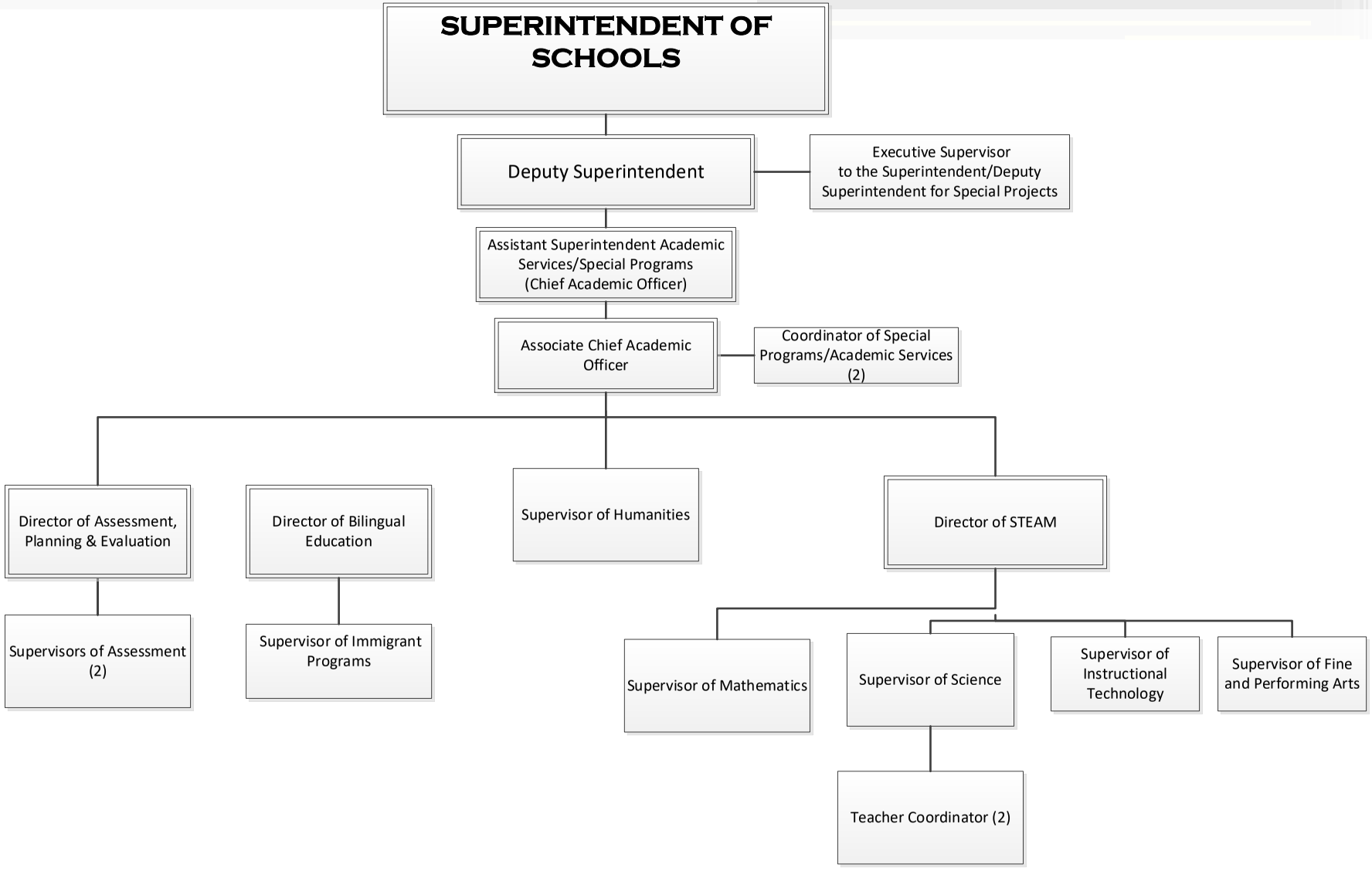


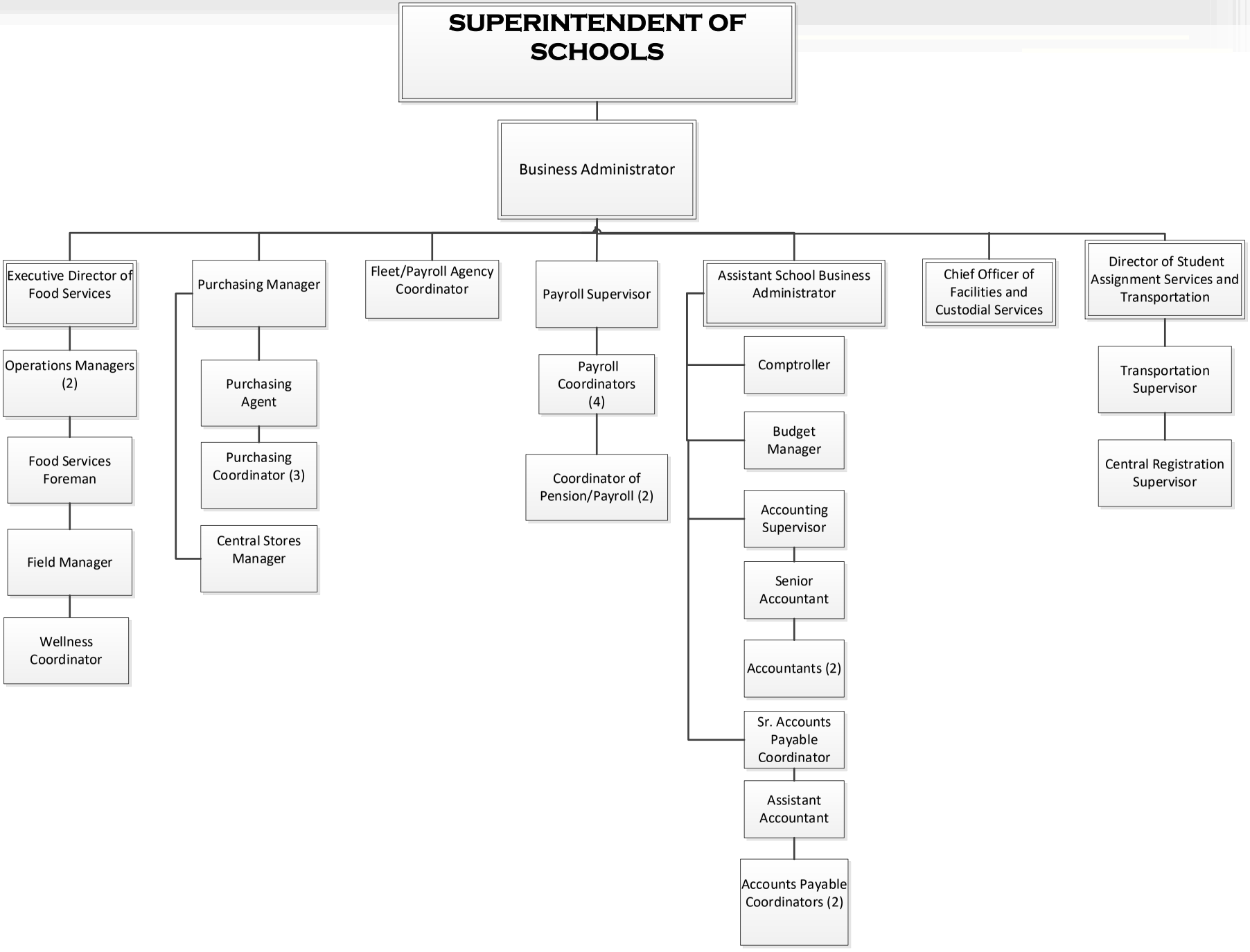
# ORGANIZATIONAL CHART



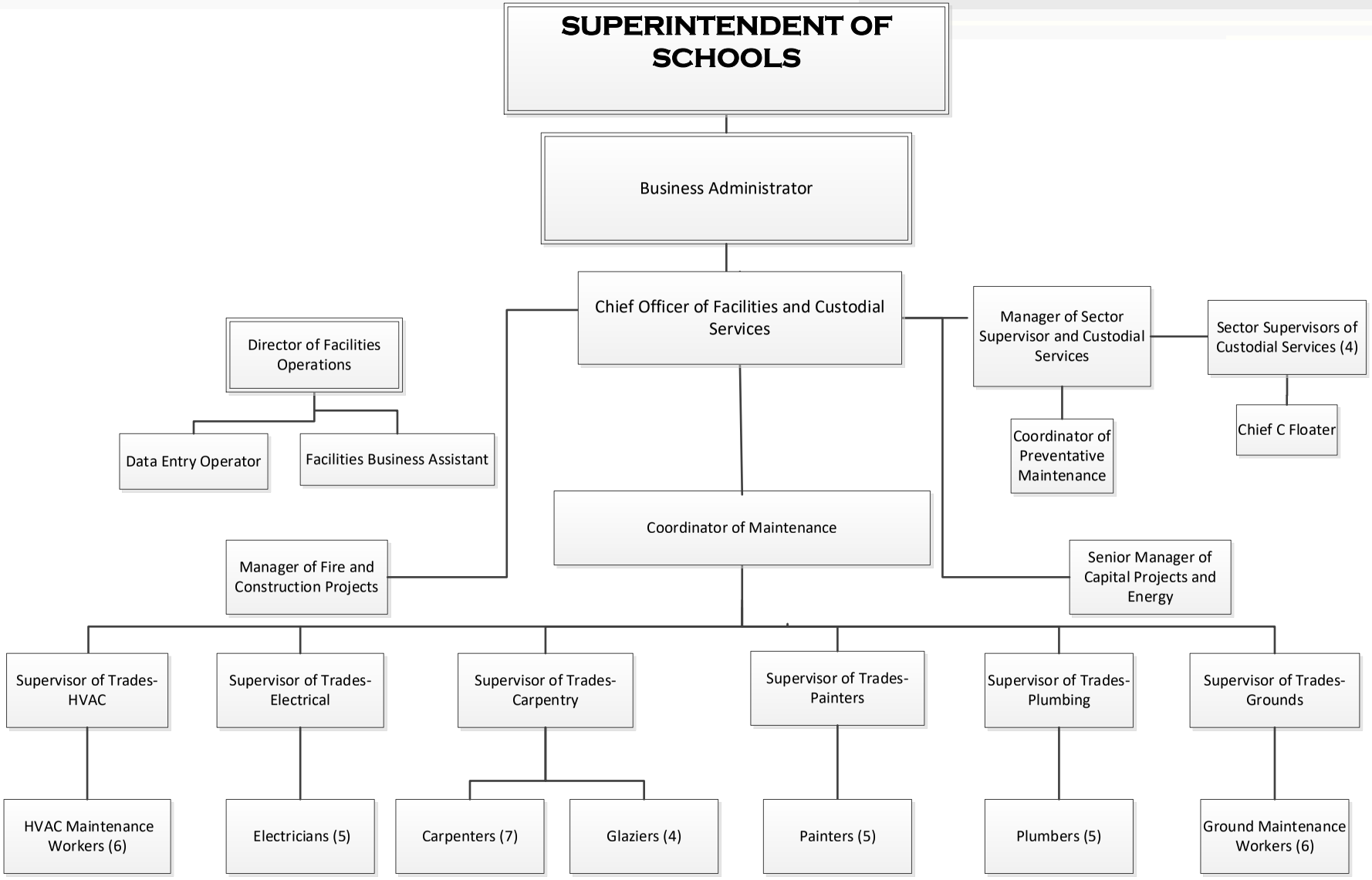

SUPERINTENDENT OF SCHOOLS
Executive Director to the Superintendent
Executive Supervisor to the Superintendent/Deputy Superintendent for Special Projects
Deputy Superintendent
Associate Chief of Technology and MIS [Vacant]
Executive Director of Family & Community Engagement and Full Service Community Schools
Director of Full-Service Outreach and Special Projects
District-wide Community and Special Projects Coordinator
School Community Program Coordinator (7)
Parent and Community Outreach Coordinator (6)
Home School Community Liaisons PT (14)
Districtwide Community Outreach Liaison
Director of Full Service Community Schools
Associate Director
21st Century Community Learning Center Program Manager
Special Funding Program Advisor
Student Information Services Deputy Director
Supervisor of MIS (2)
Coordinator of Information Management
Data Management Specialist (1)
Supervisor of Attendance
Senior Specialists (2)
Chronic Absenteeism Specialists (6)
Technology System and Integration Administrator
Technology Integration and Programming Specialist
Systems Programmer
Help Desk Coordinator (3)
Field Support Technician (4)
PC Technicians (8)
Technology Technician Coordinator (1)
Director of Network Operations
IT Project Manager
Network Technicians (2)


SUPERINTENDENT OF SCHOOLS
Deputy Superintendent
Executive Supervisor to the Superintendent/Deputy Superintendent for Special Projects
Assistant Superintendent Academic Services/Special Programs
Associate Chief Academic Officer
Coordinator of Special Programs/Academic Services (2)
Director of Guidance
Supervisor of Student Support Services
Teacher Coordinator Scheduler (3)
Elementary Guidance Supervisor
Supervisor of Nursing
Nurse Coordinators (2)
Data Strategist
Director of Early Childhood
Early Childhood Supervisor (3)
Business Analyst
Data Management Specialist
Preschool Specialist
Director of Federal Programs (ESSA)
Supervisor of ESSA
Federal Program Liaison
Special Funding Program Advisor
Director of Secondary Education
Deputy Director of Accelerated and Innovative Programs
Elementary Schools
School No. 1
Anna Iandoli Early Learning Center
Edward W. Kilpatrick School
Roberto Clemente School
New Roberto Clemente/ Newcomers
High Schools
International High School/IB/ Garrett Morgan
Departments
Academic Services and Special Program

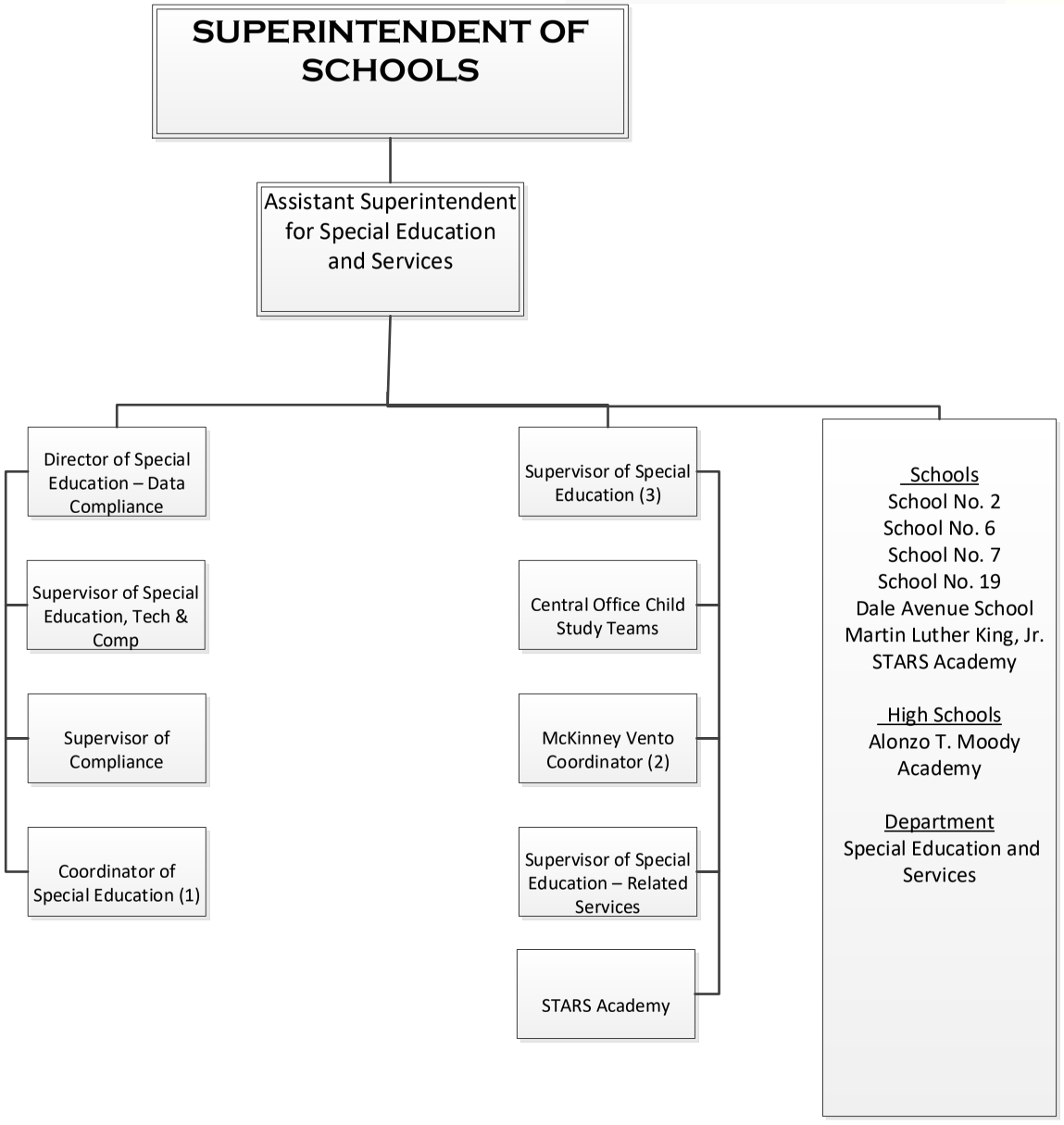

SUPERINTENDENT OF SCHOOLS
Deputy Superintendent
Executive Supervisor to the Superintendent/Deputy Superintendent for Special Projects
Assistant Superintendent Academic Services/Special Programs (Chief Academic Officer)
Associate Chief Academic Officer
Coordinator of Special Programs/Academic Services (2)
Director of Assessment, Planning & Evaluation
Director of Bilingual Education
Supervisor of Humanities
Director of STEAM
Supervisors of Assessment (2)
Supervisor of Immigrant Programs
Supervisor of Mathematics
Supervisor of Science
Supervisor of Instructional Technology
Supervisor of Fine and Performing Arts
Teacher Coordinator (2)


SUPERINTENDENT OF SCHOOLS
Business Administrator
Executive Director of Food Services
Operations Managers (2)
Food Services Foreman
Field Manager
Wellness Coordinator
Purchasing Manager
Purchasing Agent
Purchasing Coordinator (3)
Central Stores Manager
Fleet/Payroll Agency Coordinator
Payroll Supervisor
Payroll Coordinators (4)
Coordinator of Pension/Payroll (2)
Assistant School Business Administrator
Comptroller
Budget Manager
Accounting Supervisor
Senior Accountant
Accountants (2)
Sr. Accounts Payable Coordinator
Assistant Accountant
Accounts Payable Coordinators (2)
Chief Officer of Facilities and Custodial Services
Director of Student Assignment Services and Transportation
Transportation Supervisor
Central Registration Supervisor

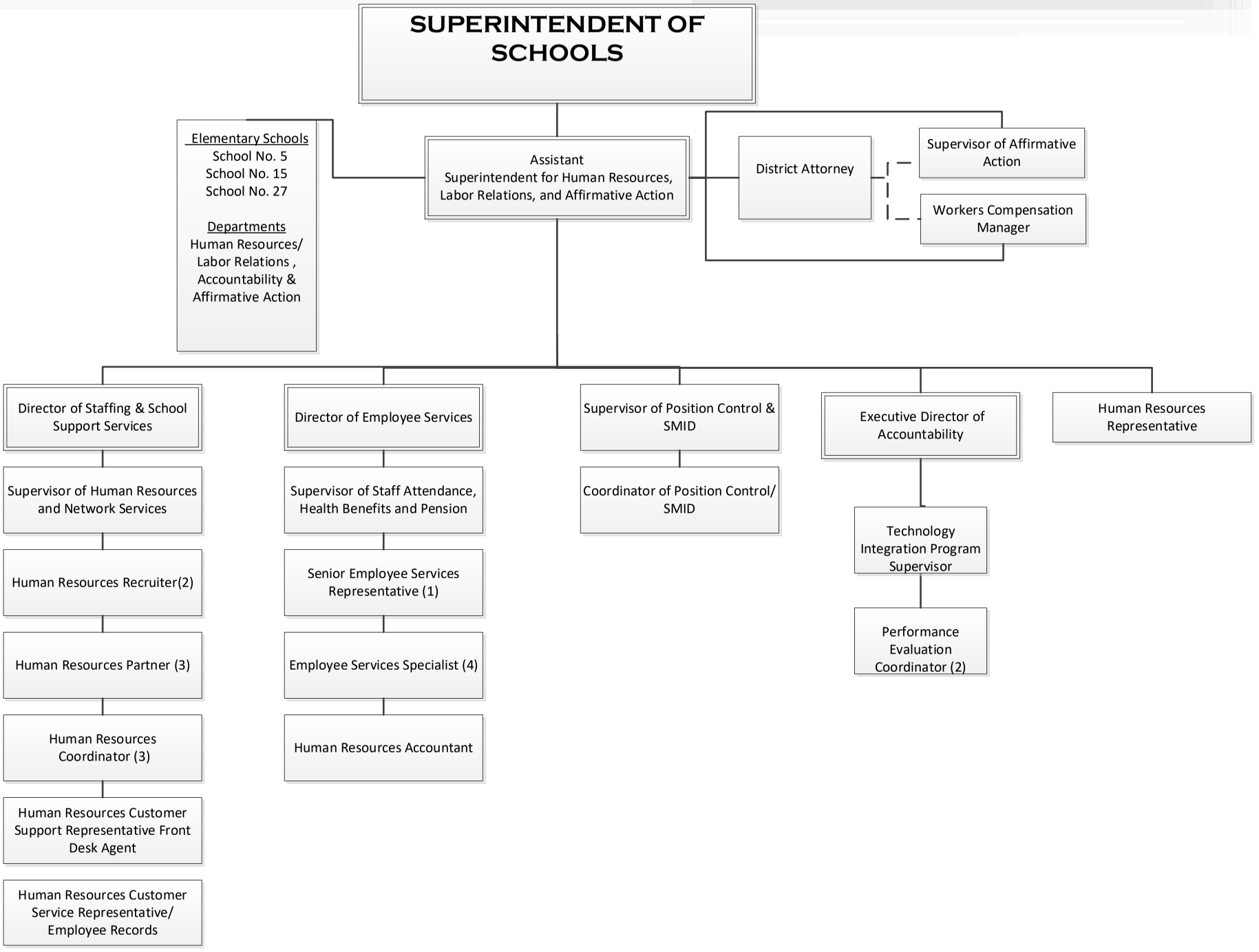
# ORGANIZATIONAL CHART

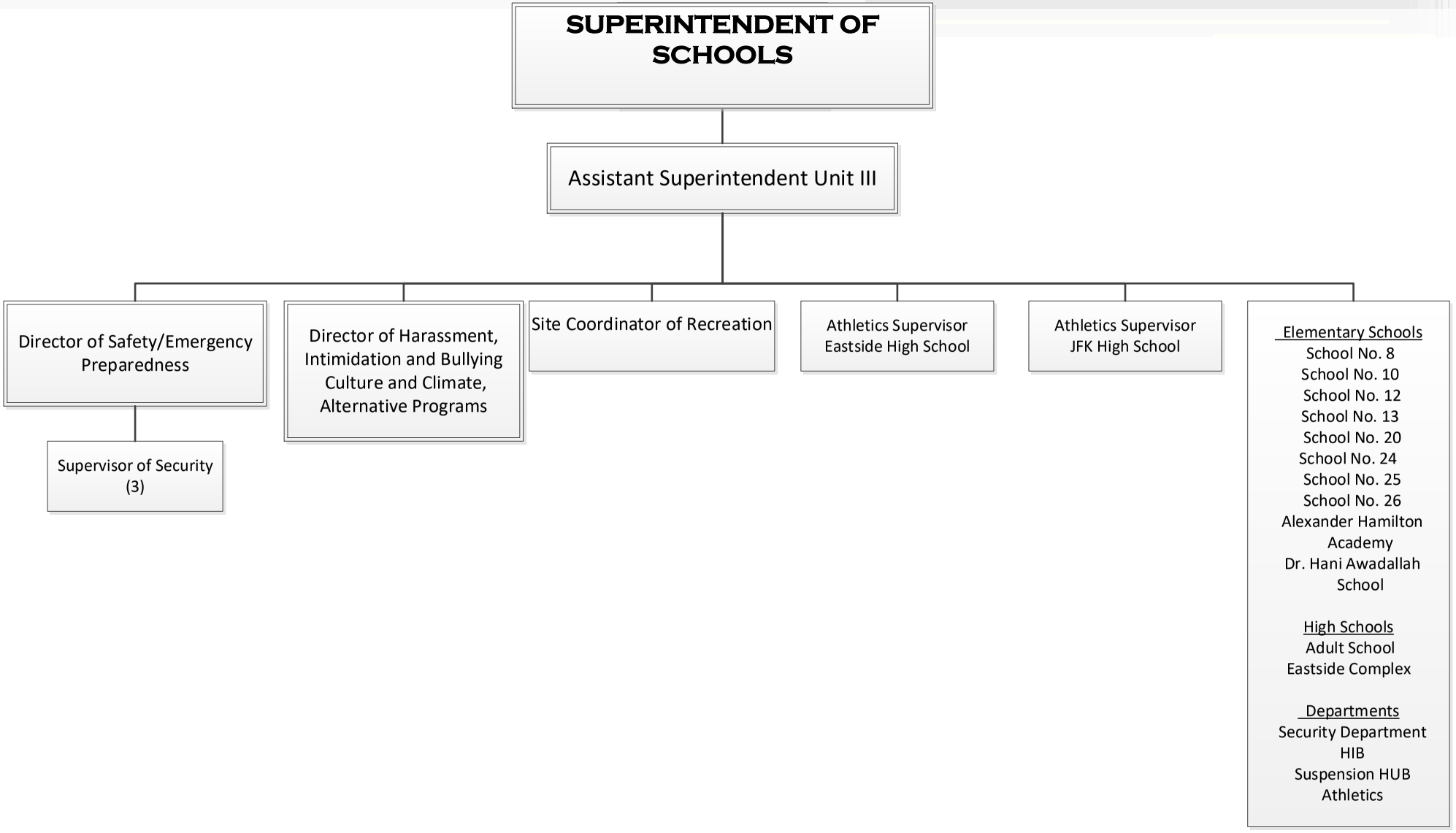


# ORGANIZATIONAL CHART



# ORGANIZATIONAL CHART




SUPERINTENDENT OF SCHOOLS
Assistant Superintendent Unit III
Director of Safety/Emergency Preparedness
Supervisor of Security (3)
Director of Harassment, Intimidation and Bullying Culture and Climate, Alternative Programs
Site Coordinator of Recreation
Athletics Supervisor Eastside High School
Athletics Supervisor JFK High School
Elementary Schools
School No. 8
School No. 10
School No. 12
School No. 13
School No. 20
School No. 24
School No. 25
School No. 26
Alexander Hamilton Academy
Dr. Hani Awadallah School
High Schools
Adult School
Eastside Complex
Departments
Security Department
HIB
Suspension HUB
Athletics

# *PATERSON PUBLIC SCHOOLS*

## ***JUNE 30, 2025***

| BOARD MEMBERS | TERM EXPIRES |
|---|---|
| Comm. Eddie Gonzalez, President | January 2026 |
| Comm. Joel Ramirez, Vice President | January 2027 |
| Comm. Kenneth Simmons | January 2027 |
| Comm. Kenneth Rosado | January 2028 |
| Comm. Mohammed Rashid | January 2027 |
| Comm. Hector Nieves | January 2028 |
| Comm. Corey Teagues | January 2028 |
| Comm. Della McCall | January 2026 |
| Comm. Valerie Freeman | January 2026 |

***PATERSON PUBLIC SCHOOLS***

***DISTRICT OFFICIALS***
***JUNE 30, 2025***

| | |
|---|---|
| ***Dr. Laurie W. Newell*** | Superintendent of Schools |

***Superintendent's Cabinet***

| | |
|---|---|
| ***Dr. Rodney Henderson*** | Deputy Superintendent |
| ***Ms. Cheryl Coy*** | Assistant Superintendent for Special Education & Services |
| ***Mr. David Cozart*** | Assistant Superintendent (Unit I) |
| ***Mrs. June Gray*** | School Business Administrator |
| ***Mr. Luis Rojas*** | Assistant Superintendent for Human Resources/Labor Relations & Affirmative Action |
| ***Ms. Joanna Tsimpedes*** | Assistant Superintendent for Academic Services & Special Programs |
| ***Ms. Cicely Warren*** | Assistant Superintendent (Unit III) |
| ***Ms. Nahed Badawy*** | Assistant Superintendent (Unit II) |
| ***Ms. Melissa Espana*** | Assistant Superintendent (Unit IV) |
| ***Mr. Boris Zaydel*** | District Legal Attorney |

# *PATERSON PUBLIC SCHOOLS*

***Consultants and Advisors***
***JUNE 30, 2025***

## Architects of Record

*Becht Engineering*
150 Allen Road, Suite 301
Basking Ridge, NJ 07920

Clarke Caton Hintz
100 Barrack Street
Trenton, NJ 08608

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

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

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

*FKA Architects*
306 Ramapo Valley Road, Suite 1
Oakland, NJ 07436

*FVHD*
1515 Lower Ferry Road
Trenton, NJ 08628

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

*Greenman-Pedersen Inc (GPI)*
100 Corporate Drive
Lebanon, NJ 08833

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

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

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

*Mount Vernon Group Architects*
178 Albion Street
Wakefield, MA 01880

*Paulus, Sokolowski & Sartor Engineering (PS&S)*
3 Mountainview Road
Warren, NJ 07059

*Parette Somjen Architects, LLD*
439 Route 46 East
Rockaway, NJ 07866

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

**Auditor of Record**

*Wielkotz & Company, LLC*
401 Wanaque Avenue
Pompton Lakes, NJ 07442

**Legal Counsel**

*Buglione, Hutton, & Devoe, LLC*
401 Hamburg Turnpike, Suite 206
Wayne, NJ 07470

**Official Depository**

*TD Bank*
100 Hamilton Plaza
Paterson, NJ 07505

# FINANCIAL SECTION

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

401 WANAQUE AVENUE
POMPTON LAKES, NEW JERSEY 07442
PHONE: (973)-835-7900
FAX: (973)-835-6631
EMAIL: OFFICE@W-CPA.COM
WWW.W-CPA.COM

# INDEPENDENT AUDITOR'S REPORT

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

## Report on the Audit of the Financial Statements

### *Opinion*

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Board of Education of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2025, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, 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, 2025, 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 Qualified Opinion on U.S. Generally Accepted Accounting Principles*

N.J.S.A. 18A:17-9 requires the Treasurer of School Moneys to prepare monthly reconciliations of bank account statements and take any steps necessary to bring the cash records balance and reconciled bank balance into agreement prior to the completion of the secretary's monthly report.

Financial statements and transactions could be misstated without accurate and timely completion of the monthly reconciliations.

Governmental Accounting Standards Board (GASB) Statement No. 34 requires school districts and other public entities to accurately track and account for capital assets. The District failed to provide an updated capital asset report including additions, deletions and depreciation expense for all assets, which is to be reported as a direct expense.

The effects on the financial statements, although not reasonably determinable, are presumed to be material.

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.

- 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.

*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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2026 on our consideration of the Paterson Public Schools Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Paterson Public Schools Board of Education's internal control over financial reporting and compliance.

Steven D. Wielkotz

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

Wielkotz & Company, LLC

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

January 28, 2026

# REQUIRED SUPPLEMENTARY INFORMATION - PART I

**PATERSON PUBLIC SCHOOLS**
**PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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, 2025. 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 $236,506,779. (Net Position).

- In total, net position decreased by $35,650,539. Net position of the governmental activities decreased by $31,763,969 and net position of business-type activities decreased by $3,886,570.

- General revenues accounted for $723,222,724 in revenue or 87 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 $104,459,836 or 13 percent of total revenues of $827,682,560.

- The School District had $839,901,716 in expenses related to governmental activities; only $85,120,426 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of $723,017,321 were not 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 $(14,193,933).

- The General Fund fund balance at June 30, 2025 was $(15,358,198), a decrease of $44,228,707 compared to the ending fund balance at June 30, 2024 of $28,870,509.

- The General Fund unassigned budgetary fund balance at June 30, 2025 was $(52,174,081) which represents a decrease of $7,840,276 compared to the ending unassigned budgetary fund balance at June 30, 2024 of $(44,333,805). The decrease is primarily due to the increase of deferred state aid.

## USING THIS ANNUAL REPORT

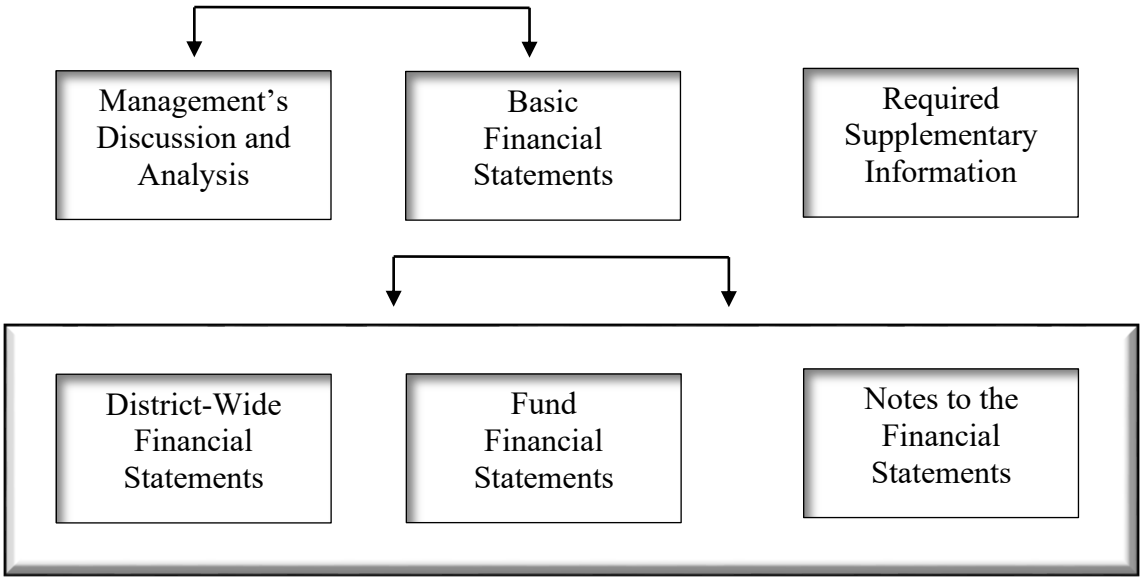
This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District as a whole (district-wide statements) and then proceed to provide an increasingly detailed look at specified financial activities.

## 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.



## 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<br>Statement of Activities | Balance Sheet<br>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 dedications during the year, regardless of when cash is received or paid |

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 Program 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.

## 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.

## 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.

## DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

The School District's net position was $236,506,779 at June 30, 2025 and $272,157,318 at June 30, 2024. 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 2025 compared to 2024 (Table 1) and change in net position (Table 2) of the School District.

**Table 1**

**Net Position**
**June 30,**

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| **Assets** | | | | | | |
| Current and Other Assets | $ 72,569,426 | $ 131,388,781 | $ 644,476 | $6,062,152 | $ 73,213,902 | $ 137,450,933 |
| Capital Assets | 418,408,301 | 389,640,044 | 324,369 | 244,420 | 418,732,670 | 389,884,464 |
| Total Assets | $ 490,977,727 | $ 521,028,825 | $ 968,845 | $6,306,572 | $ 491,946,572 | $ 527,335,397 |
| **Deferred Outflows:** | | | | | | |
| Deferred Outflows of Resources Related to PERS | $ 16,942,868 | $ 18,803,899 | | | $ 16,942,868 | $ 18,803,899 |
| Total Deferred Outflows | $ 16,942,868 | $ 18,803,899 | $ - | $ - | $ 16,942,868 | $ 18,803,899 |
| **Liabilities** | | | | | | |
| Current Liabilities | $ 97,907,716 | $ 101,753,127 | $ 401,458 | $1,852,615 | $ 98,309,174 | $ 103,605,742 |
| Noncurrent Liabilities | 165,041,714 | 160,807,396 | | | 165,041,714 | 160,807,396 |
| Total Liabilities | $ 262,949,430 | $ 262,560,523 | $ 401,458 | $1,852,615 | $ 263,350,888 | $ 264,413,138 |
| **Deferred Inflows:** | | | | | | |
| Deferred Premium on Bonds | $ 601,177 | $ 638,750 | | | $ 601,177 | $ 638,750 |
| Deferred Inflows of Resources Related to PERS | 8,430,596 | 8,930,090 | | | 8,430,596 | 8,930,090 |
| Total Deferred Inflows | $ 9,031,773 | $ 9,568,840 | $ - | $ - | $ 9,031,773 | $ 9,568,840 |
| **Net Position** | | | | | | |
| Invested in Capital Assets- Net of Related Debt | $ 377,558,180 | $ 345,096,196 | $ 324,369 | $ 244,420 | $ 377,882,549 | $ 345,340,616 |
| Restricted | 37,980,148 | 84,446,404 | | | 37,980,148 | 84,446,404 |
| Unrestricted | (179,598,936) | (161,839,239) | 243,018 | 4,209,357 | (179,355,918) | (157,629,882) |
| Total Net Position | $ 235,939,392 | $ 267,703,361 | $ 567,387 | $4,453,777 | $ 236,506,779 | $ 272,157,138 |

## DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Changes in Net Position:

The District's total net position decreased $(35,650,539) over the course of the 2024-2025 fiscal year (See Table 2). Net position invested in capital assets increased $32,541,933 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 decreased $(46,466,256) 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 decreased $(21,726,216) 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 2025 compared to 2024.

**Table 2**

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

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| **Revenues** | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services and Sales | $ 1,042,739 | $ 1,121,827 | $ 506,250 | $ 300,495 | $ 1,548,989 | $ 1,422,322 |
| Operating Grants and Contributions | 79,100,752 | 112,343,071 | 18,833,160 | 21,469,894 | 97,933,912 | 133,812,965 |
| Capital Grants and Contributions | 4,976,935 | 7,637,242 | | | 4,976,935 | 7,637,242 |
| General Revenues: | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | 76,826,789 | 73,168,370 | | | 76,826,789 | 73,168,370 |
| Federal and State Aid not Restricted | 636,966,112 | 606,571,929 | | | 636,966,112 | 606,571,929 |
| Federal and State Aid Restricted | 2,646,190 | 15,085,711 | | | 2,646,190 | 15,085,711 |
| Miscellaneous Income | 6,422,379 | 10,286,879 | 205,403 | 1,649,935 | 6,627,782 | 11,936,814 |
| Other Restricted Miscellaneous Revenue | 155,851 | 173,503 | | | 155,851 | 173,503 |
| Total Revenue and Transfers | $ 808,137,747 | $ 826,388,532 | $ 19,544,813 | $ 23,420,324 | $ 827,682,560 | $ 849,808,856 |

## DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| **Expenses** | | | | | | |
| Instruction: | | | | | | |
| Regular | $ 157,811,706 | $ 155,106,351 | | | $ 157,811,706 | $ 155,106,351 |
| Special Education | 45,517,692 | 44,999,757 | | | 45,517,692 | 44,999,757 |
| Other Special Education | 21,261,597 | 20,785,016 | | | 21,261,597 | 20,785,016 |
| Other Instruction | 7,885,589 | 7,877,327 | | | 7,885,589 | 7,877,327 |
| Support Services: | | | | | | |
| Tuition | 56,686,144 | 51,100,562 | | | 56,686,144 | 51,100,562 |
| Student & Instruction Related Services | 124,622,916 | 151,701,631 | | | 124,622,916 | 151,701,631 |
| General Administrative Services | 6,615,030 | 5,980,370 | | | 6,615,030 | 5,980,370 |
| School Administrative Services | 18,852,433 | 20,126,310 | | | 18,852,433 | 20,126,310 |
| Central Administration and Admin. | | | | | | |
| Info. Tech. | 12,753,958 | 11,580,813 | | | 12,753,958 | 11,580,813 |
| Plant Operations and Maintenance | 61,785,869 | 57,161,402 | | | 61,785,869 | 57,161,402 |
| Pupil Transportation | 30,272,868 | 26,725,196 | | | 30,272,868 | 26,725,196 |
| Allocated Benefits | 38,957,520 | 18,645,098 | | | 38,957,520 | 18,645,098 |
| Unallocated Benefits | 97,525,405 | 93,318,385 | | | 97,525,405 | 93,318,385 |
| Charter Schools | 144,112,831 | 124,402,858 | | | 144,112,831 | 124,402,858 |
| Special Schools | 1,526,256 | 1,364,125 | | | 1,526,256 | 1,364,125 |
| Capital Outlay - Nondepreciable | 6,562,566 | 15,624,777 | | | 6,562,566 | 15,624,777 |
| Interest on Long-Term Debt | 1,016,299 | 532,816 | | | 1,016,299 | 532,816 |
| Unallocated Depreciation | 3,573,640 | 4,575,771 | | | 3,573,640 | 4,575,771 |
| Capital Lease Obligations and Amortization | 2,561,397 | 2,251,244 | | | 2,561,397 | 2,251,244 |
| Food Service | | | 23,431,383 | 22,602,838 | 23,431,383 | 22,602,838 |
| Total Expenses | 839,901,716 | 813,859,809 | 23,431,383 | 22,602,838 | 863,333,099 | 836,462,647 |
| Increase or (Decrease) in Net Position | $ (31,763,969) | $ 12,528,722 | $ (3,886,570) | $ 817,486 | $ (35,650,539) | $ 13,346,208 |

### Governmental Activities

Net position from the District's governmental activities decreased by $31,763,969 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.

## DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Business-Type Activities

The net position of the District's business-type activities decreased by $(3,886,570) due to an increase in operating costs in addition to a decrease in the number of meals claimed.

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 $863,333,099. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only $76,826,789 because some of the cost was paid by those who benefitted from the programs $1,548,989, by other governments and organizations who subsidized certain programs with grants and contributions $97,933,912, unrestricted federal and state aid $636,966,112, restricted federal and state aid $2,646,190, other restricted miscellaneous revenue $155,851, federal and state aid capital outlay $4,976,935, and miscellaneous sources $6,627,782.

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2025, and the amount and percentage of increases/(decreases) relative to the prior year.

| Revenue | Amount | Percent of Total | (Decrease) from 2024 | Increase/ (Decrease) | Prior Year |
|---|---|---|---|---|---|
| Local Source | $ 84,582,029 | 9.70% | $ (11,546,571) | -12.01% | $ 96,128,600 |
| State Source | 740,468,414 | 84.95% | 41,506,916 | 5.94% | 698,961,498 |
| Federal Source | 46,633,665 | 5.35% | (48,490,042) | -50.98% | 95,123,707 |
| Total | $ 871,684,108 | 100% | $ (18,529,697) | -57.05% | $890,213,805 |

| Expenditures | Amount | Percent of Total | Increase/ (Decrease) from 2024 | Percent of Increase/ (Decrease) | Prior Year |
|---|---|---|---|---|---|
| Current Expenditures: | | | | | |
| Instruction | $ 213,277,242 | 23.03% | $ 11,688,704 | 5.80% | $201,588,538 |
| Support Services | 686,098,539 | 74.09% | 34,202,563 | 5.25% | 651,895,976 |
| Debt Services | 3,280,809 | 0.35% | 118,565 | 3.75% | 3,162,244 |
| Capital Outlay | 23,334,050 | 2.52% | (10,111,047) | -30.23% | 33,445,097 |
| Total | $ 925,990,640 | 100.00% | $ 35,898,785 | -15.44% | $890,091,855 |

## 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, 2025, 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, 2025, the School District amended the special revenue fund by $26,821,541 for increases in local, state and federal grants.

### General Fund

The General Fund actual revenue was $1,055,429,172, including transfers. That amount is $100,171,651 above the final amended budget of $955,257,521. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of $98,641,648 for TPAF pension and social security reimbursements, $734,439 additional in local anticipated revenues, $(17,091) less in transfers, $722,893 additional in extraordinary aid, and $89,762 additional in other state and federal aid.

The actual expenditures of the General Fund were $1,093,805,198, including transfers, which is $97,897,520 above the final amended budget of $995,907,678. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of $98,641,648 for TPAF pension and social security reimbursements, $(21,197) less in transfers, and $722,931 of unexpended budgeted funds.

General Fund budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources decreasing budgetary fund balance $38,376,026 over the previous year. After deducting restricted and assigned fund balances, the unassigned budgetary fund balance decreased $1,987,595 from $14,584,372 at June 30, 2024 to $12,596,777 at June 30, 2025.

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

### Special Revenue Fund

The special revenue fund actual revenue was $101,784,535, including transfers. That amount is $20,424,263 below the final amended budget of $122,208,798. 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.

The actual expenditures of the special revenue fund were $101,840,383, including transfers, which is $20,368,414 below the final amended budget of $122,208,798. 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 2025 the School District had $738,381,924 invested in land, building and building improvements, machinery and equipment, construction in progress and right to use leased assets. Of this amount $319,649,253 in depreciation and/or amortization has been taken over the years. We currently have a net book value of $418,732,670. Total additions for the year were $10,306,531, the majority of which was for various technology and office equipment, transportation equipment, food service equipment and improvements to the District's facilities. Additions to right to use leased assets for the year were $17,565,277. Additions to construction in progress for the year were $7,214,877. Transfers from construction in progress for the year were $4,054,548. Table 3 shows fiscal year 2025 balances compared to 2024.

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

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | $ 9,006,387 | $ 9,006,387 | | | $ 9,006,387 | $ 9,006,387 |
| Construction in Progress | 137,751,482 | 134,591,153 | | | 137,751,482 | 134,591,153 |
| Buildings and Building Improvements | 242,105,271 | 232,308,384 | | | 242,105,271 | 232,308,384 |
| Machinery and Equipment | 13,134,961 | 12,290,227 | 324,369 | 244,420 | 13,459,330 | 12,534,647 |
| Right-to-Use Lease Assets | 16,410,200 | 1,443,893 | | | 16,410,200 | 1,443,893 |
| Total Expenses | $418,408,301 | $389,640,044 | $ 324,369 | $ 244,420 | $418,732,670 | $389,884,464 |

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

## CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)

### Debt Administration

At June 30, 2025, the District had $165,041,714 of long-term debt. Of this amount, $9,573,820 is for compensated absences, $18,173,944 is for obligations under financed purchases, $22,075,000 is for general bond obligations, $16,734,731 is for right to use lease liability and $98,484,219 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,**

| | 2025 | 2024 | Percentage Change |
|---|---|---|---|
| Other Liabilities: | | | |
| General Bond Obligations | $ 22,075,000 | $ 22,950,000 | -4% |
| Amortization - Bond Premium | 601,177 | 638,750 | -6% |
| Total Certificates of Participation (Net) | 22,676,177 | 23,588,750 | -4% |
| Financed Purchases | 18,173,944 | 20,955,098 | -13% |
| Compensated Absences Payable | 9,573,820 | 8,808,208 | 9% |
| Net Pension Liability | 98,484,219 | 106,605,886 | -8% |
| Right-to-Use Lease Liability | 16,734,731 | 1,488,204 | 1024% |
| Total Other Liabilities | $165,642,891 | $161,446,146 | 3% |

## 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 2025-2026 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

## 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, 2025**

| | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | 23,099,427 | 572,180 | 23,671,607 |
| Receivables, net | 25,803,066 | 3,107,177 | 28,910,243 |
| Inventory | | 144,220 | 144,220 |
| Internal Balances | 3,179,101 | (3,179,101) | - |
| Restricted assets: | | | |
| Capital reserve account - cash | 8,608,670 | | 8,608,670 |
| Emergency reserve account - cash | 1,000,000 | | 1,000,000 |
| Net payroll account - cash | 20,500 | | 20,500 |
| Payroll deduction and withholdings account - cash | 3,580,549 | | 3,580,549 |
| Summer payroll account - cash | 912,591 | | 912,591 |
| Health benefits account - cash | 1,533,921 | | 1,533,921 |
| Unemployment compensation account - cash | 4,531,501 | | 4,531,501 |
| Student activity accounts - cash | 239,736 | | 239,736 |
| Scholarship accounts - cash | 60,364 | | 60,364 |
| Capital assets: | | | |
| Land and Construction in Progess | 146,757,869 | | 146,757,869 |
| Depreciable Buildings, Improvements and Equipment (net) | 255,240,232 | 324,369 | 255,564,601 |
| Right to use lease assets, net of amortization | 16,410,200 | | 16,410,200 |
| Total Assets | 490,977,727 | 968,845 | 491,946,572 |
| Deffered Outflows: | | | |
| Deferred outflows of resources related to PERS | 16,942,868 | | 16,942,868 |
| Total Deferred Outflows | 16,942,868 | - | 16,942,868 |
| **LIABILITIES** | | | |
| Deficit in Cash | 3,566,116 | | 3,566,116 |
| Accounts payable and accrued liabilities | 38,928,093 | 401,458 | 39,329,551 |
| Contracts payable | 4,580,805 | | 4,580,805 |
| Loans payable | 20,120,000 | | 20,120,000 |
| Payable to federal government | 54,517 | | 54,517 |
| Payable to state government | 95,232 | | 95,232 |
| Payroll deductions and withholdings payable | 6,047,561 | | 6,047,561 |
| Unemployment complesation claims payable | 1,133,984 | | 1,133,984 |
| Unearned revenue | 23,381,408 | | 23,381,408 |
| Noncurrent liabilities: | | | |
| Due within one year | 5,255,692 | | 5,255,692 |
| Due beyond one year | 159,786,022 | | 159,786,022 |
| Total liabilities | 262,949,430 | 401,458 | 263,350,888 |
| Deferred Inflows: | | | |
| Deferred inflows of resources related to PERS | 8,430,596 | | 8,430,596 |
| Deferred inflows of unamortized bond premiums | 601,177 | | 601,177 |
| Total Deferred Inflows | 9,031,773 | - | 9,031,773 |
| **NET POSITION** | | | |
| Invested in capital assets | 377,558,180 | 324,369 | 377,882,549 |
| Restricted for: | | | |
| Capital projects | 864,165 | | 864,165 |
| Other purposes | 37,115,983 | | 37,115,983 |
| Unrestricted (Deficit) | (179,598,936) | 243,018 | (179,355,918) |
| Total net position | 235,939,392 | 567,387 | 236,506,779 |

**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, 2025**

| Functions/Programs | Expenses | Indirect Expenses Allocation | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Assets: Governmental Activities | Net (Expense) Revenue and Changes in Net Assets: Business-type Activities | Net (Expense) Revenue and Changes in Net Assets: Total |
|---|---|---|---|---|---|---|---|---|
| Governmental activities: | | | | | | | | |
| Instruction: | | | | | | | | |
| Regular | 145,871,475 | 11,940,231 | | 21,806,291 | | (136,005,415) | | (136,005,415) |
| Special education | 40,634,497 | 4,883,195 | | | | (45,517,692) | | (45,517,692) |
| Other special instruction | 19,007,257 | 2,254,340 | | | | (21,261,597) | | (21,261,597) |
| Other instruction | 7,164,424 | 721,165 | | | | (7,885,589) | | (7,885,589) |
| Support services: | | | | | | | | |
| Tuition | 56,686,144 | | | | | (56,686,144) | | (56,686,144) |
| Student & instruction related services | 118,335,945 | 6,286,971 | 1,042,739 * | 55,989,337 | | (67,590,840) | | (67,590,840) |
| General administrative services | 6,254,363 | 360,667 | | | | (6,615,030) | | (6,615,030) |
| School administrative services | 16,854,625 | 1,997,808 | | | | (18,852,433) | | (18,852,433) |
| Central services and administrative information technology | 11,889,353 | 864,605 | | | | (12,753,958) | | (12,753,958) |
| Plant operations and maintenance | 59,773,019 | 2,012,850 | | | | (61,785,869) | | (61,785,869) |
| Pupil transportation | 30,200,739 | 72,129 | | | | (30,272,868) | | (30,272,868) |
| Allocated benefits | 38,957,520 | | | | | (38,957,520) | | (38,957,520) |
| Unallocated benefits | 97,525,405 | | | | | (97,525,405) | | (97,525,405) |
| Charter schools | 144,112,831 | | | 1,305,124 | | (142,807,707) | | (142,807,707) |
| Special schools | 1,526,256 | | | | | (1,526,256) | | (1,526,256) |
| Capital Outlay | 6,562,566 | | | | 4,976,935 | (1,585,631) | | (1,585,631) |
| Interest on long-term debt | 1,016,299 | | | | | (1,016,299) | | (1,016,299) |
| Unallocated depreciation | 3,573,640 (D) | | | | | (3,573,640) | | (3,573,640) |
| Amortization | 2,561,397 | | | | | (2,561,397) | | (2,561,397) |
| Total governmental activities | 808,507,755 | 31,393,961 | 1,042,739 | 79,100,752 | 4,976,935 | (754,781,290) | - | (754,781,290) |
| Business-type activities: | | | | | | | | |
| Food Service | 23,431,383 | | 506,250 | 18,833,160 | - | | (4,091,973) | (4,091,973) |
| Total business-type activities | 23,431,383 | | 506,250 | 18,833,160 | - | | (4,091,973) | (4,091,973) |
| Total primary government | 831,939,138 | | 1,548,989 | 97,933,912 | 4,976,935 | (754,781,290) | (4,091,973) | (758,873,263) |
| General revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Levied for general purposes | | | | | | 76,826,789 | | 76,826,789 |
| Federal and State aid not restricted | | | | | | 636,966,112 | | 636,966,112 |
| Federal and State aid restricted | | | | | | 2,646,190 | | 2,646,190 |
| Miscellaneous Income | | | | | | 6,422,379 | 205,403 | 6,627,782 |
| Other Restricted Miscellaneous Revenue | | | | | | 155,851 ** | | 155,851 |
| Total general revenues, special items, extraordinary items and transfers | | | | | | 723,017,321 | 205,403 | 723,222,724 |
| Change in Net Position | | | | | | (31,763,969) | (3,886,570) | (35,650,539) |
| Net Position—beginning | | | | | | 267,703,361 | 4,453,957 | 272,157,318 |
| Net Position—ending | | | | | | 235,939,392 | 567,387 | 236,506,779 |

**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"
** Inlcudes the interest earnings on the unemployment compensation bank account
(D) - Unallocated depreciation excludes direct depreciation expenses of the various programs

# FUND FINANCIAL STATEMENTS

Exhibit B-1

**PATERSON PUBLIC SCHOOLS**
**Balance Sheet**
**Governmental Funds**
**June 30, 2025**

| | General Fund | | Special Revenue Fund | | Capital Projects Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and cash equivalents | | | | | | |
| Checking | - | | 21,923,904 | | 1,175,523 | 23,099,427 |
| Accounts Receivable - | | | | | | |
| Tax Levy Receivable | 13,307,590 | | | | | 13,307,590 |
| Tuition | 158,073 | | | | | 158,073 |
| Interfunds | 5,356,145 | | 154,692 | | | 5,510,837 |
| Intergovernmental - Federal | | | 8,896,390 | | | 8,896,390 |
| Intergovernmental - State | 1,973,145 | | 702,352 | | | 2,675,497 |
| Other receivables | 147,289 | | 49,631 | | 568,596 | 765,516 |
| Restricted cash and cash equivalents | | | | | | |
| Capital reserve | 8,608,670 | | | | | 8,608,670 |
| Emergency Reserve | 1,000,000 | | | | | 1,000,000 |
| Net payroll | 20,500 | * | | | | 20,500 |
| Payroll deductions and withholdings | 3,580,549 | * | | | | 3,580,549 |
| Summer payroll | 912,591 | * | | | | 912,591 |
| Health benefits account | 1,533,921 | * | | | | 1,533,921 |
| Unemployment compensation | 4,531,501 | * | | | | 4,531,501 |
| Student activity accounts | | | 239,736 | * | | 239,736 |
| Scholarship accounts | | | 60,364 | * | | 60,364 |
| Total assets | 41,129,974 | | 32,027,069 | | 1,744,119 | 74,901,162 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Deficit in cash | 3,566,116 | | | | | 3,566,116 |
| Accounts payable | 18,975,658 | | 6,504,188 | | 313,990 | 25,793,836 |
| Judgements Payable-Workers Compesation | 4,580,805 | | | | | 4,580,805 |
| Intergovernmental accounts payable - State | | ** | 95,232 | | | 95,232 |
| Intergovernmental accounts payable - Federal | | | 54,517 | | | 54,517 |
| Compensated Absences Payable | 1,352,388 | | | | | 1,352,388 |
| Loans Payable | 20,120,000 | | | | | 20,120,000 |
| Accrued salaries & benefits | 556,968 | | 80,544 | | | 637,512 |
| Interfund payables | 154,692 | | 1,611,080 | | 565,964 | 2,331,736 |
| Payroll deductions and withholdings payable | 6,047,561 | *** | | | | 6,047,561 |
| Unemployment compesation claims payable | 1,133,984 | **** | | | | 1,133,984 |
| Unearned revenue | | | 23,381,408 | | | 23,381,408 |
| Total liabilities | 56,488,172 | | 31,726,969 | | 879,954 | 89,095,095 |
| Fund Balances: | | | | | | |
| Restricted for: | | | | | | |
| Excess Surplus - current year | | | | | | - |
| Excess Surplus - prior year - designated for subsequent year's expenditures | 19,704,121 | | | | | 19,704,121 |
| Capital reserve account | 8,608,670 | | | | | 8,608,670 |
| Emergency reserve account | 1,000,000 | | | | | 1,000,000 |
| Unemployment compensation | 3,397,517 | | | | | 3,397,517 |
| Student groups | | | 239,736 | | | 239,736 |
| Scholarships | | | 60,364 | | | 60,364 |
| Assigned to: | | | | | | |
| Year-end Encumbrances | 129,500 | | | | | 129,500 |
| Capital projects | | | | | 864,165 | 864,165 |
| Designated by the BOE for subsequent year's expenditures | 3,976,075 | | | | | 3,976,075 |
| Unassigned: | | | | | | |
| General fund | (52,174,081) | | | | | (52,174,081) |
| Total Fund balances | (15,358,198) | | 300,100 | | 864,165 | (14,193,933) |
| Total liabilities and fund balances | 41,129,974 | | 32,027,069 | | 1,744,119 | |

**PATERSON PUBLIC SCHOOLS**
**Balance Sheet**
**Governmental Funds**
**June 30, 2025**

| | |
|---|---|
| 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 $705,658,351 and the accumulated depreciation is $303,660,250 | 401,998,101 |
| Right to use leased assets used in governmental activities are not financial resouces and therefore are not reported in the funds | |
| Right to use assets at historical cost | 27,763,891 |
| Accumulated amortization | (11,353,691) |
| 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 | (938,772) |
| Accounts payable for subsequent Pension payment is not a payable in the funds | (10,205,585) |
| 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 $187,865 | (601,177) |
| 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 | 16,942,868 |
| Deferred inflows of resources related to PERS Pension Liability | (8,430,596) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilties in the funds (see Note 7) | (165,041,714) |
| Net position of governmental activities | 235,939,392 |

**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, 2025**

| | General Fund | | Special Revenue Fund | | Capital Projects Fund | Debt Service Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| Local sources: | | | | | | | |
| Municipal tax levy | 76,223,039 | | | | | 603,750 | 76,826,789 |
| Tuition charges | 945,704 | | | | | | 945,704 |
| Other restricted revenues | 155,851 | * | | | | | 155,851 |
| Scholarship donations | | | 10,436 | ** | | | 10,436 |
| Student group receipts | | | 990,055 | ** | | | 990,055 |
| Miscellaneous | 5,471,089 | | 176,519 | | 5,586 | | 5,653,194 |
| Total - Local Sources | 82,795,683 | | 1,177,010 | | 5,586 | 603,750 | 84,582,029 |
| State sources | 684,228,418 | | 51,263,061 | | 4,976,935 | | 740,468,414 |
| Federal sources | 656,530 | | 45,977,135 | | | | 46,633,665 |
| Total revenues | 767,680,631 | | 98,417,206 | | 4,982,521 | 603,750 | 871,684,108 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| Regular instruction | 124,664,773 | | 21,806,291 | | | | 146,471,064 |
| Special education instruction | 40,634,497 | | | | | | 40,634,497 |
| Other special instruction | 19,007,257 | | | | | | 19,007,257 |
| School sponsored/other instructional | 7,164,424 | | | | | | 7,164,424 |
| Support services and undistributed costs: | | | | | | | |
| Tuition | 56,686,144 | | | | | | 56,686,144 |
| Attendance and social work services | 2,688,185 | | | | | | 2,688,185 |
| Health services | 6,611,837 | | | | | | 6,611,837 |
| Student & instruction related services | 51,947,999 | | 57,087,924 | *** | | | 109,035,923 |
| General administrative services | 6,254,363 | | | | | | 6,254,363 |
| School administrative services | 16,854,625 | | | | | | 16,854,625 |
| Central services & administrative information technology | 14,191,507 | | | | | | 14,191,507 |
| Plant operations and maintenance | 60,861,536 | | | | | | 60,861,536 |
| Pupil transportation | 30,200,739 | | | | | | 30,200,739 |
| Allocated benefits | 38,957,520 | | | | | | 38,957,520 |
| Unallocated benefits | 99,475,424 | | | | | | 99,475,424 |
| On-behalf contributions | 98,641,649 | | | | | | 98,641,649 |
| Transfer to charter school | 142,807,707 | | 1,305,124 | | | | 144,112,831 |
| Special Schools | 1,526,256 | | | | | | 1,526,256 |
| Debt service: | | | | | | | |
| Principal | 2,318,750 | | | | | 270,000 | 2,588,750 |
| Interest and other charges | 358,309 | | | | | 333,750 | 692,059 |
| Capital outlay | 4,953,752 | | 2,646,190 | | 15,734,108 | | 23,334,050 |
| Total expenditures | 826,807,253 | | 82,845,529 | | 15,734,108 | 603,750 | 925,990,640 |
| Excess (Deficiency) of revenues | (59,126,622) | | 15,571,677 | | (10,751,587) | - | (54,306,532) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers in | 281,895,860 | | 3,367,329 | | 735,196 | | 285,998,385 |
| Transfers out | (266,997,945) | | (18,994,854) | | (5,586) | | (285,998,385) |
| Total other financing sources and uses | 14,897,915 | | (15,627,525) | | 729,610 | - | - |
| Net change in fund balances | (44,228,707) | | (55,848) | | (10,021,977) | - | (54,306,532) |
| Fund balance—July 1 | 28,870,509 | | 355,948 | | 10,886,142 | - | 40,112,599 |
| Fund balance—June 30 | (15,358,198) | | 300,100 | | 864,165 | - | (14,193,933) |

**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, 2025**

| | | |
|---|---|---|
| **Total net change in fund balances - governmental funds (from B-2)** | | (54,306,532) |
| 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 | (3,573,640) | |
| Non-depreciable capital outlay - Construction in Progress | 7,214,877 | |
| Depreciable Capital outlays | 10,160,713 | |
| | | 13,801,950 |
| Right to use leased assets used in governmental activities are not financial resouces and therefore are not reported in the funds | | |
| Right to use assets at historical cost | 17,565,277 | |
| Accumulated amortization | (2,598,970) | |
| | | 14,966,307 |
| 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 | 2,318,750 | |
| Financed Purchases - Principal | 2,781,154 | |
| Bonds Payable | 875,000 | |
| | | 5,974,904 |
| 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. | | |
| Right to Use Lease Liability | (17,565,277) | |
| | | (17,565,277) |
| 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 | 2,815 | |
| Right to Use Leases | (54,273) | |
| Energy Savings Refunding Bonds - Prior Year | 173,448 | |
| Energy Savings Refunding Bonds | (165,381) | |
| PCIA Revenue Bonds - Prior Year | 111,250 | |
| PCIA Revenue Bonds | (106,625) | |
| Financed Purchases Obligations - Prior Year | 327,019 | |
| Financed Purchases Obligations | (612,493) | |
| | | (324,240) |
| 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 | | (765,612) |

**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, 2025**

| | | |
|---|---|---|
| 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 | 9,862,308 | |
| Less: Pension Expense | (3,445,350) | |
| Decrease in Pension Expense | | 6,416,958 |
| 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 | | (68,081,463) |
| Decrease in On-behalf TPAF Pension Expense | | 68,081,463 |
| 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 | | 4,535,102 |
| Increase in On-behalf State Aid TPAF Post Employment Medical Expense | | (4,535,102) |
| **Change in net assets of governmental activities** | | (31,763,969) |

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

Exhibit B-4

**PATERSON PUBLIC SCHOOLS**
**Statement of Net Position**
**Proprietary Funds**
**Fiscal Year Ended June 30, 2025**

| | Business-type Activities - Enterprise Fund |
|---|---|
| | Food Service Program |
| **ASSETS** | |
| Current assets: | |
| Cash and cash equivalents | 572,180 |
| Accounts receivable: | |
| State | 78,119 |
| Federal | 3,029,058 |
| Inventories | 144,220 |
| Total current assets | 3,823,577 |
| Noncurrent assets: | |
| Capital assets: | |
| Building and building improvements | 1,352,656 |
| Equipment | 3,607,025 |
| Less accumulated depreciation | (4,635,312) |
| Total capital assets (net of accumulated depreciation) | 324,369 |
| Total assets | 4,147,946 |
| **LIABILITIES** | |
| Current Liabilities: | |
| Accounts Payable | 328,176 |
| Accrued Salaries and Wages | 73,282 |
| Interfund Payable | 3,179,101 |
| Total Liabilities | 3,580,559 |
| **NET POSITION** | |
| Invested in capital assets net of related debt | 324,369 |
| Unrestricted | 243,018 |
| Total net position | 567,387 |

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

Exhibit B-5

**PATERSON BOARD OF EDUCATION**
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**
**Proprietary Funds**
**Fiscal Year Ended June 30, 2025**

| | 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 | 326,327 | | | 326,327 |
| Special Functions - Non-Reimbursable Programs | 179,923 | | | 179,923 |
| Total Operating Revenues | 506,250 | - | - | 506,250 |
| Operating Expenses: | | | | |
| Cost of Food - Reimbursable Programs | 7,545,230 | 530,673 | | 8,075,903 |
| Cost of Food - Non-Reimbursable Programs | 51,850 | | | 51,850 |
| Salaries | 7,976,205 | | 24,333 | 8,000,538 |
| Supplies and Materials | 2,031,701 | | | 2,031,701 |
| Employee Benefits | 3,858,630 | | | 3,858,630 |
| Depreciation Expense | 65,869 | | | 65,869 |
| Repairs and Other Expenses | 149,617 | | | 149,617 |
| Other Expenses | 186,838 | | | 186,838 |
| Purchased Services | 685,437 | | 325,000 | 1,010,437 |
| Total Operating Expenses | 22,551,377 | 530,673 | 349,333 | 23,431,383 |
| Operating Income (Loss) | (22,045,127) | (530,673) | (349,333) | (22,925,133) |
| Nonoperating Revenues (Expenses): | | | | |
| State Sources: | | | | |
| School Lunch Program | 178,504 | | | 178,504 |
| Breakfast After the Bell Program | 229,411 | | | 229,411 |
| P-EBT Administrative Costs | 2,952 | | | 2,952 |
| Federal Sources: | | | | |
| National School Lunch Program | 9,866,425 | | | 9,866,425 |
| School Breakfast Program | 5,439,573 | | | 5,439,573 |
| After School Snack Program | 392,623 | | | 392,623 |
| Fresh Fruit and Vegetable Program | | | 437,853 | 437,853 |
| Summer Food Program | | 530,673 | | 530,673 |
| P-EBT Administrative Costs | 2,952 | | | 2,952 |
| Local Food for Schools Program | 158,049 | | | 158,049 |
| School Equipment Grant | 18,519 | | | 18,519 |
| U.S.D.A. Commodities | 1,575,626 | | | 1,575,626 |
| Interest Income | 111,890 | | | 111,890 |
| Cancellation of Prior Year Accounts Payable | 93,513 | | | 93,513 |
| Total Nonoperating Revenues (Expenses) | 18,070,037 | 530,673 | 437,853 | 19,038,563 |
| Income (Loss) Before Contributions & Transfers | (3,975,090) | - | 88,520 | (3,886,570) |
| Change in net assets | (3,975,090) | - | 88,520 | (3,886,570) |
| Total Net Position—Beginning | 4,278,569 | | 175,388 | 4,453,957 |
| Total Net Position—Ending | 303,479 | - | 263,908 | 567,387 |

**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 | 506,250 |
| Payments for Employees Salaries, Payroll Taxes and Benefits | (10,771,742) |
| Payments to Suppliers for Goods and Services | (9,838,837) |
| Net Cash Provided by (used for) Operating Activities | (20,104,329) |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | |
| Receipts from State Subsidy | 425,759 |
| Receipts from Federal Subsidy | 17,937,080 |
| Interest Income | 111,890 |
| Net Cash Provided by (used for) Non-Capital Financing Activities | 18,474,729 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | |
| Acquisition of Capital Assets | (145,818) |
| Net Cash Provided by (used for) Capital and Related Financing Activities | (145,818) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,775,418) |
| Balances—Beginning of Year | 2,347,598 |
| Balances—End of Year | 572,180 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:** | |
| Operating Income (Loss) | (22,925,133) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by | |
| Depreciation and Net Amortization | 65,869 |
| Food Distribution Program | 1,575,626 |
| Increase (Decrease) in Interfund | 1,837,830 |
| (Increase) Decrease in Inventories | 699,123 |
| Increase (Decrease) in Accounts Payable | (1,357,644) |
| Total Adjustments | 2,820,804 |
| Net Cash Provided by (used for) Operating Activities | (20,104,329) |

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

# NOTES TO THE FINANCIAL STATEMENTS

## 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 statues, 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.

## 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.

## 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.

## 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.

## 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.

## 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.

### E. Budgets/Budgetary Control

Annual appropriated budgets are adopted in the spring of the preceding year for the general, and special revenue funds. The budgets are submitted to the county superintendent's 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.

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

### E. 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.

### F. Encumbrances

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

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

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

### G. Cash, Cash Equivalents and Investments

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

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

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

### G. 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.

### H. Tuition Revenues/Receivable

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

### I. Inventories

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

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

### J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2025, 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.

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

### K. Short-Term Interfund Receivables/Payables

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

### L. Capital Assets

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

All capital assets acquired or constructed during the year are recorded at actual cost. Donated 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:

| Description | Governmental Activities Estimated Lives | Business-Type Activity Estimated Lives |
|---|---|---|
| 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 |

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

### M. Compensated Absences

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

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

### N. Unearned Revenue

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

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

### O. Accrued Liabilities and Long-term Obligations

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

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

### P. 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.

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

### Q. 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.

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

### Q. 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.

### R. 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.

### S. 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.

### T. 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.

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

### U. 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.

### V. 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.

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

### V. Fund Balances, (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.

### W. Net Position

Net position represents 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 is 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.

### X. 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.

### Y. 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.

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

### Z. 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.

### AA. 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.

### AB. Recently Issued Accounting Pronouncements

During fiscal year 2025, the District adopted the following GASB statements:

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.

GASB Statement No. 102, *Certain Risk Disclosures*, will be effective beginning with the fiscal year ending June 30, 2025. 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.

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

### AB. Recently Issued Accounting Pronouncements, (continued)

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

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.

In September 2024, the Government Accounting Standards Board issued GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. 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.

## 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, 2025, $387,244 of the District's bank balance of $53,637,559 was exposed to custodial credit risk. Those balances exposed to custodial credit risk are on deposit with the New Jersey Asset & Rebate Management Program which is a qualified investment pool under N.J.S.A. 40A:5-15.1.

### 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.

## NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS, (continued)

### Credit Risk

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

### Concentration of Credit Risk

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

## NOTE 3. RECEIVABLES

Receivables at June 30, 2025, 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 | $ 2,675,497 | $ 78,119 | $ 2,753,616 |
| Federal Aid | 8,896,390 | 3,029,058 | 11,925,448 |
| Other | 923,589 | | 923,589 |
| Tax Levy Receivable | 13,307,590 | | 13,307,590 |
| Interfunds | 5,510,837 | | |
| Gross Receivables | 31,313,903 | 3,107,177 | 28,910,243 |
| Less: Allowance for Uncollectibles | | | |
| Total Receivables, Net | $ 31,313,903 | $ 3,107,177 | $ 28,910,243 |

## NOTE 4. INTERFUND BALANCE AND ACTIVITY

Balances due to/from other funds at June 30, 2025 consisted of the following:

| | | |
|---|---|---|
| $ | 1,611,080 | Due to the General Fund from the Special Revenue Fund for reimbursement of expenditures. |
| | 154,692 | Due to the Special Revenue Fund from the General Fund for reimbursement of expenditures. |
| | 565,964 | Due to the General Fund from the Capital Projects Fund for interest earnings and reimbursement for expenditures. |
| | 3,179,101 | Due to the General Fund from the Proprietary Fund for shared operational services. |
| $ | 5,510,837 | |

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

Interfund transfers for the year ended June 30, 2025 consisted of the following:

| | | |
|---|---|---|
| $ | 18,994,854 | Contribution from Special Revenue Fund to School Based Budgets. |
| | 3,367,329 | Transfer from the General Fund to the Special Revenue Fund for Preschool Education. |
| | 735,196 | Transfer from the General Fund to the Capital Projects Fund for Capital Outlay funding. |
| | 5,586 | Transfer from the Capital Projects Fund to the General Fund for interest earnings. |

## NOTE 5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2025 was as follows:

| | Balance 6/30/2024 | Additions | Retirements | Balance 6/30/2025 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| Capital assets that are not being depreciated: | | | | |
| Land | $ 9,006,387 | | | $ 9,006,387 |
| Construction in progress | 134,591,153 | 7,214,877 | (4,054,548) | 137,751,482 |
| Total capital assets not being depreciated | 143,597,540 | 7,214,877 | (4,054,548) | 146,757,869 |
| Building and building improvements | 507,925,538 | 8,684,812 | 4,054,548 | 520,664,898 |
| Machinery and equipment | 36,759,683 | 1,475,901 | | 38,235,584 |
| Right to use leased assets | 10,198,614 | 17,565,277 | | 27,763,891 |
| Totals at historical costs | 554,883,835 | 27,725,990 | 4,054,548 | 586,664,373 |
| Less accumulated depreciation/amortization for: | | | | |
| Building and building improvements | (275,617,154) | (2,942,473) | | (278,559,627) |
| Machinery and equipment | (24,469,456) | (631,167) | | (25,100,623) |
| Right to use leased assets | (8,754,721) | (2,598,970) | | (11,353,691) |
| Total accumulated depreciation/amortization | (308,841,331) | (6,172,610) | - | (315,013,941) |
| Total capital assets being depreciated, net of accumulated depreciation/amortization | 246,042,504 | 21,553,380 | 4,054,548 | 271,650,432 |
| **Governmental Activities Capital Assets, Net** | $ 389,640,044 | $ 28,768,257 | $ - | $ 418,408,301 |
| Business-type activities: | | | | |
| Building and building improvements | $ 1,352,656 | | | $ 1,352,656 |
| Equipment | 3,461,207 | 145,818 | | 3,607,025 |
| Totals at historical costs | 4,813,863 | 145,818 | - | 4,959,681 |
| Less accumulated depreciation for: | | | | |
| Building and building improvements | (1,352,656) | | | (1,352,656) |
| Equipment | (3,216,787) | (65,869) | | (3,282,656) |
| Total accumulated depreciation/amortization | (4,569,443) | (65,869) | - | (4,635,312) |
| **Business-type Activities Capital Assets, Net** | $ 244,420 | $ 79,949 | $ - | $ 324,369 |

Depreciation expense was not allocated to governmental functions. It appears on the statement of activities as “unallocated depreciation”.

## NOTE 6. LONG-TERM OBLIGATION ACTIVITY

Changes in long-term obligations for the fiscal year ended June 30, 2025 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Amounts Due Within One Year | Long-Term Portion |
|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | |
| Long-Term Debt Obligations | | | | | | |
| General Bond Obligation Debt | $ 22,950,000 | | $ 875,000 | $ 22,075,000 | $ 935,000 | $ 21,140,000 |
| Total Bonds Payable | 22,950,000 | - | 875,000 | 22,075,000 | 935,000 | 21,140,000 |
| Financed Purchases | 20,955,098 | | 2,781,154 | 18,173,944 | 2,540,239 | 15,633,705 |
| Compensated Absences Payable | 8,808,208 | 3,382,399 | 2,616,787 | 9,573,820 | | 9,573,820 |
| Net Pension Liability | 106,605,886 | | 8,121,667 | 98,484,219 | | 98,484,219 |
| Right-to-Use Lease Liability | 1,488,204 | 17,565,277 | 2,318,750 | 16,734,731 | 1,780,453 | 14,954,278 |
| Total Other Liabilities | $ 137,857,396 | $ 20,947,676 | $ 15,838,358 | $ 142,966,714 | $ 4,320,692 | $ 138,646,022 |

### 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, 2025 consisted of the following:

| Issue | Amount Issued | Issue Date | Interest Rates | Date of Maturity | Principal Balance June 30, 2025 |
|---|---|---|---|---|---|
| Refunding School Bonds | $ 17,010,000 | 7/9/2020 | 2.0%-5.0% | 2/1/2042 | $ 14,385,000 |
| Lease Revenue Bonds | $ 8,215,000 | 8/18/2022 | 4.0%-5.0% | 8/1/2042 | 7,690,000 |
| | | | | | $ 22,075,000 |

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

A. Bonds and Loans Payable: (continued)

Principal and interest due on serial bonds outstanding is as follows:

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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 | 980,000 | 630,019 | 1,610,019 |
| 2031-2035 | 5,990,000 | 2,441,894 | 8,431,894 |
| 2036-2040 | 6,895,000 | 1,334,131 | 8,229,131 |
| 2041-2043 | 4,520,000 | 208,050 | 4,728,050 |
| | $ 22,075,000 | $ 7,594,170 | $ 29,669,170 |

B. Bonds Authorized But Not Issued

As of June 30, 2025, the District has authorized but not issued bonds of $2,254,804.

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, 2025:

**Energy Savings Program:**

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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 | 671,000 | 245,088 | 916,088 |
| 2031-2035 | 4,175,000 | 847,148 | 5,022,148 |
| 2036-2037 | 2,258,000 | 117,956 | 2,375,956 |
| | $ 9,386,000 | $ 2,393,991 | $ 11,779,991 |

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

C. Financed Purchases Payable, (continued)

**Equipment:**

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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 | 2,373,845 | 128,648 | 2,502,493 |
| | $ 8,787,944 | $ 1,222,029 | $ 10,009,973 |

D. Compensated Absences

District employees are entitled to sick, vacation, and personal leave in accordance with Board policy and negotiated agreements. Unused leave may accumulate and, in certain cases, is payable upon retirement, resignation or termination.

Effective for the year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences*, which requires recognition of a liability for leave that (a) has not been used and (b) has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more than likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In the government-wide financial statements, compensated absences are reported as a liability in the governmental fund statements.

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

At June 30, 2025, the District's compensated absence liability was $9,573,820.

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.

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

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. The administration building lease was extended in 2025 for an additional ten years through December 31, 2034 at an interest rate of 4%. The Food Service building lease was extended in 2025 for an additional five years through June 30, 2029 at an interest rate of 4%. For the year ended June 30, 2025, the value of the lease liabilities was $16,734,731. The value of the right to use assets for the year ended June 30, 2025 was $16,410,200 with accumulated amortization of $11,353,691.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025 were as follows:

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2026 | $ 1,780,453 | $ 633,466 | $ 2,413,919 |
| 2027 | 1,706,059 | 567,423 | 2,273,482 |
| 2028 | 1,868,180 | 496,241 | 2,364,421 |
| 2029 | 2,040,610 | 418,387 | 2,458,997 |
| 2030 | 1,391,169 | 348,597 | 1,739,766 |
| 2031-2035 | 7,948,260 | 772,700 | 8,720,960 |
| | $ 16,734,731 | $ 3,236,814 | $ 19,971,545 |

| | |
|---|---|
| Total minimum lease payments | $ 19,971,545 |
| Less: Amount representing interest | (3,236,814) |
| Present value of lease payments | $ 16,734,731 |

## 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.

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

***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.

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:

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

Service retirement benefits of 1/55$^{th}$ of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60$^{th}$ 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.

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

***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.

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:

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

Service retirement benefits of $1/55^{th}$ of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of $1/60^{th}$ 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.

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

Defined Contribution Retirement Program, (continued)

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.

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 Ending | PERS | DCRP |
|---|---|---|
| 6/30/2025 | $ 9,862,413 | $ - |
| 6/30/2024 | 9,836,931 | - |
| 6/30/2023 | 8,724,156 | - |

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 Ending | Pension Contributions | Post-Retirement Medical Contributions | NCGI Premium | Long-term Disability Insurance Contribution |
|---|---|---|---|---|
| 6/30/2025 | $ 64,371,751 | $ 19,042,477 | $ 797,393 | $ 27,632 |
| 6/30/2024 | 68,833,569 | 18,947,629 | 785,010 | 26,314 |
| 6/30/2023 | 67,881,515 | 18,079,713 | 941,778 | 25,865 |

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 $14,402,395 during the year ended June 30, 2025 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.

## 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, 2025, the District had a liability of $98,484,219 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023, which was rolled forward to June 30, 2024. 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, 2025, the District's proportion was 0.7247857448 percent, which was a decrease of (0.0112204185) percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of $3,445,350. At June 30, 2025, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference in Actual and Expected Experience | $ 1,972,820 | $ 262,192 |
| Changes of Assumptions | 122,348 | 1,120,524 |
| Net Difference Between Projected & Actual Inestment Earnings on Pension Plan Investments | | 4,566,444 |
| Changes in Proportion | 4,642,115 | 2,481,436 |
| District Contributions Subsequent to the Measurement Date | 10,205,585 | |
| | $ 16,942,868 | $ 8,430,596 |

The $10,205,585 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, 2025 the plan measurement date is June 30, 2024) will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. 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: | |
|---|---|
| 2025 | $ (4,181,400) |
| 2026 | 3,235,442 |
| 2027 | (1,861,419) |
| 2028 | (1,074,582) |
| 2029 | 27,967 |

## NOTE 7. PENSION PLANS: (continued)

### 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, 5.08, 5.04, 5.13 and 5.21 for years 2024, 2023, 2022, 2021 and 2019 amounts, respectively.

### Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2024 and June 30, 2023 are as follows:

| | June 30, 2024 | June 30, 2023 |
|---|---|---|
| Collective Deferred Outflows of Resources | $ 1,079,580,780 | $ 1,080,204,730 |
| Collective Deferred Inflows of Resources | 1,611,322,898 | 1,780,216,457 |
| Collective Net Pension Liability | 13,588,045,796 | 14,484,374,047 |
| District's Proportion | 0.7247857448% | 0.7360061633% |

### Actuarial Assumptions

The collective total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of July 1, 2023, which rolled forward to June 30, 2024. 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% |

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

**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.

The actuarial assumptions used in the July 1, 2023 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.

**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, 2024) 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 PERS's target asset allocation as of June 30, 2024 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| U.S. Equity | 28.00% | 8.63% |
| Non-U.S. Developed Market Equity | 12.75% | 8.85% |
| International Small Cap Equity | 1.25% | 8.85% |
| Emerging Market Equity | 5.50% | 10.66% |
| Private Equity | 13.00% | 12.40% |
| Real Estate | 8.00% | 10.95% |
| Real Assets | 3.00% | 8.20% |
| High Yield | 4.50% | 6.74% |
| Private Credit | 8.00% | 8.90% |
| Investment Grade Credit | 7.00% | 5.37% |
| Cash Equivalents | 2.00% | 3.57% |
| U.S. Treasuries | 4.00% | 3.57% |
| Risk Mitigation Strategies | 3.00% | 7.10% |

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2024. 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.

**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, 2024 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, 2024 | | |
|---|---|---|---|
| | 1% Decrease 6.00% | At Current Discount Rate 7.00% | 1% Increase 8.00% |
| District's proportionate share of the pension liability | $ 131,133,850 | $ 98,484,219 | $ 70,699,563 |

**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.

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

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2025 was as follows:

| | |
|---|---|
| Net Pension Liability: | |
| District's proportionate share | $ - |
| State's proportionate share associated with the District | 798,366,621 |
| | $ 798,366,621 |

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023 rolled forward to June 30, 2024. 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, 2024, the proportion of the TPAF net pension liability associated with the District was 0.0167026286%.

For the year ended June 30, 2025, the District recognized on-behalf pension expense and revenue of $84,239,253 for contributions provided by the State in the District-Wide Financial Statements.

**Actuarial Assumptions**

The total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of July 1, 2023, which was rolled forward to June 30, 2024. 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%-5.65% (based on years of service) |
| Investment Rate of Return | 7.00% |

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.

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

**Mortality Rates**

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**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, 2024 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| U.S. Equity | 28.00% | 8.63% |
| Non-U.S. Developed Market Equity | 12.75% | 8.85% |
| International Small Cap Equity | 1.25% | 8.85% |
| Emerging Market Equity | 5.50% | 10.66% |
| Private Equity | 13.00% | 12.40% |
| Real Estate | 8.00% | 10.95% |
| Real Assets | 3.00% | 8.20% |
| High Yield | 4.50% | 6.74% |
| Private Credit | 8.00% | 8.90% |
| Investment Grade Credit | 7.00% | 5.37% |
| Cash Equivalents | 2.00% | 3.57% |
| U.S. Treasuries | 4.00% | 3.57% |
| Risk Mitigation Strategies | 3.00% | 7.10% |

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2024. 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.

## NOTE 7. PENSION PLANS: (continued)

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

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

## NOTE 8. POST-RETIREMENT BENEFITS

### General Information about the OPEB Plan

### State Health Benefit State Retired Employees Plan

The State of New Jersey sponsors and administers the post-retirement health benefit program for school districts.

The State of New Jersey reports a liability as a result of its statutory requirements to pay other postemployment (health) benefits for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of new Jersey in accordance with N.J.S.A. 52:14-17.32f. According to N.J.S.A. 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: The Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011, will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The total non-employer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits is the responsibility of the individual local education employers.

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

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

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

**Plan Membership**

Member of the defined benefit OPEB plan consisted of the following at June 30, 2023:

| | |
|---|---|
| Active Plan Members | 219,185 |
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 153,556 |
| Total | 372,741 |

**Measurement Focus and Basis of Accounting**

The financial statements of the post-employment health benefit plans are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the postemployment health benefit plan. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of the plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

**Total Nonemployer OPEB Liability**

The State of New Jersey, a non-employer contributing entity, is the only entity that has a legal obligation to make employer contributions to the OPEB Plan for qualified retired TPAF, PERS, PFRS and ABP pension participants. The District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is 0.00%. Accordingly, the District did not recognize any portion of the collective net OPEB liability on the statement of net position.

The State's proportionate share of the net OPEB liability associated with the District as of June 30, 2024 is $1,006,591,400. Since the OPEB liability associated with the District is 100% attributable to the State, the OPEB liability will be referred to as the total non-employer OPEB liability.

The total non-employer OPEB liability was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2023, which was rolled forward to June 30, 2024. For the June 30, 2024, measurement date, the State's proportionate share of the non-employer OPEB liability associated with the District was 1.6874782229%, which was an increase/(decrease) of (0.0259956678)% from its proportion measured as of June 30, 2023.

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

**Total Nonemployer OPEB Liability, (continued)**

The actuarial assumptions and other inputs vary for each plan member depending on the pension plan the member is enrolled in. The actuarial valuation at July 1, 2023, which was rolled forward to June 30, 2024, used the following actuarial assumptions, applied to all periods in the measurement:

| | TPAF/ABP* | PERS* | PFRS* |
|---|---|---|---|
| Salary Increases | 2.75-5.65% | 2.75-6.55% | 3.25-16.25% |

*Based on service years

**Mortality Rates** – 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 for current disabled retirees. Future disabled retirees was based on the Pub-2010 "Safety" (PFRS), "General" (PERS) and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021**.**

**Experience Studies** – The actuarial assumptions used in the July 1, 2023 valuation were based on the results of the TPAF, PERS, and PFRS experience studies prepared for July 1, 2018 to June 30, 2021. 100% of active members are considered to participate in the plan upon retirement.

**Health Care Trend Assumptions** – For pre-Medicare medical benefits, the trend rate is initially 7.50% and decreases to a 4.50% long-term rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 19.36% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For HMO the trend is increasing to 22.88% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For prescription drug benefits, the initial trend rate is 12.25% and decreases to a 4.50% long-term trend rate after nine years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

**Discount Rate** – The discount rate used to measure the total OPEB liability was 3.93%. 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.

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

**Changes in the Total OPEB Liability**

The change in the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2025 (measurement date June 30, 2024) is as follows:

| | |
|---|---|
| Balance, June 30, 2024 | $ 897,203,514 |
| Changes for the Year: | |
| Service Costs | 33,739,915 |
| Interest Costs | 33,134,604 |
| Changes in Benefit Terms | - |
| Difference between Expected and Actual Experience | (8,354,106) |
| Changes in Assumptions | 75,306,424 |
| Member Contributions | 866,483 |
| Gross Benefit Payments | (25,305,434) |
| Net Changes | 109,387,886 |
| Balance, June 30, 2025 | $ 1,006,591,400 |

Differences between expected and actual experience reflect a decrease in liability for the measurement period from June 30, 2023 to June 30, 2024 due to combined effect of updates in census information and premium and claims experience.

Changes in assumptions reflect an increase in the liability for the measurement period from June 30, 2023 to June 30, 2024 due to the combined effect of the discount rate change and changes in the trend update.

**Sensitivity of the Total Non-Employer OPEB Liability to Changes in the Discount Rate**

The State's proportionate share of the total non-employer OPEB liability as of June 30, 2024, associated with the District, using a discounted rate of 3.93%, as well as using a discount rate that is 1% lower or 1% higher than the current rate used is as follows:

| | Decrease 2.93% | Discount Rate 3.93% | Increase 4.93% |
|---|---|---|---|
| District's proportionate share of the pension liability | $ 1,178,934,108 | $ 1,006,591,400 | $ 867,992,091 |

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

**Sensitivity of the Total Non-Employer OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The State's proportionate share of the total non-employer OPEB liability as of June 30, 2024, associated with the District, using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rate used is as follows:

| | 1% Decrease | Healthcare Cost Trend Rate | 1% Increase |
|---|---|---|---|
| District's proportionate share of the pension liability | $ 838,497,965 | $ 1,006,591,400 | $ 1,225,544,193 |

**OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to the Total Non-Employer OPEB Liability**

**OPEB Expense** – For the fiscal year ended June 30, 2025, the District recognized $2,415,339 in OPEB revenue and expense in the government-wide financial statements for the State's proportionate share of the OPEB Plan's OEPB expense associated with the District. This revenue and expense was based on the OPEB Plan's June 30, 2024 measurement date.

**Deferred Outflows and Inflows of Resources** – In accordance with GASB No. 75, the District's proportionate share of the OPEB liability is $ -0-. As such, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources by the District, however, at June 30, 2025, the State's proportionate share of the total non-employer OPEB liability's deferred outflows of resources and deferred inflows of resources associated with the District from the following sources are:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between Expected and Actual Experience | $ 107,643,094 | $ 187,980,128 |
| Change of Assumptions | 168,831,826 | 196,803,968 |
| Total | $ 276,474,920 | $ 384,784,096 |

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

### OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to the Total Non-Employer OPEB Liability, (continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the State's proportionate share of the total non-employer OPEB liability associated with the District will be recognized in OPEB expense as follows:

| Year Ended June 30: | |
|---|---|
| 2025 | (35,704,972) |
| 2026 | (29,938,828) |
| 2027 | (14,219,992) |
| 2028 | 3,737,261 |
| 2029 | (25,948,786) |
| Thereafter | (6,233,859) |

## NOTE 9. DEFERRED COMPENSATION

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

| | |
|---|---|
| AXA Equitable | Boston Mutual Life |
| AIG Valic | Colonial Life |
| MetLife | |

## NOTE 10. RISK MANAGEMENT

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

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

**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 $350,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Employees Reinsurance Corporation. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2025, 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 $10,835,634 reported at June 30, 2025 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, 2025 and 2024 are as follows:

| **Governmental Activities:** | Fiscal Year Ended June 30, 2025 | Fiscal Year Ended June 30, 2024 |
|---|---|---|
| Unpaid Claims, Beginning of Year | $ 6,692,195 | $ 5,048,504 |
| Incurred Claims (Including IBNR) | 5,713,780 | 1,998,501 |
| Claim Payments | (1,570,341) | (354,810) |
| Unpaid Claims, End of Year | $ 10,835,634 | $ 6,692,195 |

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.

## 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:

| Fiscal Year | Interest Earnings/ District Contributions | Employee Contributions | Amount Reimbursed | Ending Balance |
|---|---|---|---|---|
| 2024-2025 | $ 155,851 | $ 1,310,541 | $ 1,331,150 | $ 4,531,501 |
| 2023-2024 | 173,503 | 930,994 | 722,498 | 4,396,259 |
| 2022-2023 | 83,564 | 873,646 | 994,686 | 4,014,260 |

## 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 $8,608,670 in the capital reserve account at June 30, 2025.

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, 2024 to June 30, 2025 fiscal year is as follows:

| | |
|---|---|
| Beginning Balance, July 1, 2024 | $ 12,913,619 |
| Decreased by: | |
| Withdrawal from Capital Reserve | (4,304,949) |
| Ending Balance, June 30, 2025 | $ 8,608,670 |

The balance in the capital reserve amount at June 30, 2025 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, 2024 to June 30, 2025 fiscal year is as follows:

| | |
|---|---|
| Beginning Balance, July 1, 2024 | $ 1,000,000 |
| Ending Balance, June 30, 2025 | $ 1,000,000 |

## NOTE 13. FUND BALANCE APPROPRIATED

**General Fund [Exhibit B-1]** - Of the $(15,358,198) General Fund fund balance at June 30, 2025, $19,704,121 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7; ($19,704,121 of the total restricted for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2026); $8,608,670 has been restricted in the Capital Reserve Account; $1,000,000 has been restricted in the Emergency Reserve Account; $129,500 is assigned for encumbrances; $3,397,517 has been restricted in the Unemployment Compensation; $3,976,075 is designated by the BOE for subsequent year's expenditures; and $(52,174,081) is unrestricted and unassigned.

**Special Revenue Fund:** Of the $300,100 Special Revenue Fund fund balance at June 30, 2025, $239,736 is restricted for the Student Groups and $60,364 is restricted for Scholarships.

## NOTE 14. DEFICIT FUND EQUITY

The District has a deficit fund balance of $(52,174,081) in the General Fund as of June 30, 2025 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.

## NOTE 14. DEFICIT FUND EQUITY: (continued)

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 $(52,174,081) 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, 2025 is $19,704,121 of which $-0- is the result of current year operations.

## NOTE 16. INVENTORY

Inventory in the Food Service Fund at June 30, 2025 consisted of the following:

| | | |
|---|---|---|
| Food | $ | 92,875 |
| Supplies | | 51,345 |
| | $ | 144,220 |

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.

## NOTE 17. 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.

## NOTE 17. RIGHT TO USE LEASED ASSETS: (continued)

The following schedules identify the lease asset quantitative disclosure and analysis of the lease liability through December 31, 2035.

| | Balance July 1, 2024 | Increases | Decreases | Balance June 30, 2025 |
|---|---|---|---|---|
| Right to use assets | | | | |
| Leased Building | $ 10,198,614 | 17,565,277 | | $ 27,763,891 |
| Total right to use assets | 10,198,614 | 17,565,277 | | 27,763,891 |
| Less accumulated amortization for: | | | | |
| Leased Building | (8,754,721) | (2,598,970) | | (11,353,691) |
| Total accumulated amortization | (8,754,721) | (2,598,970) | | (11,353,691) |
| Right to use leased asset, net | $ 1,443,893 | 14,966,307 | - | $ 16,410,200 |

| Lease Description | Role | Classification | Net Asset Balance | Accumulated Amortization | Gross Asset Balance |
|---|---|---|---|---|---|
| Alexander Hamilton Academy | Lessee | Building | | 1,081,377 | 1,081,377 |
| Saint Paul Parish - Young Men's Academy | Lessee | Building | | 28,928 | 28,928 |
| Facilities, Food Services & Warehouse | Lessee | Building | | 1,072,430 | 1,072,430 |
| Facilities, Food Services & Warehouse | Lessee | Building | 2,635,665 | 658,916 | 3,294,581 |
| Saint Bonaventure - PS 29 | Lessee | Building | | 646,860 | 646,860 |
| 90 Delaware - Administration Building | Lessee | Building | | 4,933,752 | 4,933,752 |
| 90 Delaware - Administration Building | Lessee | Building | 13,557,161 | 713,535 | 14,270,696 |
| Saint Teresa's - STAR Program | Lessee | Building | | 300,206 | 300,206 |
| Konica Minolta | Lessee | Copiers | 217,374 | 1,869,417 | 2,086,791 |
| Trailers | Lessee | Equipment | | 48,270 | 48,270 |
| | | | $ 16,410,200 | $ 11,353,691 | $ 27,763,891 |

## NOTE 18. 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 Compliant 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.

**NOTE 18. 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.

**NOTE 18. 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. On 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 in 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.

**NOTE 18. 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 and 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.

**NOTE 18. CONTINGENT LIABILITIES: (continued)**

**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.

**Docket No. PAS-L-3022-23:**

Teacher who resigned in May 2022, alleges that he was forced to resign on lieu of termination and that the Defendant breached his contract and improperly reported him to the New Jersey Department of Education and defamed him. The Complaint was served in November 2023, and counsel are gathering facts to prepare and file responsive pleadings. The Complaint claims damages of $5,595,803. Based on Plaintiff's conduct and resignation, Defendant intends to vigorously defend against this claim.

**Docket No. PAS-L-4012-21:**

On December 22, 2021, Plaintiff filed the Complaint. The Complaint contains the following causes of action against the Paterson Board of Education and Paterson Public School District: (1) Defamation; (2) Defamation Per Se; (3) False Light; and (4) Tortious Interference with Prospective Economic Advantage.

All of these cause of action are predicated on the same set of alleged facts. As alleged in the Complaint, in or around February 16, 2015, Plaintiff was hired by the BOE as the Principal for Young Men's Leadership Academy located at 45 Smith Street, Paterson, New Jersey. On May 13, 2019, Plaintiff was advised that he would not be renewed as the Principal for Young Men's Leadership Academy due to substandard performance with Plaintiff's refutes. On May 17, 2019, the Paterson Press published an article titled "Principal of Paterson all-boys school is fired after receiving low evaluation score" and it is noted therein that "District officials [who are unidentified] declined to discuss details of Plaintiff's termination other than it resulted from a low evaluation score." On May 19, 2019, the Paterson Times published an article titled "Paterson fires principal of Young Men's Leadership Academy" and it is noted therein that the "school was placed in a list with the worst-performing schools in New Jersey prompting school officials to identify the school's shortcomings and devise a 'turnaround' plan…" Plaintiff asserts that these articles are defamatory and have interfered with his ability to gain employment.

**NOTE 18. CONTINGENT LIABILITIES: (continued)**

**Docket No. PAS-L-4012-21: (continued)**

The parties have exchanged written discovery. Plaintiff's deposition was completed, and he confirmed that his causes of action are limited to the articles and the same being presented to other schools that, allegedly, declined to provide Plaintiff with employment as a result of the articles. To date, Plaintiff has not noticed any depositions nor has any BOE official been deposed. The current discovery end date has been extended to January 5, 2024. Currently, the claim presents as defensible and there have been no discussions between this firm and Plaintiff's counsel relative to resolution. The Firm will continue to vigorously defend the matter and we anticipate on filing a motion for summary judgement at the conclusion of discovery.

**Docket No. PAS-L-584-23**

Plaintiff has asserted claims under the New Jersey Law Against Discrimination ("NJLAD") for discrimination based on age, ethnicity and national origin and for retaliation against his former employer, the Paterson Board of Education ("PBOE") and four individuals employed in leadership roles with the PBOE. Plaintiff is currently employed by the PBOE in the Technology Department. Plaintiff alleges that he was passed over for newly created positions due to his age and national origin. Plaintiff subsequently filed and Affirmative Action complaint with the PBOE Affirmative Action Officer, alleging age discrimination in the hiring process. Plaintiff's allegations were investigated, and his complaint was deemed unfounded. Plaintiff alleges that he has experienced retaliation as a result of having filed the Affirmative Action complaint, including, having projects and job responsibilities taken away and being excluded from network-related meetings. Plaintiff also brought claims under §1983 for alleged violation of his Fourth and Fourteenth Amendment rights resulting from Defendant's requirement that employees test for COVID-19 if they opted to not obtain the vaccine.

Plaintiff initially filed the complaint in the Superior Court of New Jersey, Passaic County. Defendants removed the case to the District of New Jersey. The parties completed paper discovery and commenced depositions. In February 2025, Plaintiff voluntarily dismissed the §1983 claim as no longer viable based on a Supreme Court decision and the case was remanded to the Superior Court of New Jersey, Passaic County.

The parties completed discovery and depositions, which numbered fifteen. Following the completion of discovery, Defendants filed a Motion for Summary Judgement, which was decided on November 5, 2025. The Judge partially granted the motion and dismissed Plaintiff's claims against the individual defendants as well as his claim for punitive damages. The parties prepared for and appeared at the initial trial date of November 17, 2025 at which time the Judge conferenced the case and rescheduled trial for January 20, 2026. Subsequently, while preparing to appear for trial on the new date, it was learned that a witness critical to both parities' case had gone out on medical leave and is not expected to return until mid to late February. Accordingly, the parties informed the Court and jointly requested an adjournment of the trial date. The Court granted the adjournment request, and the trial is currently scheduled to commence on March 2, 2026.

**NOTE 18. CONTINGENT LIABILITIES: (continued)**

**Docket No. PAS-L-584-23: (continued)**

Plaintiff has not yet made a settlement demand and declined to obtain an economic expert report. Based on discussions with Plaintiff's counsel so far, it appears that Plaintiff's bottom line is not monetary, rather he is demanding the job title that he sought in 2021. Jury verdicts for similar cases vary widely from around $100,000 - $1,000,000. Settlements for similar cases have ranged from approximately $115,000 - $450,000. Plaintiff demands punitive damages and attorney's fees. While punitive damages are no longer available, Plaintiff can obtain attorneys' fees if he prevails on any of his NJLAD claims. The parties have engaged in voluminous document discovery, taken numerous depositions, and have commenced significant trial preparations. It is likely that Plaintiff's attorney's fees will be $100,000 - $125,000 as of the anticipated commencement of trial.

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, have reduced the number of claims to be presented to the jury, and have decreased the available damages. However, while the Defendants have strong arguments in defense, the Plaintiff's discrimination and retaliation claims have survived summary judgement and will be presented at trial, subjecting the Defendants to the risk of an unfavorable verdict.

**Docket No. PAS-L-1068-23**

Plaintiff brought suit for race discrimination and aiding and abetting under the NJLAD. Plaintiff alleges that the Paterson BOE discriminated against him for failing to hire him in an administrative position. Plaintiff alleges that he received only one interview after submitting approximately 47 applications between 2016-2023. Plaintiff passed away unexpectedly after the filing of the lawsuit and his Estate has substituted in as Plaintiff. Parties have engaged in written discovery. On or about August 30, 2024, the case was consolidated with Docket No. PAS-L-1693-23 for the purposes of discovery only.

In June 2024, the parties attended court-ordered mediation which was unsuccessful. At the mediation, Plaintiff demanded approximately $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, we will continue to vigorously defend this matter. We are in the process of finalizing a rebuttal expert report, and will be filing a summary judgement motion by January 30, 2026. There is a current trial date in this matter of March 23, 2026.

## NOTE 18. CONTINGENT LIABILITIES: (continued)

**Docket No. PAS-L-1693-23**

Plaintiff brough suit for race discrimination and aiding and abetting under the NJLAD. Plaintiff alleges that he was discriminated against on the basis of race because he did not receive an administrative position with the school system. On or about August 30, 2024, the case was consolidated with Docket No. PAS-L-1068-23 for the purposes of discovery only.

In June 2024, the parties attended court-ordered mediation which was unsuccessful. At the mediation, Plaintiff demanded approximately $975,000. Plaintiff's economic expert alleges that Plaintiff's economic damages are $475,937 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, we will continue to vigorously defend this matter. We are in the process of finalizing a rebuttal expert report, and will be filing a summary judgement motion by January 30, 2026. There is a current trial date in this matter of March 23, 2026.

## NOTE 19. SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 28, 2026, 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, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Local Sources: | | | | | |
| Local Tax Levy | 76,223,039 | - | 76,223,039 | 76,223,039 | - |
| Tuition | 500,000 | - | 500,000 | 945,704 | 445,704 |
| Other Resctricted Miscellaneous Revenue | | - | | 155,851 | 155,851 |
| Miscellaneous, Including Interest | 5,320,000 | - | 5,320,000 | 5,452,665 | 132,665 |
| Adult Education Testing Center Fees | 18,205 | - | 18,205 | 18,424 | 219 |
| Total - Local Sources | 82,061,244 | - | 82,061,244 | 82,795,683 | 734,439 |
| **State Sources:** | | | | | |
| Categorical Special Education Aid | 32,090,452 | - | 32,090,452 | 32,090,452 | - |
| Extraordinary Aid | 6,000,000 | - | 6,000,000 | 6,722,893 | 722,893 |
| Categorical Security Aid | 14,491,836 | - | 14,491,836 | 14,491,836 | - |
| Equalization Aid | 529,820,396 | - | 529,820,396 | 529,820,396 | - |
| Categorical Transportation Aid | 7,171,740 | - | 7,171,740 | 7,171,740 | - |
| Non-Public Transportation Aid | - | - | - | 198,475 | 198,475 |
| Other State Aid | - | - | - | 728,829 | 728,829 |
| Menstrual Reimbursement | - | - | - | 214,830 | 214,830 |
| On Behalf TPAF Pension Contributions (Non-Budgeted) | - | - | - | 64,371,751 | 64,371,751 |
| On-Behalf TPAF Pension Non Contributory Group Insurance | - | - | - | 797,393 | 797,393 |
| On-Behalf TPAF Long Term Disability Insurance Contributions | - | - | - | 27,632 | 27,632 |
| On Behalf TPAF Post Retirement Medical Benefits | - | - | - | 19,042,477 | 19,042,477 |
| On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted) | - | - | - | 14,402,395 | 14,402,395 |
| Total State Sources | 589,574,424 | - | 589,574,424 | 690,081,099 | 100,506,675 |
| **Federal Sources:** | | | | | |
| Special Education Medicare Incentive Program | 1,708,902 | - | 1,708,902 | 656,530 | (1,052,372) |
| Total - Federal Sources | 1,708,902 | - | 1,708,902 | 656,530 | (1,052,372) |
| **Total Revenues** | 673,344,570 | - | 673,344,570 | 773,533,312 | 100,188,742 |
| **EXPENDITURES:** | | | | | |
| **Current Expense:** | | | | | |
| **Regular Programs - Instruction** | | | | | |
| Kindergarten - Salaries of Teachers | 5,634,410 | (320,715) | 5,313,695 | 5,313,695 | - |
| Grades 1-5 - Salaries of Teachers | 40,403,425 | (2,167,130) | 38,236,295 | 38,232,560 | 3,735 |
| Grades 6-8 - Salaries of Teachers | 24,761,636 | (2,374,858) | 22,386,778 | 22,386,778 | - |
| Grades 9-12 - Salaries of Teachers | 31,285,122 | (2,823,804) | 28,461,318 | 28,455,703 | 5,615 |
| **Regular Programs - Home Instruction:** | | | | | |
| Salaries of Teachers | 750,000 | 197,713 | 947,713 | 947,713 | - |
| Purchased Professional-Educational Services | 50,000 | (50,000) | - | - | - |
| **Regular Programs - Undistributed Instruction** | | | | | |
| Other Salaries for Instruction | 3,879,844 | (523,530) | 3,356,314 | 3,356,314 | - |
| Purchased Professional-Educational Services | 11,022,983 | 10,207,051 | 21,230,034 | 21,230,034 | - |
| Purchased Technical Services | 265,000 | (35,837) | 229,163 | 229,163 | - |
| Other Purchased Services (400-500 series) | 2,588,386 | (639,228) | 1,949,158 | 1,936,253 | 12,905 |
| Miscellaneous Purchased Services | - | 15,000 | 15,000 | 15,000 | - |
| General Supplies | 2,314,974 | (455,735) | 1,859,239 | 1,858,933 | 306 |
| Textbooks | 697,150 | (59,927) | 637,223 | 637,223 | - |
| Other Objects | 92,915 | (27,510) | 65,405 | 65,405 | - |
| **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 123,745,845 | 941,490 | 124,687,335 | 124,664,773 | 22,562 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | |
| **Intellectual Disability - Mild:** | | | | | |
| Salaries of Teachers | 1,094,092 | (122,309) | 971,783 | 971,783 | - |
| Other Salaries for Instruction | 724,672 | (6,060) | 718,612 | 718,612 | - |
| General Supplies | 33,500 | (7,618) | 25,882 | 25,882 | - |
| Other Objects | 850 | (153) | 698 | 698 | - |
| **Total Intellectual Disability - Mild** | 1,853,114 | (136,140) | 1,716,974 | 1,716,974 | - |
| **Intellectula Disability - Moderate:** | | | | | |
| Salaries of Teachers | 808,168 | (271,702) | 536,466 | 536,466 | - |
| Other Salaries for Instruction | 471,753 | (123,810) | 347,943 | 347,943 | - |
| General Supplies | 17,980 | (8,190) | 9,790 | 9,790 | - |
| **Total Intellectual Disability - Moderate** | 1,297,901 | (403,702) | 894,199 | 894,199 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | |
| Salaries of Teachers | 6,675,622 | (924,351) | 5,751,271 | 5,751,271 | - |
| Other Salaries for Instruction | 3,331,703 | (5,486) | 3,326,217 | 3,326,217 | - |
| Other Purchased Services (400-500 series) | 4,000 | (815) | 3,185 | 2,482 | 703 |
| General Supplies | 103,286 | (26,934) | 76,352 | 76,352 | - |
| Textbooks | 5,500 | (4,101) | 1,399 | 1,399 | - |
| Other Objects | 600 | (600) | - | - | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | 10,120,711 | (962,287) | 9,158,424 | 9,157,721 | 703 |
| **Behavioral Disabilities:** | | | | | |
| Salaries of Teachers | 1,078,144 | (343,111) | 735,033 | 735,033 | - |

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| Other Salaries for Instruction | 1,092,545 | (88,223) | 1,004,322 | 1,004,322 | - |
| General Supplies | 9,240 | (5,623) | 3,617 | 3,617 | - |
| Other Objects | 2,000 | (1,110) | 890 | 890 | - |
| **Total Behavioral Disabilities** | 2,181,929 | (438,068) | 1,743,861 | 1,743,861 | - |
| **Multiple Disabilities:** | | | | | |
| Salaries of Teachers | 832,892 | (31,412) | 801,480 | 801,480 | - |
| Other Salaries for Instruction | 543,846 | 80,919 | 624,765 | 624,765 | - |
| General Supplies | 8,139 | (2,942) | 5,197 | 5,197 | - |
| **Total Multiple Disabilities** | 1,384,877 | 46,565 | 1,431,442 | 1,431,442 | - |
| **Resource Room/Resource Center:** | | | | | |
| Salaries of Teachers | 22,023,801 | (4,043,742) | 17,980,059 | 17,980,059 | - |
| Other Salaries for Instruction | 558,606 | (1,163) | 557,443 | 557,443 | - |
| General Supplies | 116,410 | (24,189) | 92,221 | 92,221 | - |
| **Total Resource Room/Resource Center** | 22,698,817 | (4,069,093) | 18,629,724 | 18,629,724 | - |
| **Autism:** | | | | | |
| Salaries of Teachers | 3,490,559 | (1,059,842) | 2,430,717 | 2,430,717 | - |
| Other Salaries for Instruction | 2,659,220 | (179,381) | 2,479,839 | 2,479,839 | - |
| Purchased Technical Services | 1,595 | (645) | 950 | 950 | - |
| Other Purchased Services (400-500 series) | - | 16,593 | 16,593 | 16,593 | - |
| General Supplies | 48,710 | (12,650) | 36,060 | 36,060 | - |
| **Total Autism** | 6,200,084 | (1,235,925) | 4,964,159 | 4,964,159 | - |
| **Preschool Disabilities - Full-Time:** | | | | | |
| Salaries of Teachers | 1,305,138 | (271,342) | 1,033,796 | 1,033,796 | - |
| Other Salaries for Instruction | 1,232,250 | (169,629) | 1,062,621 | 1,062,621 | - |
| **Total Preschool Disabilities - Full-Time** | 2,537,388 | (440,971) | 2,096,417 | 2,096,417 | - |
| **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 48,274,821 | (7,639,620) | 40,635,201 | 40,634,497 | 703 |
| **Bilingual Education - Instruction** | | | | | |
| Salaries of Teachers | 20,233,616 | (2,050,039) | 18,183,577 | 18,183,577 | - |
| Other Salaries for Instruction | 453,171 | (3,358) | 449,813 | 449,813 | |
| Other Purchased Services (400-500 series) | 13,000 | (11,255) | 1,745 | 1,745 | - |
| General Supplies | 456,215 | (85,123) | 371,092 | 371,092 | - |
| Textbooks | 3,000 | (1,970) | 1,030 | 1,030 | - |
| Other Objects | 5,500 | (5,500) | - | - | - |
| **Total Bilingual Education - Instruction** | 21,164,502 | (2,157,245) | 19,007,257 | 19,007,257 | - |
| **School-Spon. Cocurricular Actvts. - Inst.** | | | | | |
| Salaries | 137,409 | 20,419 | 157,828 | 157,828 | - |
| Purchased Services (300-500 series) | 4,000 | (4,000) | - | - | - |
| Supplies and Materials | 2,800 | (2,800) | - | - | - |
| Other Objects | 14,800 | (3,291) | 11,509 | 11,509 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | 159,009 | 10,328 | 169,337 | 169,337 | - |
| **School-Spon. Cocurricular Athletics - Inst.** | | | | | |
| Salaries | 1,389,917 | (45,738) | 1,344,179 | 1,344,179 | - |
| Purchased Services (300-500 series) | 451,358 | (90,161) | 361,197 | 361,197 | - |
| Supplies and Materials | 186,805 | 8,520 | 195,325 | 195,325 | - |
| Other Objects | 13,000 | (12,274) | 726 | 726 | - |
| **Total School-Spon. Cocurricular Athletics - Inst.** | 2,041,080 | (139,653) | 1,901,427 | 1,901,427 | - |
| **Before/After School Programs - Instruction** | | | | | |
| Salaries of Teachers | 377,729 | (118,220) | 259,509 | 254,111 | 5,399 |
| Other Salaries for Instructions | 45,675 | (3,493) | 42,183 | 42,183 | - |
| Purchased Professional & Tech Services | - | 38,000 | 38,000 | 38,000 | - |
| **Total Before/After School Programs - Instruction** | 423,404 | (83,712) | 339,692 | 334,293 | 5,399 |
| **Before/After School Programs - Support Svcs** | | | | | |
| Salaries | 56,400 | (3,740) | 52,660 | 52,660 | - |
| **Total Before/After School Programs - Support Svcs** | 56,400 | (3,740) | 52,660 | 52,660 | - |
| **Total Before/After School Programs** | 479,804 | (87,452) | 392,352 | 386,953 | 5,399 |
| **Summer School - Instruction** | | | | | |
| Salaries of Teachers | 359,630 | (132,223) | 227,407 | 227,407 | - |
| Other Salaries for Instructions | 301,662 | (59,772) | 241,890 | 241,890 | - |
| **Total Summer School - Instruction** | 661,292 | (191,995) | 469,297 | 469,297 | - |
| **Summer School - Support Svcs** | | | | | |
| Salaries | 4,483 | 68,121 | 72,604 | 72,604 | - |
| **Total Summer School - Support Svcs** | 4,483 | 68,121 | 72,604 | 72,604 | - |
| **Total Summer School** | 665,775 | (123,874) | 541,901 | 541,901 | - |
| **Alternative Education Program - Instruction** | | | | | |
| Salaries of Teachers | 2,008,037 | (369,918) | 1,638,119 | 1,638,119 | |
| Salaries | 162,929 | (1,514) | 161,415 | 161,415 | - |
| Supplies and Materials | 6,000 | (2,221) | 3,779 | 3,779 | - |
| **Total Alternative Education Program - Instruction** | 2,176,966 | (373,653) | 1,803,313 | 1,803,313 | - |

EXHIBIT C-1

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **Alternative Education Program - Support Svcs** | | | | | |
| Salaries | 539,169 | (56,690) | 482,479 | 482,479 | - |
| Other Support Staff Salaries | 443,308 | (116,396) | 326,912 | 326,912 | - |
| Supplies and Materials | 4,900 | (2,396) | 2,504 | 2,504 | - |
| **Total Alternative Education Program - Support Svcs** | 987,377 | (175,482) | 811,895 | 811,895 | - |
| **Total Alternative Education Program** | 3,164,343 | (549,135) | 2,615,208 | 2,615,208 | - |
| **Other Supplemental / At Risk Programs - Instruction** | | | | | |
| Salaries of Teachers | 251,003 | (125,746) | 125,257 | 125,257 | - |
| Salaries of Reading Specialist | 182,533 | 33,175 | 215,708 | 215,708 | - |
| Other Purchased Services (400-500 series) | 750 | (750) | - | | - |
| **Total Other Supplemental at Risk Programs - Instruction** | 434,286 | (93,321) | 340,965 | 340,965 | - |
| **Other Supplemental at Risk Programs - Support Svcs** | | | | | |
| Salaries | 158,710 | (83,057) | 75,653 | 75,653 | - |
| Salaries of Secretarial and Clerical Assistants | 38,000 | (342) | 37,658 | 37,658 | - |
| Supplies and Materials | 3,000 | (3,000) | - | - | - |
| **Total Other Supplemental at Risk Programs - Support Svcs** | 199,710 | (86,399) | 113,311 | 113,311 | - |
| **Total Other Supplemental / At Risk Programs** | 633,996 | (179,720) | 454,276 | 454,276 | - |
| **Community Services Programs/Operations** | | | | | |
| Salaries | 651,341 | (146,570) | 504,771 | 504,771 | - |
| Purchased Services (300-500 series) | 804,245 | (190,393) | 613,852 | 583,852 | 30,000 |
| Supplies and Materials | 9,448 | (2,749) | 6,699 | 6,699 | - |
| **Total Community Services Programs/Operations** | 1,465,034 | (339,712) | 1,125,322 | 1,095,322 | 30,000 |
| **TOTAL INSTRUCTION** | 201,794,209 | (10,264,593) | 191,529,616 | 191,470,952 | 58,664 |
| | | | | | |
| **Undistributed Expenditures - Instruction:** | | | | | |
| Tuition to Other LEAs Within the State - Regular | 250,000 | 129,773 | 379,773 | 379,773 | - |
| Tuition to Other LEAs Within the State - Special | 1,350,000 | 619,698 | 1,969,698 | 1,969,698 | - |
| Tuition to County Voc. School Dist. - Regular | 14,083,910 | - | 14,083,910 | 14,083,910 | - |
| Tuition to County Voc. School Dist. - Special | 793,178 | - | 793,178 | 793,178 | - |
| Tuition to CSSD & Regional Day Schools | 4,500,000 | 88,051 | 4,588,051 | 4,588,050 | 1 |
| Tuition to Private Schools for the Disabled - Within State | 25,000,000 | 9,259,685 | 34,259,685 | 34,259,685 | - |
| Tuition - State Facilities | 491,458 | - | 491,458 | 491,458 | - |
| Tuition - Other | - | 120,392 | 120,392 | 120,392 | - |
| **Total Undistributed Expenditures - Instruction:** | 46,468,546 | 10,217,599 | 56,686,145 | 56,686,144 | 1 |
| **Undistributed Expend. - Attend. & Social Work** | | | | | |
| Salaries | 607,928 | 29,706 | 637,634 | 637,634 | - |
| Salaries of Secretarial and Clerical Assistants | 645,135 | (105,440) | 539,695 | 539,695 | - |
| Other Salaries | 152,968 | - | 152,968 | 152,968 | - |
| Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 946,173 | (142,770) | 803,403 | 803,403 | - |
| Salaries of Community/School Coordinators | 581,602 | (49,662) | 531,940 | 531,940 | - |
| Other Purchased Services (400-500 series) | 20,000 | (9,440) | 10,560 | 10,560 | - |
| Travel | 8,400 | (5,730) | 2,670 | 2,670 | - |
| Supplies and Materials | 22,000 | (12,684) | 9,316 | 9,316 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | 2,984,206 | (296,021) | 2,688,185 | 2,688,185 | - |
| **Undist. Expend. - Health Services** | | | | | |
| Salaries | 5,338,907 | (590,954) | 4,747,953 | 4,747,953 | - |
| Salaries of Secretarial and Clerical Assistants | 118,113 | - | 118,113 | 118,113 | - |
| Purchased Professional and Technical Services | 817,090 | (460,106) | 356,984 | 356,984 | - |
| Other Purchased Services (400-500 series) | 912,255 | 14,816 | 927,071 | 927,071 | - |
| Supplies and Materials | 225,742 | (41,454) | 184,288 | 184,252 | 36 |
| Supplies - Menstrual Products | - | 277,465 | 277,465 | 277,465 | - |
| **Total Undistributed Expenditures - Health Services** | 7,412,107 | (800,233) | 6,611,874 | 6,611,837 | 36 |
| **Undist. Expend. - Speech, OT, PT and Related Services** | | | | | |
| Salaries | 3,095,201 | 91,573 | 3,186,774 | 3,186,774 | - |
| Purchased Professional - Educational Services | 4,093,605 | (743,536) | 3,350,069 | 3,350,069 | - |
| **Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.** | 7,188,806 | (651,963) | 6,536,843 | 6,536,843 | - |
| **Undist. Expend. - Other Supp. Serv. Students - Extra Serv.** | | | | | |
| Salaries of Other Professional Staff | 8,406,133 | (1,199,274) | 7,206,859 | 7,206,859 | - |
| Other Salaries for Instruction | 63,190 | 44,511 | 107,701 | 107,701 | - |
| Purchased Professional - Educational Services | 3,150,000 | (1,045,731) | 2,104,269 | 2,104,269 | - |
| **Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.** | 11,619,323 | (2,200,494) | 9,418,829 | 9,418,829 | - |
| **Undist. Expend. - Guidance** | | | | | |
| Salaries of Other Professional Staff | 8,202,945 | 68,221 | 8,271,166 | 8,271,166 | - |
| Salaries of Secretarial and Clerical Assistants | 752,917 | (327,273) | 425,644 | 425,644 | - |
| Other Salaries | 333,178 | 55,139 | 388,317 | 388,317 | - |
| Purchased Professional - Educational Services | 153,500 | (48,616) | 104,884 | 104,884 | - |
| Other Purchased Prof. and Tech. Services | 597,600 | (11,617) | 585,983 | 585,983 | - |
| Other Purchased Services (400-500 series) | 45,000 | (43,866) | 1,134 | 1,134 | - |
| Supplies and Materials | 51,150 | (8,493) | 42,657 | 42,654 | 3 |
| **Total Undist. Expend. - Other Supp. Serv. Students-Reg.** | 10,136,290 | (316,505) | 9,819,785 | 9,819,782 | 3 |

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **Undist. Expend. - Child Study Teams** | | | | | |
| Salaries of Other Professional Staff | 11,767,321 | (374,534) | 11,392,787 | 11,392,787 | - |
| Salaries of Secretarial and Clerical Assistants | 345,918 | (56,977) | 288,941 | 288,941 | - |
| Other Salaries | 437,186 | (169,046) | 268,140 | 268,140 | - |
| Other Purchased Prof. and Tech. Services | 179,500 | (21,666) | 157,834 | 157,834 | - |
| Mis. Purchase Serv. (400-500 series other than Residential Costs) | 5,000 | (4,261) | 739 | 739 | - |
| Supplies and Materials | - | 2,034 | 2,034 | 2,034 | - |
| Miscellaneous Expenditures | 250 | 610 | 860 | 860 | - |
| **Total Undist. Expend. - Other Supp. Serv. Students - Spl** | 12,735,175 | (623,839) | 12,111,336 | 12,111,336 | - |
| **Undist. Expend. - Improvement of Inst. Serv.** | | | | | |
| Personnel Services - Salaries | - | 60,093 | 60,093 | 60,093 | - |
| Salaries of Supervisors of Instruction | 5,253,865 | (165,897) | 5,087,968 | 5,087,968 | - |
| Salaries of Other Professional Staff | 3,222,530 | (256,741) | 2,965,789 | 2,965,789 | - |
| Salaries of Secr and Clerical Assist. | 1,301,166 | (4,090) | 1,297,076 | 1,297,076 | - |
| Other Salaries | 1,463,559 | (301,265) | 1,162,294 | 1,162,294 | - |
| Sal of Facilitators, Math & Literacy Coaches | 104,725 | - | 104,725 | 104,725 | - |
| Purchased Prof- Educational Services | 337,079 | (83,579) | 253,500 | 252,200 | 1,300 |
| Other Purch Prof. and Tech. Services | 5,000 | 20,907 | 25,907 | 25,907 | - |
| Other Purch Services (400-500) | 28,800 | 147,271 | 176,071 | 176,071 | - |
| Travel | 37,750 | (12,642) | 25,108 | 25,108 | - |
| Supplies and Materials | 93,011 | 52,464 | 145,475 | 145,475 | - |
| Other Objects | 13,000 | 2,134 | 15,134 | 15,134 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | 11,860,485 | (541,345) | 11,319,140 | 11,317,840 | 1,300 |
| **Undist. Expend. - Edu. Media Serv./Sch. Library** | | | | | |
| Salaries | 2,371,301 | (151,920) | 2,219,381 | 2,219,381 | - |
| Other Purchased Services (400-500 series) | 139,383 | (113,060) | 26,323 | 26,323 | - |
| Supplies and Materials | 27,565 | (18,434) | 9,131 | 7,259 | 1,872 |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | 2,538,249 | (283,413) | 2,254,836 | 2,252,964 | 1,872 |
| **Undist. Expend. - Instructional Staff Training Serv.** | | | | | |
| Other Salaries | 100,000 | (100,000) | - | - | - |
| Purchased Professional - Educational Servic | 637,560 | (203,096) | 434,464 | 434,464 | - |
| Other Purchased Prof. and Tech. Services | - | 7,677 | 7,677 | 7,507 | 170 |
| Travel | 54,800 | (32,443) | 22,357 | 22,357 | - |
| Supplies and Materials | 3,620 | 12,761 | 16,381 | 16,381 | - |
| Other Objects | - | 9,696 | 9,696 | 9,696 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.** | 795,980 | (305,405) | 490,575 | 490,405 | 170 |
| **Undist. Expend. - Supp. Serv. - General Admin.** | | | | | |
| Salaries | 1,649,008 | (167,151) | 1,481,857 | 1,481,857 | - |
| Salaries of Other Professional Staff | 211,142 | (491) | 210,651 | 210,651 | - |
| Salaries of Secretarial and Clerical Assistants | 1,173,680 | 114,924 | 1,288,604 | 1,288,604 | - |
| Legal Services | 213,056 | 624,157 | 837,213 | 689,822 | 147,391 |
| Audit Fees | 175,000 | 84,000 | 259,000 | 129,500 | 129,500 |
| Architect/Engineering Services | 100,000 | (98,310) | 1,690 | 1,690 | - |
| Other Purchased Professional Services | 487,185 | (267,394) | 219,791 | 219,791 | - |
| Purchased Technical Services | 49,000 | (18,890) | 30,110 | 30,110 | - |
| Other Purchased Services | - | 4,229 | 4,229 | 4,229 | - |
| Communications/Telephone | 1,089,500 | (298,006) | 791,494 | 791,494 | - |
| BOE Other Purchased Services | 100,000 | (51,372) | 48,628 | 48,628 | - |
| Travel | 37,150 | (19,060) | 18,090 | 18,090 | - |
| Other Purchased Services (400-500 series) | 992,672 | (429,456) | 563,216 | 563,216 | - |
| General Supplies | 97,650 | 3,752 | 101,402 | 101,402 | - |
| BOE in-House Training/Meeting | 18,000 | 10,000 | 28,000 | 28,000 | - |
| Judgements Against The School District | 1,640,250 | (1,109,997) | 530,253 | 530,253 | - |
| Miscellaneous Expenditures | 49,600 | 19,424 | 69,024 | 69,024 | - |
| BOE Membership & Dues | 48,000 | - | 48,000 | 48,000 | - |
| **Total Undist. Expend. - Supp. Serv. - General Admin.** | 8,130,893 | (1,599,640) | 6,531,253 | 6,254,363 | 276,891 |
| **Undist. Expend. - Support Serv. - School Admin.** | | | | | |
| Salaries of Principals/Assistant Principals | 13,220,278 | (1,043,124) | 12,177,154 | 12,177,154 | - |
| Salaries of Secretarial and Clerical Assistants | 4,392,468 | (56,614) | 4,335,854 | 4,335,854 | - |
| Purchased Professional and Technical Services | 5,000 | (1,070) | 3,930 | 3,930 | - |
| Other Purchased Services (400-500 series) | 13,800 | (8,395) | 5,405 | 5,405 | - |
| Travel | 25,050 | (13,657) | 11,393 | 11,393 | - |
| Supplies and Materials | 354,305 | (38,974) | 315,331 | 312,833 | 2,499 |
| Miscellaneous Purchased Services | 16,370 | (11,865) | 4,505 | 4,462 | 43 |
| Other Objects | 6,290 | (2,695) | 3,595 | 3,595 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | 18,033,561 | (1,176,395) | 16,857,166 | 16,854,625 | 2,541 |

EXHIBIT C-1

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **Undist. Expend. - Central Services** | | | | | |
| Salaries | 6,084,816 | (888,271) | 5,196,545 | 5,196,545 | - |
| Salaries of Secretarial and Clerical Assistants | 31,000 | 69,843 | 100,843 | 100,843 | - |
| Uniforms - Central Storage | - | 19,275 | 19,275 | 19,275 | - |
| Purchased Professional Services | 311,000 | (106,758) | 204,242 | 204,242 | - |
| Purchased Professional Services - Public Relation | 1,500,000 | 373,004 | 1,873,004 | 1,873,004 | - |
| Purchased Technical Services | 293,789 | 40,678 | 334,467 | 334,467 | - |
| Other Purchased Services | 190,000 | (53,372) | 136,628 | 136,628 | - |
| Travel | 15,000 | (11,291) | 3,709 | 3,709 | - |
| Sale/Leaseback Payments | 2,200,000 | 302,493 | 2,502,493 | 2,502,493 | - |
| Supplies and Materials | 86,971 | 22,017 | 108,988 | 108,988 | - |
| Miscellaneous Expenditures | 25,350 | (15,633) | 9,717 | 9,717 | - |
| **Total Undist. Expend. - Central Services** | 10,737,926 | (248,015) | 10,489,911 | 10,489,911 | - |
| **Undist. Expend. - Admin Information Technology** | | | | | |
| Salaries | 1,786,921 | (66,205) | 1,720,716 | 1,720,716 | - |
| Salaries of Secretarial and Clerical Assistants | 187,803 | (59,458) | 128,345 | 128,345 | - |
| Purchased Technical Services | 155,000 | (90,127) | 64,873 | 64,873 | - |
| Other Purchased Services (400-500 series) | 1,550,500 | 94,914 | 1,645,414 | 1,645,414 | - |
| Travel | 14,000 | (4,779) | 9,221 | 9,221 | - |
| Supplies and Materials | 215,100 | (83,004) | 132,096 | 132,096 | - |
| Objects | - | 930 | 930 | 930 | - |
| **Total Undist. Expend. - Admin Information Technology** | 3,909,324 | (207,728) | 3,701,596 | 3,701,596 | - |
| **Undist. Expend. -Required Maintenance for School Facilities** | | | | | |
| Salaries | 3,261,648 | (467,277) | 2,794,371 | 2,794,371 | - |
| Cleaning, Repair, and Maintenance Services | 2,038,000 | 264,090 | 2,302,090 | 2,302,090 | - |
| Supplies and Materials | - | 16,265 | 16,265 | 16,265 | - |
| General Supplies | 431,000 | (157,538) | 273,462 | 239,528 | 33,934 |
| Other Objects | 100,000 | (91,010) | 8,990 | 8,990 | - |
| **Total Undist. Expend. - Required Maintenance for School Facilities** | 5,830,648 | (435,470) | 5,395,178 | 5,361,244 | 33,934 |
| **Undist. Expend. - Oth. Oper. & Maint. of Plant** | | | | | |
| Salaries | 6,212,696 | 658,904 | 6,871,600 | 6,871,600 | - |
| Salaries of Secretarial and Clerical Assistants | 214,116 | (2,063) | 212,053 | 212,053 | - |
| Salaries of Non-Instructional Aides | 2,465,946 | (330,756) | 2,135,190 | 2,135,190 | - |
| Custodial Uniforms | - | 43,200 | 43,200 | 43,200 | - |
| Cleaning, Repair and Maintenance Services | 13,471,952 | 3,193,053 | 16,665,005 | 16,664,333 | 672 |
| Rental of Land, Building & Other than Lease Purchases | 3,877,230 | (453,455) | 3,423,775 | 3,423,775 | - |
| Lease Purchase Payments - Energy Savings Improvement Program | 819,343 | (1) | 819,343 | 819,343 | - |
| Other Purchased Property Services | 975,212 | (24,330) | 950,882 | 950,882 | - |
| Insurance | 3,322,136 | 32,091 | 3,354,227 | 3,354,227 | - |
| Travel | 20,000 | (18,453) | 1,547 | 1,547 | - |
| Miscellaneous Purchased Services | 1,452,696 | (44,120) | 1,408,576 | 1,408,576 | - |
| General Supplies | 1,442,763 | 306,545 | 1,749,308 | 1,748,746 | 563 |
| Energy (Natural Gas) | 1,700,229 | - | 1,700,229 | 1,700,229 | - |
| Energy (Electricity) | 3,853,003 | 5,997 | 3,859,000 | 3,859,000 | - |
| Other Objects | 30,000 | (15,294) | 14,706 | 14,706 | - |
| Interest - Energy Savings Impr Program Bonds | 260,172 | (4,668) | 255,504 | 255,504 | - |
| Principal - Energy Savings Impr Program Bonds | 865,172 | (864) | 864,308 | 864,308 | - |
| **Total Undist. Expend. - Other Oper. & Maint. Of Plant** | 40,982,666 | 3,345,787 | 44,328,453 | 44,327,218 | 1,235 |
| **Undist. Expend. - Care & Upkeep of Grounds** | | | | | |
| Salaries | 1,000 | (1,000) | - | - | - |
| Cleaning, Repair, and Maintenance Services | 635,000 | (190,851) | 444,149 | 409,441 | 34,708 |
| Travel | 280,000 | (114,332) | 165,668 | 165,668 | - |
| **Total Undist. Expend. - Care & Upkeep of Grounds** | 916,000 | (306,183) | 609,817 | 575,109 | 34,708 |
| **Undist. Expend. - Security** | | | | | |
| Salaries | 4,989,513 | (515,404) | 4,474,109 | 4,474,109 | - |
| Salaries of Secretarial and Clerical Assistants | 150,019 | - | 150,019 | 150,019 | - |
| Purchased Professional and Technical Services | 7,487,874 | 1,098,795 | 8,586,669 | 8,517,805 | 68,864 |
| Cleaning, Repair and Maintenance Services | 50,200 | (1,498) | 48,702 | 48,702 | - |
| Travel | - | 791 | 791 | 791 | - |
| Supplies and Materials | - | 1,618 | 1,618 | 1,618 | - |
| General Supplies | 107,702 | (25,721) | 81,981 | 81,981 | - |
| Other Objects | 4,000 | (4,000) | - | - | - |
| **Total Undist. Expend. - Security** | 12,789,308 | 554,580 | 13,343,888 | 13,275,024 | 68,864 |
| **Total Undist. Expend. - Oper. & Maint. of Plant** | 60,518,622 | 3,158,714 | 63,677,336 | 63,538,595 | 138,742 |

EXHIBIT C-1

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **Undist. Expend. - Student Transportation Serv.** | | | | | |
| Salaries on Non-Instructional Aides | 158,630 | (146,674) | 11,956 | 11,956 | - |
| Sal. For Pup.Trans. (Bet. Home and School) - Regular | 796,250 | (212,020) | 584,230 | 584,230 | - |
| Management Fees - ESC & CTSA Transportation Programs | 32,000 | (2,785) | 29,215 | 29,215 | - |
| Other Purchased Professional and Technical Services | 12,500 | (1,200) | 11,300 | 11,300 | - |
| Contract Services - (Between Home and School) - Vendors | 8,100,000 | (550,716) | 7,549,284 | 7,549,284 | - |
| Contract Services (Other than Between Home & School)-Vendors | 646,353 | (68,598) | 577,755 | 577,755 | - |
| Contr Serv (Spl. Ed. Students) - Vendors | 22,030,000 | (1,675,313) | 20,354,687 | 20,354,687 | - |
| Contr Serv (Spl. Ed. Students) - Joint Agrmt | 25,000 | (8,350) | 16,650 | 16,650 | - |
| Contr Serv (Regular Students) - ESCs & CTSA | 100,000 | (100,000) | - | - | - |
| Contr Serv (Spl. Ed. Students) - ESCs & CTSA | 650,000 | (196,643) | 453,357 | 453,357 | - |
| Contr Serv. - Aid in Lieu Payments - Nonpublic | 525,000 | (104,970) | 420,030 | 420,030 | - |
| Contr Serv. - Aid in Lieu Payments - Charter Schools | 110,000 | (29,317) | 80,683 | 80,683 | - |
| Contr Serv. - Aid in Lieu Payments - Choice | 46,000 | (22,447) | 23,553 | 23,553 | - |
| Misc. Purchased Serv. - Transportation | 1,000 | (1,000) | - | - | - |
| Travel/Conferences | 7,000 | (6,332) | 668 | 668 | - |
| Supplies and Materials | 7,200 | 371 | 7,571 | 7,571 | - |
| Transportation Supplies | 90,000 | (14,102) | 75,898 | 75,898 | - |
| Other Objects | 300 | 3,603 | 3,903 | 3,903 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | 33,337,233 | (3,136,494) | 30,200,739 | 30,200,739 | - |
| **ALLOCATED BENEFITS** | | | | | |
| Regular Programs - Instruction - Grades 1-5 | | | | | |
| Health Benefits | 127,677 | 2,160 | 129,837 | 129,837 | - |
| Special Programs - Instruction | | | | | |
| Health Benefits | 1,162,978 | 4,203 | 1,167,181 | 1,167,181 | - |
| Other Instructional Programs - Instruction | | | | | |
| Health Benefits | 14,283 | - | 14,283 | 14,283 | - |
| Community Services Programs/Operations | | | | | |
| Health Benefits | 126,976 | 2,160 | 129,136 | 129,136 | - |
| Attendance and Social Work Services | | | | | |
| Health Benefits | 701,415 | 5,070 | 706,485 | 706,485 | - |
| Health Services | | | | | |
| Health Benefits | 263,616 | - | 263,616 | 263,616 | - |
| Other Support Services - Speech, OT, PT & Related Services | | | | | |
| Health Benefits | 736,518 | 23,038 | 759,556 | 759,556 | - |
| Other Support Services - Students - Extraordinary Services | | | | | |
| Health Benefits | 4,433,214 | 19,009,962 | 23,443,176 | 23,112,297 | 330,879 |
| Other Support Services - Guidance | | | | | |
| Health Benefits | 323,884 | 4,320 | 328,204 | 328,204 | - |
| Other Support Services - Child Study Teams | | | | | |
| Health Benefits | 3,099,771 | 27,064 | 3,126,835 | 3,126,835 | - |
| Improvement of Instruction Services | | | | | |
| Health Benefits | 2,296,833 | 19,569 | 2,316,402 | 2,316,402 | - |
| Educational Media Services - School Library | | | | | |
| Health Benefits | 470,550 | 5,809 | 476,359 | 476,359 | - |
| Instructional Staff Training Services | | | | | |
| Tuition Reimbursement | 1,083,944 | (255,846) | 828,098 | 828,098 | - |
| Support Services- General Administration | | | | | |
| Health Benefits | 537,377 | 12,663 | 550,040 | 550,040 | - |
| Support Services - School Administration | | | | | |
| Tuition Reimbursement | 20,000 | (19,000) | 1,000 | 1,000 | - |
| Support Services - Central Services | | | | | |
| Health Benefits | 1,489,565 | 10,741 | 1,500,306 | 1,497,217 | 3,088 |
| Support Services- Admin. Info. Tech. | | | | | |
| Health Benefits | 598,524 | 2,160 | 600,684 | 600,684 | - |
| Support Services- Maintenance for School Facilities | | | | | |
| Health Benefits | 1,231,110 | (198) | 1,230,912 | 1,230,912 | - |
| Support Services - Custodial Services | | | | | |
| Health Benefits | 688,796 | 2,160 | 690,956 | 690,956 | - |
| Support Services - Security | | | | | |
| Health Benefits | 663,028 | 17,536 | 680,564 | 680,564 | |
| Student Transportation Services - Employee Benefits | | | | | |
| Health Benefits | 346,602 | 1,257 | 347,859 | 347,859 | - |
| **TOTAL ALLOCATED BENEFITS** | 20,416,661 | 18,874,827 | 39,291,488 | 38,957,520 | 333,968 |

EXHIBIT C-1

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **UNALLOCATED BENEFITS** | | | | | |
| Group Insurance | 17,900 | 32,520 | 50,420 | 50,420 | - |
| Social Security Contributions | 7,827,514 | (1,315,320) | 6,512,194 | 6,511,522 | 672 |
| Other Retirement Contributions - Regular | 10,748,037 | (668,740) | 10,079,297 | 10,079,297 | - |
| Other Retirement Contributions - ERIP | 6,347,952 | (1,219,495) | 5,128,457 | 5,128,457 | - |
| Workmen's Compensation | 2,000,000 | 877,975 | 2,877,975 | 2,877,975 | - |
| Health Benefits | 70,933,627 | 2,064,359 | 72,997,986 | 72,997,986 | - |
| Other Employee Benefits | 1,227,164 | (220,857) | 1,006,307 | 1,006,307 | - |
| Retirement Sick Pay | 2,000,000 | (1,176,540) | 823,460 | 823,460 | - |
| **TOTAL UNALLOCATED BENEFITS** | 101,102,194 | (1,626,099) | 99,476,095 | 99,475,423 | 672 |
| On Behalf TPAF Pension Contributions (Non-Budgeted) | - | - | - | 64,371,751 | (64,371,751) |
| On-Behalf TPAF Pension Non Contributory Group Insurance | - | - | - | 797,393 | (797,393) |
| On-Behalf TPAF Long Term Disability Insurance Contributions | - | - | - | 27,632 | (27,632) |
| On Behalf TPAF Post Retirement Medical Benefits | - | - | - | 19,042,477 | (19,042,477) |
| On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted) | - | - | - | 14,402,395 | (14,402,395) |
| **TOTAL ON-BEHALF CONTRIBUTIONS** | - | - | - | 98,641,648 | (98,641,648) |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | 121,518,855 | 17,248,728 | 138,767,583 | 237,074,591 | (98,307,009) |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | 369,925,581 | 18,237,550 | 388,163,130 | 486,048,585 | (97,885,454) |
| **TOTAL CURRENT EXPENDITURES** | 571,719,790 | 7,972,957 | 579,692,747 | 677,519,537 | (97,826,790) |
| **CAPITAL OUTLAY** | | | | | |
| **Equipment** | | | | | |
| **Regular Programs - Instruction:** | | | | | |
| Grades 1-5 | 39,800 | (3,843) | 35,957 | 35,957 | - |
| Grades 6-8 | 21,100 | (12,050) | 9,050 | 9,050 | - |
| Grades 9-12 | 23,000 | 2,416 | 25,416 | 25,416 | - |
| Athletic Activities | 18,000 | 14,056 | 32,056 | 32,056 | - |
| **Special Education - Instruction:** | | | | | |
| Intellectual Disability - Mild | 12,000 | (12,000) | - | - | - |
| Resource Room/Resource Center | 16,240 | (240) | 16,000 | 16,000 | - |
| Undist.Expend.-Support Serv.-Students - Attendance and Social Work | 5,000 | (5,000) | - | - | - |
| Undistributed Expenditures - General Admin. | 5,000 | 2,099 | 7,099 | 7,099 | - |
| Undistributed Expenditures - School Admin. | 5,000 | 3,377 | 8,377 | 8,377 | - |
| Undistributed Expenditures - Central Services | 11,200 | 41,938 | 53,138 | 53,138 | |
| Undistributed Expenditures - Technology | 37,500 | (400) | 37,100 | 37,100 | - |
| Undistributed Expenditures - Operation of Plant Services | 242,000 | 87,242 | 329,242 | 327,472 | 1,770 |
| Undistributed Expenditures - Student Trans. - Non Inst. Equipment | 45,000 | (45,000) | - | - | - |
| **Total Equipment** | 480,840 | 72,594 | 553,434 | 551,664 | 1,770 |
| **Facilities Acquisition and Construction Services** | | | | | |
| Architectural/Engineering Services | 835,499 | (247,421) | 588,078 | 455,605 | 132,473 |
| Construction Services | 3,695,000 | (23,775) | 3,671,225 | 3,946,483 | (275,258) |
| **Total Facilities Acquisition and Construction Services** | 4,530,499 | - | 4,259,303 | 4,402,088 | (142,785) |
| **TOTAL CAPITAL OUTLAY** | 5,011,339 | 72,594 | 4,812,737 | 4,953,752 | (141,015) |
| **SPECIAL SCHOOLS** | | | | | |
| **Accred. Even./Adult H.S./Post-Grad.-Inst.** | | | | | |
| Salaries of Teachers | 104,160 | (25,669) | 78,491 | 72,846 | 5,645 |
| General Supplies | 4,680 | - | 4,680 | 4,662 | 18 |
| **Total Accred. Even./Adult H.S./Post-Grad.-Inst.** | 108,840 | (25,669) | 83,171 | 77,508 | 5,663 |
| **Accred. Even./Adult H.S./Post-Grad.-Supp. Service** | | | | | |
| Salaries | 17,160 | 12,910 | 30,070 | 19,925 | 10,145 |
| **Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service** | 17,160 | 12,910 | 30,070 | 19,925 | 10,145 |
| **Total Accred. Even./Adult H.S./Post-Grad.** | 126,000 | (12,759) | 113,241 | 97,433 | 15,808 |
| **Adult Education-Local-Instruction** | | | | | |
| Salaries of Teachers | 926,689 | (122,561) | 804,128 | 780,399 | 23,729 |
| General Supplies | 6,916 | (1,053) | 5,863 | 5,861 | 2 |
| **Total Adult Education-Local-Instruction** | 933,605 | (123,615) | 809,990 | 786,259 | 23,731 |
| **Adult Education-Local -Support Serv.** | | | | | |
| Salaries | 279,793 | (57,183) | 222,610 | 213,162 | 9,448 |
| Personal Services - Employee Benefits | 402,524 | 7,064 | 409,588 | 409,588 | - |
| Other Objects | 1,820 | (328) | 1,492 | 1,391 | 102 |
| **Total Adult Education-Local -Support Serv.** | 684,137 | (50,447) | 633,690 | 624,140 | 9,550 |
| **Total Adult Education-Local** | 1,617,742 | (174,061) | 1,443,681 | 1,410,400 | 33,281 |
| **GED Test Centers** | | | | | |
| GED Testing Stipends | - | 1,122 | 1,122 | 1,122 | - |
| Salaries | 9,240 | (903) | 8,337 | 8,337 | - |
| Supplies and Materials | 8,965 | - | 8,965 | 8,965 | - |
| **Total GED Testing Centers** | 18,205 | 219 | 18,424 | 18,424 | - |
| **TOTAL SPECIAL SCHOOLS** | 1,761,947 | (186,602) | 1,575,345 | 1,526,256 | 49,089 |
| **Transfer of Funds to Charter Schools** | 147,965,215 | (5,157,508) | 142,807,707 | 142,807,707 | - |
| **TOTAL EXPENDITURES** | 726,458,291 | 2,701,441 | 728,888,536 | 826,807,253 | (97,918,716) |

EXHIBIT C-1

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final Budget to Actual |
|---|---|---|---|---|---|
| **Excess (Deficiency) of Revenues** | | | | | |
| **Over (Under) Expenditures** | (53,113,721) | (2,701,441) | (55,543,966) | (53,273,941) | 2,270,026 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In:** | | | | | |
| Contribution to School Based Budgets - General Fund | 286,169,733 | (23,253,116) | 262,916,617 | 262,895,420 | (21,197) |
| Contr. to School Based Budgets - Spec. Rev. Fund | 16,825,836 | 2,170,498 | 18,996,334 | 18,994,854 | (1,480) |
| Capital Projects Fund | | | | 5,586 | 5,586 |
| **Operating Transfer Out:** | | | | | |
| Transfer to Special Revenue Fund - Preschool Program | (3,367,329) | | (3,367,329) | (3,367,329) | - |
| Contribution to School Based Budgets | (286,169,733) | 23,253,116 | (262,916,617) | (262,895,420) | 21,197 |
| Capital Outlay - Transfer to Capital Projects Fd | - | (735,196) | (735,196) | (735,196) | - |
| **Total Other Financing Sources:** | 13,458,507 | 1,435,302 | 14,893,809 | 14,897,915 | 4,106 |
| **Excess (Deficiency) of Revenues and Other Financing Sources** | | | | | |
| **Over (Under) Expenditures and Other Financing Sources (Uses)** | (39,655,214) | (1,266,139) | (40,650,157) | (38,376,026) | 2,274,132 |
| **Fund Balance, July 1, 2024** | 87,788,686 | - | 87,788,686 | 87,788,686 | - |
| **Fund Balance, June 30, 2025** | 48,133,472 | (1,266,139) | 47,138,529 | 49,412,660 | 2,274,132 |
| **Recapitulation of Excess/(Deficiency) of Revenue Over/(Under) Expenditures** | | | | | |
| Adjustment for Prior Year Encumbrances | | (994,943) | (994,943) | (994,943) | - |
| Increase in Capital Reserve: | | | | | |
| Prinicpal | | | | | |
| Withdraw from Capital Reserve | (4,304,949) | - | (4,304,949) | (4,304,949) | - |
| Budgeted Fund Balance | (35,350,265) | | (35,350,265) | (33,076,134) | (2,274,131) |
| | (39,655,214) | (994,943) | (40,650,157) | (38,376,026) | (2,274,131) |
| **Restricted Fund Balance:** | | | | | |
| Capital Reserve | | | | 8,608,670 | |
| Emergency Reserve | | | | 1,000,000 | |
| Excess Surplus - Designated for Subsequent Year's Expenditures | | | | 19,704,121 | |
| Unemployment compensation (SUI) | | | | 3,397,517 | |
| **Assigned Fund Balance:** | | | | | |
| Year End Encumbrances | | | | 129,500 | |
| Designated for Subsequent Year's Expenditures | | | | 3,976,075 | |
| **Unassigned Fund Balance** | | | | 12,596,777 | |
| | | | | 49,412,660 | |
| **Reconciliation to Governmental Funds Statements (GAAP):** | | | | | |
| **Less: State Aid Payments not Realized on GAAP Basis** | | | | | |
| Delayed State Aid | | | 58,047,965 | | |
| Extraordinary Aid | | | 6,722,893 | | |
| | | | | (64,770,858) | |
| **Fund Balance per Governmental Funds (GAAP)** | | | | (15,358,198) | |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| | **Local Sources:** | | | | | | | | | | | | |
| 10-1210 | Local Tax Levy | 76,223,039 | - | 76,223,039 | - | - | - | 76,223,039 | - | 76,223,039 | 76,223,039 | | 76,223,039 |
| 10-1320 | Tuition | 500,000 | - | 500,000 | - | - | - | 500,000 | - | 500,000 | 945,704 | | 945,704 |
| | Other Restricted Miscellaneous Revenue | - | - | - | - | - | - | - | - | - | 155,851 | | 155,851 |
| 10-1990 | Miscellaneous, Including Interest | 5,320,000 | - | 5,320,000 | - | - | - | 5,338,205 | - | 5,338,205 | 5,452,665 | | 5,452,665 |
| 10-1991 | Adult Education Testing Center Fees | 18,205 | - | 18,205 | - | - | - | | - | | 18,424 | | 18,424 |
| | **Total - Local Sources** | 82,061,244 | - | 82,061,244 | - | - | - | 82,061,244 | - | 82,061,244 | 82,795,683 | - | 82,795,683 |
| | **State Sources:** | | | | | | | | | | | | |
| 10-3121 | Categorical Special Education Aid | 32,090,452 | - | 32,090,452 | - | - | - | 32,090,452 | - | 32,090,452 | 32,090,452 | | 32,090,452 |
| 10-3131 | Extraordinary Aid | 6,000,000 | - | 6,000,000 | - | - | - | 6,000,000 | - | 6,000,000 | 6,722,893 | | 6,722,893 |
| 10-3132 | Categorical Security Aid | 14,491,836 | - | 14,491,836 | - | - | - | 14,491,836 | - | 14,491,836 | 14,491,836 | | 14,491,836 |
| 10-3176 | Equalization Aid | 529,820,396 | - | 529,820,396 | - | - | - | 529,820,396 | - | 529,820,396 | 529,820,396 | | 529,820,396 |
| 10-3132 | Categorical Transportation Aid | 7,171,740 | - | 7,171,740 | - | - | - | 7,171,740 | - | 7,171,740 | 7,171,740 | | 7,171,740 |
| | Non Public Transportation Aid | - | - | - | - | - | - | - | - | - | 198,475 | | 198,475 |
| | Menstrual Reimbursement | - | - | - | - | - | - | - | - | - | 214,830 | | 214,830 |
| | Other State Aid | - | - | - | - | - | - | - | - | - | 728,829 | | 728,829 |
| | On Behalf TPAF Pension Contributions (Non-Budgeted) | - | - | - | - | - | - | - | - | - | 64,371,751 | | 64,371,751 |
| | On-Behalf TPAF Pension Non Contributory Group Insurance | - | - | - | - | - | - | - | - | - | 797,393 | | 797,393 |
| | On-Behalf TPAF Long Term Disability Insurance Contributions | - | - | - | - | - | - | - | - | - | 27,632 | | 27,632 |
| | On Behalf TPAF Post Retirement Medical Benefits | - | - | - | - | - | - | - | - | - | 19,042,477 | | 19,042,477 |
| | On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted) | - | - | - | - | - | - | - | - | - | 14,402,395 | | 14,402,395 |
| | **Total - State Sources** | 589,574,424 | - | 589,574,424 | - | - | - | 589,574,424 | - | 589,574,424 | 690,081,099 | - | 690,081,099 |
| | **Federal Sources:** | | | | | | | | | | | | |
| 10-4200 | Special Education Medicare Incentive Program | 1,708,902 | | 1,708,902 | - | - | - | 1,708,902 | | 1,708,902 | 656,530 | | 656,530 |
| | **Total - Federal Sources** | 1,708,902 | - | 1,708,902 | - | - | - | 1,708,902 | - | 1,708,902 | 656,530 | - | 656,530 |
| | **Total Revenues** | 673,344,570 | - | 673,344,570 | - | - | - | 673,344,570 | - | 673,344,570 | 773,533,312 | - | 773,533,312 |
| | **EXPENDITURES:** | | | | | | | | | | | | |
| | **Current Expense:** | | | | | | | | | | | | |
| | **Regular Programs - Instruction** | | | | | | | | | | | | |
| 110-100-101 | Kindergarten - Salaries of Teachers | - | 5,634,410 | 5,634,410 | - | (320,715) | (320,715) | - | 5,313,695 | 5,313,695 | - | 5,313,695 | 5,313,695 |
| 120-100-101 | Grades 1-5 - Salaries of Teachers | 517,200 | 39,886,225 | 40,403,425 | 830,050 | (2,997,180) | (2,167,130) | 1,347,250 | 36,889,045 | 38,236,295 | 1,347,250 | 36,885,310 | 38,232,560 |
| 130-100-101 | Grades 6-8 - Salaries of Teachers | 37,000 | 24,724,636 | 24,761,636 | (32,137) | (2,342,721) | (2,374,858) | 4,863 | 22,381,915 | 22,386,778 | 4,863 | 22,381,915 | 22,386,778 |
| 140-100-101 | Grades 9-12 - Salaries of Teachers | 260,488 | 31,024,634 | 31,285,122 | (87,717) | (2,736,087) | (2,823,804) | 172,771 | 28,288,547 | 28,461,318 | 172,771 | 28,282,932 | 28,455,703 |
| | **Regular Programs - Home Instruction:** | | | | | | | | | | | | |
| 150-100-101 | Salaries of Teachers | 750,000 | - | 750,000 | 197,713 | - | 197,713 | 947,713 | - | 947,713 | 947,713 | - | 947,713 |
| 150-100-320 | Purchased Professional-Educational Services | 50,000 | - | 50,000 | (50,000) | - | (50,000) | - | - | - | - | - | - |
| | **Regular Programs - Undistributed Instruction** | | | | | | | | | | | | |
| 190-100-106 | Other Salaries for Instruction | - | 3,879,844 | 3,879,844 | 230 | (523,760) | (523,530) | 230 | 3,356,084 | 3,356,314 | 230 | 3,356,084 | 3,356,314 |
| 190-100-320 | Purchased Professional-Educational Services | 10,987,483 | 35,500 | 11,022,983 | 10,162,737 | 44,315 | 10,207,051 | 21,150,220 | 79,815 | 21,230,034 | 21,150,220 | 79,815 | 21,230,034 |
| 190-100-340 | Purchased Technical Services | 265,000 | - | 265,000 | (35,837) | - | (35,837) | 229,163 | - | 229,163 | 229,163 | - | 229,163 |
| 190-100-500 | Other Purchased Services (400-500 series) | 2,466,235 | 122,151 | 2,588,386 | (678,647) | 39,420 | (639,228) | 1,787,588 | 161,571 | 1,949,158 | 1,774,682 | 161,571 | 1,936,253 |
| 190-100-590 | Miscellaneous Purchased Services | - | - | - | - | 15,000 | 15,000 | - | 15,000 | 15,000 | - | 15,000 | 15,000 |
| 190-100-610 | General Supplies | 992,091 | 1,322,883 | 2,314,974 | (260,567) | (195,168) | (455,735) | 731,524 | 1,127,715 | 1,859,239 | 737,527 | 1,121,406 | 1,858,933 |
| 190-100-640 | Textbooks | 675,450 | 21,700 | 697,150 | (50,512) | (9,415) | (59,927) | 624,938 | 12,285 | 637,223 | 624,938 | 12,285 | 637,223 |
| 190-100-800 | Other Objects | 23,400 | 69,515 | 92,915 | 4,296 | (31,806) | (27,510) | 27,696 | 37,709 | 65,405 | 27,696 | 37,709 | 65,405 |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 17,024,347 | 106,721,498 | 123,745,845 | 9,999,607 | (9,058,116) | 941,490 | 27,023,954 | 97,663,382 | 124,687,335 | 27,017,051 | 97,647,722 | 124,664,773 |
| | **SPECIAL EDUCATION - INSTRUCTION** | | | | | | | | | | | | |
| | **Intellectual Disability - Mild:** | | | | | | | | | | | | |
| 201-100-101 | Salaries of Teachers | - | 1,094,092 | 1,094,092 | - | (122,309) | (122,309) | - | 971,783 | 971,783 | - | 971,783 | 971,783 |
| 201-100-106 | Other Salaries for Instruction | - | 724,672 | 724,672 | - | (6,060) | (6,060) | - | 718,612 | 718,612 | - | 718,612 | 718,612 |
| 201-100-610 | General Supplies | - | 33,500 | 33,500 | - | (7,618) | (7,618) | - | 25,882 | 25,882 | - | 25,882 | 25,882 |
| 201-100-800 | Other Objects | - | 850 | 850 | - | (153) | (153) | - | 698 | 698 | - | 698 | 698 |
| | **Total Intellectual Disability - Mild** | - | 1,853,114 | 1,853,114 | - | (136,140) | (136,140) | - | 1,716,974 | 1,716,974 | - | 1,716,974 | 1,716,974 |
| | **Intellectual Disability - Moderate** | | | | | | | | | | | | |
| 202-100-101 | Salaries of Teachers | - | 808,168 | 808,168 | - | (271,702) | (271,702) | - | 536,466 | 536,466 | - | 536,466 | 536,466 |
| 202-100-106 | Other Salaries for Instruction | - | 471,753 | 471,753 | - | (123,810) | (123,810) | - | 347,943 | 347,943 | - | 347,943 | 347,943 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| 202-100-610 General Supplies | - | 17,980 | 17,980 | - | (8,190) | (8,190) | - | 9,790 | 9,790 | - | 9,790 | 9,790 |
| **Total Intellectual Disability - Moderate** | - | 1,297,901 | 1,297,901 | - | (403,702) | (403,702) | - | 894,199 | 894,199 | - | 894,199 | 894,199 |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | | | | | | | |
| 204-100-101 Salaries of Teachers | - | 6,675,622 | 6,675,622 | 700 | (925,051) | (924,351) | 700 | 5,750,571 | 5,751,271 | 700 | 5,750,571 | 5,751,271 |
| 204-100-106 Other Salaries for Instruction | - | 3,331,703 | 3,331,703 | 894 | (6,380) | (5,486) | 894 | 3,325,323 | 3,326,217 | 894 | 3,325,323 | 3,326,217 |
| 204-100-500 Other Purchased Services (400-500 series) | - | 4,000 | 4,000 | - | (815) | (815) | - | 3,185 | 3,185 | - | 2,482 | 2,482 |
| 204-100-610 General Supplies | - | 103,286 | 103,286 | - | (26,934) | (26,934) | - | 76,352 | 76,352 | - | 76,352 | 76,352 |
| 204-100-640 Textbooks | - | 5,500 | 5,500 | - | (4,101) | (4,101) | - | 1,399 | 1,399 | - | 1,399 | 1,399 |
| 204-100-800 Other Objects | - | 600 | 600 | - | (600) | (600) | - | - | - | - | - | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | - | 10,120,711 | 10,120,711 | 1,594 | (963,881) | (962,287) | 1,594 | 9,156,830 | 9,158,424 | 1,594 | 9,156,127 | 9,157,721 |
| **Emotional Regulation Impairment** | | | | | | | | | | | | |
| 209-100-101 Salaries of Teachers | - | 1,078,144 | 1,078,144 | - | (343,111) | (343,111) | - | 735,033 | 735,033 | - | 735,033 | 735,033 |
| 209-100-106 Other Salaries for Instruction | - | 1,092,545 | 1,092,545 | - | (88,223) | (88,223) | - | 1,004,322 | 1,004,322 | - | 1,004,322 | 1,004,322 |
| 209-100-610 General Supplies | - | 9,240 | 9,240 | - | (5,623) | (5,623) | - | 3,617 | 3,617 | - | 3,617 | 3,617 |
| 209-100-800 Other Objects | - | 2,000 | 2,000 | - | (1,110) | (1,110) | - | 890 | 890 | - | 890 | 890 |
| **Total Emotional Regulation Impairment** | - | 2,181,929 | 2,181,929 | - | (438,068) | (438,068) | - | 1,743,861 | 1,743,861 | - | 1,743,861 | 1,743,861 |
| **Multiple Disabilities:** | | | | | | | | | | | | |
| 212-100-101 Salaries of Teachers | - | 832,892 | 832,892 | - | (31,412) | (31,412) | - | 801,480 | 801,480 | - | 801,480 | 801,480 |
| 212-100-106 Other Salaries for Instruction | - | 543,846 | 543,846 | - | 80,919 | 80,919 | - | 624,765 | 624,765 | - | 624,765 | 624,765 |
| 212-100-610 General Supplies | - | 8,139 | 8,139 | - | (2,942) | (2,942) | - | 5,197 | 5,197 | - | 5,197 | 5,197 |
| **Total Multiple Disabilities** | - | 1,384,877 | 1,384,877 | - | 46,565 | 46,565 | - | 1,431,442 | 1,431,442 | - | 1,431,442 | 1,431,442 |
| **Resource Room/Resource Center:** | | | | | | | | | | | | |
| 213-100-101 Salaries of Teachers | - | 22,023,801 | 22,023,801 | - | (4,043,742) | (4,043,742) | - | 17,980,059 | 17,980,059 | - | 17,980,059 | 17,980,059 |
| 213-100-106 Other Salaries for Instruction | - | 558,606 | 558,606 | - | (1,163) | (1,163) | - | 557,443 | 557,443 | - | 557,443 | 557,443 |
| 213-100-610 General Supplies | - | 116,410 | 116,410 | - | (24,189) | (24,189) | - | 92,221 | 92,221 | - | 92,221 | 92,221 |
| **Total Resource Room/Resource Center** | - | 22,698,817 | 22,698,817 | - | (4,069,093) | (4,069,093) | - | 18,629,724 | 18,629,724 | - | 18,629,724 | 18,629,724 |
| **Autism:** | | | | | | | | | | | | |
| 214-100-101 Salaries of Teachers | - | 3,490,559 | 3,490,559 | - | (1,059,842) | (1,059,842) | - | 2,430,717 | 2,430,717 | - | 2,430,717 | 2,430,717 |
| 214-100-106 Other Salaries for Instruction | - | 2,659,220 | 2,659,220 | - | (179,381) | (179,381) | - | 2,479,839 | 2,479,839 | - | 2,479,839 | 2,479,839 |
| 214-100-320 Purchased Technical Services | - | 1,595 | 1,595 | - | (645) | (645) | - | 950 | 950 | - | 950 | 950 |
| 214-100-500 Other Purchased Services (400-500 series) | - | - | - | 16,593 | - | 16,593 | 16,593 | - | 16,593 | 16,593 | - | 16,593 |
| 214-100-610 General Supplies | - | 48,710 | 48,710 | - | (12,650) | (12,650) | - | 36,060 | 36,060 | - | 36,060 | 36,060 |
| **Total Autism** | - | 6,200,084 | 6,200,084 | 16,593 | (1,252,518) | (1,235,925) | 16,593 | 4,947,566 | 4,964,159 | 16,593 | 4,947,566 | 4,964,159 |
| **Preschool Disabilities - Full-Time:** | | | | | | | | | | | | |
| 216-100-101 Salaries of Teachers | 1,305,138 | - | 1,305,138 | (271,342) | - | (271,342) | 1,033,796 | - | 1,033,796 | 1,033,796 | - | 1,033,796 |
| 216-100-106 Other Salaries for Instruction | 1,232,250 | - | 1,232,250 | (169,629) | - | (169,629) | 1,062,621 | - | 1,062,621 | 1,062,621 | - | 1,062,621 |
| **Total Preschool Disabilities - Full-Time** | 2,537,388 | - | 2,537,388 | (440,971) | - | (440,971) | 2,096,417 | - | 2,096,417 | 2,096,417 | - | 2,096,417 |
| **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 2,537,388 | 45,737,433 | 48,274,821 | (422,784) | (7,216,836) | (7,639,620) | 2,114,604 | 38,520,597 | 40,635,201 | 2,114,604 | 38,519,894 | 40,634,497 |
| **Bilingual Education - Instruction** | | | | | | | | | | | | |
| 240-100-101 Salaries of Teachers | - | 20,233,616 | 20,233,616 | - | (2,050,039) | (2,050,039) | - | 18,183,577 | 18,183,577 | - | 18,183,577 | 18,183,577 |
| 240-100-106 Other Salaries for Instruction | - | 453,171 | 453,171 | - | (3,358) | (3,358) | - | 449,813 | 449,813 | - | 449,813 | 449,813 |
| 240-100-500 Other Purchased Services (400-500 series) | - | 13,000 | 13,000 | 1,235 | (12,490) | (11,255) | 1,235 | 510 | 1,745 | 1,235 | 510 | 1,745 |
| 240-100-610 General Supplies | 45,000 | 411,215 | 456,215 | (2,388) | (82,735) | (85,123) | 42,612 | 328,480 | 371,092 | 42,612 | 328,480 | 371,092 |
| 240-100-640 Textbooks | - | 3,000 | 3,000 | - | (1,970) | (1,970) | - | 1,030 | 1,030 | - | 1,030 | 1,030 |
| 240-100-800 Other Objects | - | 5,500 | 5,500 | - | (5,500) | (5,500) | - | - | - | - | - | - |
| **Total Bilingual Education - Instruction** | 45,000 | 21,119,502 | 21,164,502 | (1,153) | (2,156,092) | (2,157,245) | 43,847 | 18,963,410 | 19,007,257 | 43,847 | 18,963,410 | 19,007,257 |
| **School-Spon. Cocurricular Actvts. - Inst.** | | | | | | | | | | | | |
| 401-100-100 Salaries | - | 137,409 | 137,409 | - | 20,419 | 20,419 | - | 157,828 | 157,828 | - | 157,828 | 157,828 |
| 401-100-500 Purchased Services (300-500 series) | - | 4,000 | 4,000 | - | (4,000) | (4,000) | - | - | - | - | - | - |
| 401-100-600 Supplies and Materials | - | 2,800 | 2,800 | - | (2,800) | (2,800) | - | - | - | - | - | - |
| 401-100-800 Other Objects | - | 14,800 | 14,800 | - | (3,291) | (3,291) | - | 11,509 | 11,509 | - | 11,509 | 11,509 |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | - | 159,009 | 159,009 | - | 10,328 | 10,328 | - | 169,337 | 169,337 | - | 169,337 | 169,337 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| **School-Spon. Cocurricular Athletics - Inst.** | | | | | | | | | | | | |
| 402-100-100 Salaries | - | 1,389,917 | 1,389,917 | - | (45,738) | (45,738) | - | 1,344,179 | 1,344,179 | - | 1,344,179 | 1,344,179 |
| 402-100-500 Purchased Services (300-500 series) | 60,000 | 391,358 | 451,358 | (19,930) | (70,232) | (90,161) | 40,070 | 321,126 | 361,197 | 40,070 | 321,126 | 361,197 |
| 402-100-600 Supplies and Materials | - | 186,805 | 186,805 | 6,652 | 1,868 | 8,520 | 6,652 | 188,673 | 195,325 | 6,652 | 188,673 | 195,325 |
| 402-100-800 Other Objects | - | 13,000 | 13,000 | - | (12,274) | (12,274) | - | 726 | 726 | - | 726 | 726 |
| **Total School-Spon. Cocurricular Athletics - Inst.** | 60,000 | 1,981,080 | 2,041,080 | (13,278) | (126,375) | (139,653) | 46,722 | 1,854,705 | 1,901,427 | 46,722 | 1,854,705 | 1,901,427 |
| **Before/After School Programs - Instruction** | | | | | | | | | | | | |
| 421-100-101 Salaries of Teachers | 113,750 | 263,979 | 377,729 | 7,691 | (125,911) | (118,220) | 121,441 | 138,068 | 259,509 | 116,043 | 138,068 | 254,111 |
| 421-100-106 Other Salaries for Instructions | - | 45,675 | 45,675 | - | (3,493) | (3,493) | - | 42,183 | 42,183 | - | 42,183 | 42,183 |
| 421-100-300 Purchased Professional & Tech Services | - | - | - | - | 38,000 | 38,000 | - | 38,000 | 38,000 | - | 38,000 | 38,000 |
| **Total Before/After School Programs - Instruction** | 113,750 | 309,654 | 423,404 | 7,691 | (91,404) | (83,712) | 121,441 | 218,251 | 339,692 | 116,043 | 218,251 | 334,293 |
| **Before/After School Programs - Support Svcs** | | | | | | | | | | | | |
| 421-200-100 Salaries | 36,000 | 20,400 | 56,400 | 11,580 | (15,320) | (3,740) | 47,580 | 5,080 | 52,660 | 47,580 | 5,080 | 52,660 |
| **Total Before/After School Programs - Support Svcs** | 36,000 | 20,400 | 56,400 | 11,580 | (15,320) | (3,740) | 47,580 | 5,080 | 52,660 | 47,580 | 5,080 | 52,660 |
| **Total Before/After School Programs** | 149,750 | 330,054 | 479,804 | 19,271 | (106,724) | (87,452) | 169,021 | 223,331 | 392,352 | 163,623 | 223,331 | 386,953 |
| **Summer School - Instruction** | | | | | | | | | | | | |
| 422-100-101 Salaries of Teachers | 341,000 | 18,630 | 359,630 | (117,979) | (14,244) | (132,223) | 223,021 | 4,386 | 227,407 | 223,021 | 4,386 | 227,407 |
| 422-100-106 Other Salaries for Instructions | 300,000 | 1,662 | 301,662 | (58,110) | (1,662) | (59,772) | 241,890 | - | 241,890 | 241,890 | - | 241,890 |
| **Total Summer School - Instruction** | 641,000 | 20,292 | 661,292 | (176,089) | (15,906) | (191,995) | 464,911 | 4,386 | 469,297 | 464,911 | 4,386 | 469,297 |
| **Summer School - Support Svcs** | | | | | | | | | | | | |
| 422-200-100 Salaries | - | 4,483 | 4,483 | 69,810 | (1,689) | 68,121 | 69,810 | 2,794 | 72,604 | 69,810 | 2,794 | 72,604 |
| **Total Summer School - Support Svcs** | - | 4,483 | 4,483 | 69,810 | (1,689) | 68,121 | 69,810 | 2,794 | 72,604 | 69,810 | 2,794 | 72,604 |
| **Total Summer School** | 641,000 | 24,775 | 665,775 | (106,279) | (17,595) | (123,874) | 534,721 | 7,180 | 541,901 | 534,721 | 7,180 | 541,901 |
| **Alternative Education Program - Instruction** | | | | | | | | | | | | |
| 423-100-101 Salaries of Teachers | - | 2,008,037 | 2,008,037 | - | (369,918) | (369,918) | - | 1,638,119 | 1,638,119 | - | 1,638,119 | 1,638,119 |
| 423-100-106 Salaries | - | 162,929 | 162,929 | - | (1,514) | (1,514) | - | 161,415 | 161,415 | - | 161,415 | 161,415 |
| 423-100-610 Supplies and Materials | - | 6,000 | 6,000 | - | (2,221) | (2,221) | - | 3,779 | 3,779 | - | 3,779 | 3,779 |
| **Total Alternative Education Program - Instruction** | - | 2,176,966 | 2,176,966 | - | (373,653) | (373,653) | - | 1,803,313 | 1,803,313 | - | 1,803,313 | 1,803,313 |
| **Alternative Education Program - Support Svcs** | | | | | | | | | | | | |
| 423-200-100 Salaries | - | 539,169 | 539,169 | - | (56,690) | (56,690) | - | 482,479 | 482,479 | - | 482,479 | 482,479 |
| 423-218-104 Other Support Staff Salaries | - | 443,308 | 443,308 | - | (116,396) | (116,396) | - | 326,912 | 326,912 | - | 326,912 | 326,912 |
| 423-240-600 Supplies and Materials | - | 4,900 | 4,900 | - | (2,396) | (2,396) | - | 2,504 | 2,504 | - | 2,504 | 2,504 |
| **Total Alternative Education Program - Support Svcs** | - | 987,377 | 987,377 | - | (175,482) | (175,482) | - | 811,895 | 811,895 | - | 811,895 | 811,895 |
| **Total Alternative Education Program** | - | 3,164,343 | 3,164,343 | - | (549,135) | (549,135) | - | 2,615,208 | 2,615,208 | - | 2,615,208 | 2,615,208 |
| **Other Supplemental / At Risk Programs - Instruction** | | | | | | | | | | | | |
| 424-100-101 Salaries of Teachers | - | 251,003 | 251,003 | - | (125,746) | (125,746) | - | 125,257 | 125,257 | - | 125,257 | 125,257 |
| 424-100-179 Salaries of Reading Specialist | 182,533 | - | 182,533 | 33,175 | - | 33,175 | 215,708 | - | 215,708 | 215,708 | - | 215,708 |
| 424-100-590 Other Purchased Services (400-500 series) | - | 750 | 750 | - | (750) | (750) | - | - | - | - | - | - |
| **Total Other Supplemental at Risk Programs - Instruction** | 182,533 | 251,753 | 434,286 | 33,175 | (126,496) | (93,321) | 215,708 | 125,257 | 340,965 | 215,708 | 125,257 | 340,965 |
| **Other Supplemental at Risk Programs - Support Svcs** | | | | | | | | | | | | |
| 424-240-103 Salaries | - | 158,710 | 158,710 | - | (83,057) | (83,057) | - | 75,653 | 75,653 | - | 75,653 | 75,653 |
| 424-240-105 Salaries of Secretarial and Clerical Assistants | - | 38,000 | 38,000 | - | (342) | (342) | - | 37,658 | 37,658 | - | 37,658 | 37,658 |
| 424-240-600 Supplies and Materials | - | 3,000 | 3,000 | - | (3,000) | (3,000) | - | - | - | - | - | - |
| **Total Other Supplemental at Risk Programs - Support Svcs** | - | 199,710 | 199,710 | - | (86,399) | (86,399) | - | 113,311 | 113,311 | - | 113,311 | 113,311 |
| **Total Other Supplemental / At Risk Programs** | 182,533 | 451,463 | 633,996 | 33,175 | (212,895) | (179,720) | 215,708 | 238,568 | 454,276 | 215,708 | 238,568 | 454,276 |
| **Community Services Programs/Operations** | | | | | | | | | | | | |
| 800-330-100 Salaries | 651,341 | - | 651,341 | (146,570) | - | (146,570) | 504,771 | - | 504,771 | 504,771 | - | 504,771 |
| 800-330-500 Purchased Services (300-500 series) | 804,245 | - | 804,245 | (190,393) | - | (190,393) | 613,852 | - | 613,852 | 583,852 | - | 583,852 |
| 800-330-600 Supplies and Materials | 9,448 | - | 9,448 | (2,749) | - | (2,749) | 6,699 | - | 6,699 | 6,699 | - | 6,699 |
| **Total Community Services Programs/Operations** | 1,465,034 | - | 1,465,034 | (339,712) | - | (339,712) | 1,125,322 | - | 1,125,322 | 1,095,322 | - | 1,095,322 |
| **Total Instruction** | 22,105,052 | 179,689,157 | 201,794,209 | 9,168,846 | (19,433,439) | (10,264,593) | 31,273,898 | 160,255,718 | 191,529,616 | 31,231,598 | 160,239,355 | 191,470,952 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| **Undistributed Expenditures - Instruction:** | | | | | | | | | | | | |
| 000-100-561 Tuition to Other LEAs Within the State - Regular | 250,000 | - | 250,000 | 129,773 | - | 129,773 | 379,773 | - | 379,773 | 379,773 | - | 379,773 |
| 000-100-562 Tuition to Other LEAs Within the State - Special | 1,350,000 | - | 1,350,000 | 619,698 | - | 619,698 | 1,969,698 | - | 1,969,698 | 1,969,698 | - | 1,969,698 |
| 000-100-563 Tuition to County Voc. School Dist. - Regular | 14,083,910 | - | 14,083,910 | - | - | - | 14,083,910 | - | 14,083,910 | 14,083,910 | - | 14,083,910 |
| 000-100-564 Tuition to County Voc. School Dist. - Special | 793,178 | - | 793,178 | - | - | - | 793,178 | - | 793,178 | 793,178 | - | 793,178 |
| 000-100-565 Tuition to CSSD & Regional Day Schools | 4,500,000 | - | 4,500,000 | 88,051 | - | 88,051 | 4,588,051 | - | 4,588,051 | 4,588,050 | - | 4,588,050 |
| 000-100-566 Tuition to Private Schools for the Disabled - Within State | 25,000,000 | - | 25,000,000 | 9,259,685 | - | 9,259,685 | 34,259,685 | - | 34,259,685 | 34,259,685 | - | 34,259,685 |
| 000-100-568 Tuition - State Facilities | 491,458 | - | 491,458 | - | - | - | 491,458 | - | 491,458 | 491,458 | - | 491,458 |
| 000-100-569 Tuition - Other | - | - | - | 120,392 | - | 120,392 | 120,392 | - | 120,392 | 120,392 | - | 120,392 |
| **Total Undistributed Expenditures - Instruction:** | 46,468,546 | - | 46,468,546 | 10,217,599 | - | 10,217,599 | 56,686,145 | - | 56,686,145 | 56,686,144 | - | 56,686,144 |
| **Undist. Expend. - Attend. & Social Work** | | | | | | | | | | | | |
| 000-211-100 Salaries | 252,383 | 355,545 | 607,928 | 115,301 | (85,595) | 29,706 | 367,684 | 269,950 | 637,634 | 367,684 | 269,950 | 637,634 |
| 000-211-105 Salaries of Secretarial and Clerical Assistants | 240,940 | 404,195 | 645,135 | (51,248) | (54,192) | (105,440) | 189,693 | 350,003 | 539,695 | 189,693 | 350,003 | 539,695 |
| 000-211-110 Other Salaries | 152,968 | - | 152,968 | - | - | - | 152,968 | - | 152,968 | 152,968 | - | 152,968 |
| 000-211-173 Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 729,653 | 216,520 | 946,173 | (65,897) | (76,874) | (142,770) | 663,756 | 139,646 | 803,403 | 663,756 | 139,646 | 803,403 |
| 000-211-174 Salaries of Community/School Coordinators | 116,656 | 464,946 | 581,602 | (24,455) | (25,208) | (49,662) | 92,201 | 439,738 | 531,940 | 92,201 | 439,738 | 531,940 |
| 000-211-500 Other Purchased Services (400-500 series) | 20,000 | - | 20,000 | (9,440) | - | (9,440) | 10,560 | - | 10,560 | 10,560 | - | 10,560 |
| 000-211-580 Travel | 8,400 | - | 8,400 | (5,730) | - | (5,730) | 2,670 | - | 2,670 | 2,670 | - | 2,670 |
| 000-211-600 Supplies and Materials | 20,750 | 1,250 | 22,000 | (12,608) | (76) | (12,684) | 8,142 | 1,174 | 9,316 | 8,142 | 1,174 | 9,316 |
| **Total Undist. Expend. - Attend. & Social Work** | 1,541,750 | 1,442,456 | 2,984,206 | (54,076) | (241,945) | (296,021) | 1,487,674 | 1,200,511 | 2,688,185 | 1,487,674 | 1,200,511 | 2,688,185 |
| **Undist. Expend. - Health Services** | | | | | | | | | | | | |
| 000-213-100 Salaries | 1,088,635 | 4,250,272 | 5,338,907 | (126,000) | (464,953) | (590,954) | 962,635 | 3,785,319 | 4,747,953 | 962,635 | 3,785,319 | 4,747,953 |
| 000-213-105 Salaries of Secretarial and Clerical Assistants | 72,083 | 46,030 | 118,113 | - | - | - | 72,083 | 46,030 | 118,113 | 72,083 | 46,030 | 118,113 |
| 000-213-300 Purchased Professional and Technical Services | 817,090 | - | 817,090 | (460,106) | - | (460,106) | 356,984 | - | 356,984 | 356,984 | - | 356,984 |
| 000-213-500 Other Purchased Services (400-500 series) | 912,255 | - | 912,255 | 14,816 | - | 14,816 | 927,071 | - | 927,071 | 927,071 | - | 927,071 |
| 000-213-600 Supplies and Materials | 182,487 | 43,255 | 225,742 | (32,242) | (9,212) | (41,454) | 150,245 | 34,043 | 184,288 | 150,245 | 34,007 | 184,252 |
| 000-213-616 Supplies - Menstrual Products | - | - | - | 277,465 | - | - | 277,465 | - | 277,465 | 277,465 | - | 277,465 |
| **Total Undist. Expend. - Health Services** | 3,072,550 | 4,339,557 | 7,412,107 | (326,068) | (474,165) | (1,077,698) | 2,746,482 | 3,865,392 | 6,611,874 | 2,746,482 | 3,865,356 | 6,611,837 |
| **Undist. Expend. - Speech, OT, PT and Related Services** | | | | | | | | | | | | |
| 000-216-100 Salaries | 3,095,201 | - | 3,095,201 | 91,573 | - | 91,573 | 3,186,774 | - | 3,186,774 | 3,186,774 | - | 3,186,774 |
| 000-216-320 Purchased Professional - Educational Services | 4,093,605 | - | 4,093,605 | (743,536) | - | (743,536) | 3,350,069 | - | 3,350,069 | 3,350,069 | - | 3,350,069 |
| **Total Undist. Expend. - Speech, OT, PT and Related Services** | 7,188,806 | - | 7,188,806 | (651,963) | - | (651,963) | 6,536,843 | - | 6,536,843 | 6,536,843 | - | 6,536,843 |
| **Undist. Expend. - Other Supp. Serv. Students - Extra Serv.** | | | | | | | | | | | | |
| 000-217-106 Salaries of Other Professional Staff | 8,406,133 | - | 8,406,133 | (1,199,274) | - | (1,199,274) | 7,206,859 | - | 7,206,859 | 7,206,859 | - | 7,206,859 |
| 000-217-110 Other Salaries for Instruction | 63,190 | - | 63,190 | 44,511 | - | 44,511 | 107,701 | - | 107,701 | 107,701 | - | 107,701 |
| 000-217-320 Purchased Professional - Educational Services | 3,150,000 | - | 3,150,000 | (1,045,731) | - | (1,045,731) | 2,104,269 | - | 2,104,269 | 2,104,269 | - | 2,104,269 |
| **Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.** | 11,619,323 | - | 11,619,323 | (2,200,494) | - | (2,200,494) | 9,418,829 | - | 9,418,829 | 9,418,829 | - | 9,418,829 |
| **Undist. Expend. - Guidance** | | | | | | | | | | | | |
| 000-218-104 Salaries of Other Professional Staff | 1,030,723 | 7,172,222 | 8,202,945 | 27,264 | 40,957 | 68,221 | 1,057,987 | 7,213,179 | 8,271,166 | 1,057,987 | 7,213,179 | 8,271,166 |
| 000-218-105 Salaries of Secretarial and Clerical Assistants | 451,227 | 301,690 | 752,917 | (203,835) | (123,438) | (327,273) | 247,392 | 178,252 | 425,644 | 247,392 | 178,252 | 425,644 |
| 000-218-110 Other Salaries | 333,178 | - | 333,178 | 55,139 | - | 55,139 | 388,317 | - | 388,317 | 388,317 | - | 388,317 |
| 000-218-320 Purchased Professional - Educational Services | 150,000 | 3,500 | 153,500 | (46,616) | (2,000) | (48,616) | 103,384 | 1,500 | 104,884 | 103,384 | 1,500 | 104,884 |
| 000-218-390 Other Purchased Prof. and Tech. Services | 597,600 | - | 597,600 | (11,617) | - | (11,617) | 585,983 | - | 585,983 | 585,983 | - | 585,983 |
| 000-218-500 Other Purchased Services (400-500 series) | 45,000 | - | 45,000 | (43,866) | - | (43,866) | 1,134 | - | 1,134 | 1,134 | - | 1,134 |
| 000-218-600 Supplies and Materials | 7,650 | 43,500 | 51,150 | 2,802 | (11,295) | (8,493) | 10,452 | 32,205 | 42,657 | 10,452 | 32,202 | 42,654 |
| **Total Undist. Expend. - Guidance** | 2,615,378 | 7,520,912 | 10,136,290 | (220,729) | (95,777) | (316,505) | 2,394,649 | 7,425,135 | 9,819,785 | 2,394,649 | 7,425,133 | 9,819,782 |
| **Undist. Expend. - Child Study Teams** | | | | | | | | | | | | |
| 000-219-104 Salaries of Other Professional Staff | 11,767,321 | - | 11,767,321 | (374,534) | - | (374,534) | 11,392,787 | - | 11,392,787 | 11,392,787 | - | 11,392,787 |
| 000-219-105 Salaries of Secretarial and Clerical Assistants | 345,918 | - | 345,918 | (56,977) | - | (56,977) | 288,941 | - | 288,941 | 288,941 | - | 288,941 |
| 000-219-110 Other Salaries | 437,186 | - | 437,186 | (169,046) | - | (169,046) | 268,140 | - | 268,140 | 268,140 | - | 268,140 |
| 000-219-390 Other Purchased Prof. and Tech. Services | 179,500 | - | 179,500 | (21,666) | - | (21,666) | 157,834 | - | 157,834 | 157,834 | - | 157,834 |
| 000-219-580 Mis. Purchase Serv. (400-500 series other than Residential Costs) | 5,000 | - | 5,000 | (4,261) | - | (4,261) | 739 | - | 739 | 739 | - | 739 |
| 000-219-600 Supplies and Materials | - | - | - | 2,034 | - | 2,034 | 2,034 | - | 2,034 | 2,034 | - | 2,034 |
| 000-219-800 Miscellaneous Expenditures | 250 | - | 250 | 610 | - | 610 | 860 | - | 860 | 860 | - | 860 |
| **Total Undist. Expend. - Child Study Teams** | 12,735,175 | - | 12,735,175 | (623,839) | - | (623,839) | 12,111,336 | - | 12,111,336 | 12,111,336 | - | 12,111,336 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| **Undist. Expend. - Improvement of Inst. Serv.** | | | | | | | | | | | | | |
| 000-221-100 | Personnel Services - Salaries | - | - | - | 60,093 | - | 60,093 | 60,093 | - | 60,093 | 60,093 | - | 60,093 |
| 000-221-102 | Salaries of Supervisors of Instruction | 5,253,865 | 1,155,311 | 5,253,865 | (165,897) | (171,651) | (165,897) | 5,087,968 | 983,660 | 5,087,968 | 5,087,968 | 983,660 | 5,087,968 |
| 000-221-104 | Salaries of Other Professional Staff | 2,067,219 | 106,667 | 3,222,530 | (85,090) | 3,390 | (256,741) | 1,982,129 | 110,057 | 2,965,789 | 1,982,129 | 110,057 | 2,965,789 |
| 000-221-105 | Salaries of Secr and Clerical Assist. | 1,194,499 | - | 1,301,166 | (7,480) | - | (4,090) | 1,187,019 | - | 1,297,076 | 1,187,019 | - | 1,297,076 |
| 000-221-110 | Other Salaries | 1,333,197 | 130,362 | 1,463,559 | (270,265) | (31,000) | (301,265) | 1,062,932 | 99,362 | 1,162,294 | 1,062,932 | 99,362 | 1,162,294 |
| 000-221-176 | Sal of Facilitators, Math & Literacy Coaches | - | 104,725 | 104,725 | - | - | - | - | 104,725 | 104,725 | - | 104,725 | 104,725 |
| 000-221-320 | Purchased Prof- Educational Services | 154,079 | 183,000 | 337,079 | (43,379) | (40,200) | (83,579) | 110,700 | 142,800 | 253,500 | 110,700 | 141,500 | 252,200 |
| 000-221-390 | Other Purch Prof. and Tech. Services | 5,000 | - | 5,000 | 20,907 | - | 20,907 | 25,907 | - | 25,907 | 25,907 | - | 25,907 |
| 000-221-500 | Other Purch Services (400-500) | 28,800 | - | 28,800 | 147,271 | - | 147,271 | 176,071 | - | 176,071 | 176,071 | - | 176,071 |
| 000-221-580 | Travel | 35,750 | 2,000 | 37,750 | (10,642) | (2,000) | (12,642) | 25,108 | - | 25,108 | 25,108 | - | 25,108 |
| 000-221-600 | Supplies and Materials | 90,911 | 2,100 | 93,011 | 52,564 | (100) | 52,464 | 143,475 | 2,000 | 145,475 | 143,475 | 2,000 | 145,475 |
| 000-221-800 | Other Objects | 13,000 | - | 13,000 | 2,134 | - | 2,134 | 15,134 | - | 15,134 | 15,134 | - | 15,134 |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 10,176,320 | 1,684,165 | 11,860,485 | (299,784) | (241,561) | (541,345) | 9,876,536 | 1,442,604 | 11,319,140 | 9,876,536 | 1,441,304 | 11,317,840 |
| **Undist. Expend. - Edu. Media Serv./Sch. Library** | | | | | | | | | | | | | |
| 000-222-100 | Salaries | 1,287,615 | 1,083,686 | 2,371,301 | (78,638) | (73,282) | (151,920) | 1,208,977 | 1,010,404 | 2,219,381 | 1,208,977 | 1,010,404 | 2,219,381 |
| 000-222-500 | Other Purchased Services (400-500 series) | 127,223 | 12,160 | 139,383 | (105,000) | (8,060) | (113,060) | 22,223 | 4,100 | 26,323 | 22,223 | 4,100 | 26,323 |
| 000-222-600 | Supplies and Materials | - | 27,565 | 27,565 | - | (18,434) | (18,434) | - | 9,131 | 9,131 | - | 7,259 | 7,259 |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 1,414,838 | 1,123,411 | 2,538,249 | (183,638) | (99,775) | (283,413) | 1,231,200 | 1,023,636 | 2,254,836 | 1,231,200 | 1,021,764 | 2,252,964 |
| **Undist. Expend. - Instructional Staff Training Serv.** | | | | | | | | | | | | | |
| 000-223-110 | Other Salaries | 100,000 | - | 100,000 | (100,000) | - | (100,000) | - | - | - | - | - | - |
| 000-223-320 | Purchased Professional - Educational Servic | 587,360 | 50,200 | 637,560 | (157,896) | (45,200) | (203,096) | 429,464 | 5,000 | 434,464 | 429,464 | 5,000 | 434,464 |
| 000-223-390 | Other Purchased Prof. and Tech. Services | - | - | - | 7,677 | - | 7,677 | 7,677 | - | 7,677 | 7,507 | - | 7,507 |
| 000-223-580 | Travel | 23,000 | 31,800 | 54,800 | (2,731) | (29,712) | (32,443) | 20,269 | 2,088 | 22,357 | 20,269 | 2,088 | 22,357 |
| 000-223-600 | Supplies and Materials | 1,620 | 2,000 | 3,620 | 13,281 | (520) | 12,761 | 14,901 | 1,480 | 16,381 | 14,901 | 1,480 | 16,381 |
| 000-223-800 | Other Objects | - | - | - | 9,696 | - | 9,696 | 9,696 | - | 9,696 | 9,696 | - | 9,696 |
| **Total Undist. Expend. - Instructional Staff Training Serv.** | | 711,980 | 84,000 | 795,980 | (229,974) | (75,432) | (305,405) | 482,006 | 8,568 | 490,575 | 481,836 | 8,568 | 490,405 |
| **Undist. Expend. - Supp. Serv. - General Admin.** | | | | | | | | | | | | | |
| 000-230-100 | Salaries | 1,649,008 | - | 1,649,008 | (167,151) | - | (167,151) | 1,481,857 | - | 1,481,857 | 1,481,857 | - | 1,481,857 |
| 000-230-104 | Salaries of Other Professional Staff | 211,142 | - | 211,142 | (491) | - | (491) | 210,651 | - | 210,651 | 210,651 | - | 210,651 |
| 000-230-105 | Salaries of Secretarial and Clerical Assistants | 1,173,680 | - | 1,173,680 | 114,924 | - | 114,924 | 1,288,604 | - | 1,288,604 | 1,288,604 | - | 1,288,604 |
| 000-230-331 | Legal Services | 213,056 | - | 213,056 | 624,157 | - | 624,157 | 837,213 | - | 837,213 | 689,822 | - | 689,822 |
| 000-230-332 | Audit Fees | 175,000 | - | 175,000 | 84,000 | - | 84,000 | 259,000 | - | 259,000 | 129,500 | - | 129,500 |
| 000-230-334 | Architect/Engineering Services | 100,000 | - | 100,000 | (98,310) | - | (98,310) | 1,690 | - | 1,690 | 1,690 | - | 1,690 |
| 000-230-339 | Other Purchased Professional Services | 487,185 | - | 487,185 | (267,394) | - | (267,394) | 219,791 | - | 219,791 | 219,791 | - | 219,791 |
| 000-230-340 | Purchased Technical Services | 49,000 | - | 49,000 | (18,890) | - | (18,890) | 30,110 | - | 30,110 | 30,110 | - | 30,110 |
| 000-230-500 | Other Purchased Services | - | - | - | 4,229 | - | 4,229 | 4,229 | - | 4,229 | 4,229 | - | 4,229 |
| 000-230-530 | Communications/Telephone | 1,089,500 | - | 1,089,500 | (298,006) | - | (298,006) | 791,494 | - | 791,494 | 791,494 | - | 791,494 |
| 000-230-585 | BOE Other Purchased Services | 100,000 | - | 100,000 | (51,372) | - | (51,372) | 48,628 | - | 48,628 | 48,628 | - | 48,628 |
| 000-230-580 | Travel | 37,150 | - | 37,150 | (19,060) | - | (19,060) | 18,090 | - | 18,090 | 18,090 | - | 18,090 |
| 000-230-590 | Other Purchased Services (400-500 series) | 992,672 | - | 992,672 | (429,456) | - | (429,456) | 563,216 | - | 563,216 | 563,216 | - | 563,216 |
| 000-230-610 | General Supplies | 97,650 | - | 97,650 | 3,752 | - | 3,752 | 101,402 | - | 101,402 | 101,402 | - | 101,402 |
| 000-230-630 | BOE In-House Training/Meeting Supplies | 18,000 | - | 18,000 | 10,000 | - | 10,000 | 28,000 | - | 28,000 | 28,000 | - | 28,000 |
| 000-230-820 | Judgements Against The School District | 1,640,250 | - | 1,640,250 | (1,109,997) | - | (1,109,997) | 530,253 | - | 530,253 | 530,253 | - | 530,253 |
| 000-230-890 | Miscellaneous Expenditures | 49,600 | - | 49,600 | 19,424 | - | 19,424 | 69,024 | - | 69,024 | 69,024 | - | 69,024 |
| 000-230-895 | BOE Membership & Dues | 48,000 | - | 48,000 | - | - | - | 48,000 | - | 48,000 | 48,000 | - | 48,000 |
| **Total Undist. Expend. - Supp. Serv. - General Admin.** | | 8,130,893 | - | 8,130,893 | (1,599,640) | - | (1,599,640) | 6,531,253 | - | 6,531,253 | 6,254,363 | - | 6,254,363 |
| **Undist. Expend. - Support Serv. - School Admin.** | | | | | | | | | | | | | |
| 000-240-103 | Salaries of Principals/Assistant Principals | - | 13,220,278 | 13,220,278 | 1,598 | (1,044,722) | (1,043,124) | 1,598 | 12,175,556 | 12,177,154 | 1,598 | 12,175,556 | 12,177,154 |
| 000-240-105 | Salaries of Secretarial and Clerical Assistants | - | 4,392,468 | 4,392,468 | - | (56,914) | (56,614) | - | 4,335,854 | 4,335,854 | - | 4,335,854 | 4,335,854 |
| 000-240-300 | Purchased Professional and Technical Services | - | 5,000 | 5,000 | - | (1,070) | (1,070) | - | 3,930 | 3,930 | - | 3,930 | 3,930 |
| 000-240-500 | Other Purchased Services (400-500 series) | - | 13,800 | 13,800 | - | (8,395) | (8,395) | - | 5,405 | 5,405 | - | 5,405 | 5,405 |
| 000-240-580 | Travel | - | 25,050 | 25,050 | - | (13,657) | (13,657) | - | 11,393 | 11,393 | - | 11,393 | 11,393 |
| 000-240-600 | Supplies and Materials | - | 354,305 | 354,305 | - | (38,974) | (38,974) | - | 315,331 | 315,331 | - | 312,833 | 312,833 |
| 000-240-590 | Miscellaneous Purchased Services | - | 16,370 | 16,370 | - | (11,865) | (11,865) | - | 4,505 | 4,505 | - | 4,462 | 4,462 |
| 000-240-800 | Other Objects | - | 6,290 | 6,290 | - | (2,695) | (2,695) | - | 3,595 | 3,595 | - | 3,595 | 3,595 |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | - | 18,033,561 | 18,033,561 | 1,598 | (1,177,993) | (1,176,395) | 1,598 | 16,855,568 | 16,857,166 | 1,598 | 16,853,027 | 16,854,625 |
| **Undist. Expend. - Central Services** | | | | | | | | | | | | | |
| 000-251-100 | Salaries | 6,084,816 | - | 6,084,816 | (888,271) | - | (888,271) | 5,196,545 | - | 5,196,545 | 5,196,545 | - | 5,196,545 |
| 000-251-105 | Salaries of Secretarial and Clerical Assistants | 31,000 | - | 31,000 | 69,843 | - | 69,843 | 100,843 | - | 100,843 | 100,843 | - | 100,843 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| 000-251-290 | Uniforms - Central Storage | - | - | - | 19,275 | - | 19,275 | 19,275 | - | 19,275 | 19,275 | - | 19,275 |
| 000-251-330 | Purchased Professional Services | 311,000 | - | 311,000 | (106,758) | - | (106,758) | 204,242 | - | 204,242 | 204,242 | - | 204,242 |
| 000-251-335 | Purchased Professional Services - Public Relation | 1,500,000 | - | 1,500,000 | 373,004 | - | 373,004 | 1,873,004 | - | 1,873,004 | 1,873,004 | - | 1,873,004 |
| 000-251-340 | Purchased Technical Services | 293,789 | - | 293,789 | 40,678 | - | 40,678 | 334,467 | - | 334,467 | 334,467 | - | 334,467 |
| 000-251-592 | Other Purchased Services | 190,000 | - | 190,000 | (53,372) | - | (53,372) | 136,628 | - | 136,628 | 136,628 | - | 136,628 |
| 000-251-580 | Travel | 15,000 | - | 15,000 | (11,291) | - | (11,291) | 3,709 | - | 3,709 | 3,709 | - | 3,709 |
| 000-251-594 | Sale/Leaseback Payments | 2,200,000 | - | 2,200,000 | 302,493 | - | 302,493 | 2,502,493 | - | 2,502,493 | 2,502,493 | - | 2,502,493 |
| 000-251-600 | Supplies and Materials | 86,971 | - | 86,971 | 22,017 | - | 22,017 | 108,988 | - | 108,988 | 108,988 | - | 108,988 |
| 000-251-890 | Miscellaneous Expenditures | 25,350 | - | 25,350 | (15,633) | - | (15,633) | 9,717 | - | 9,717 | 9,717 | - | 9,717 |
| **Total Undist. Expend. - Central Services** | | 10,737,926 | - | 10,737,926 | (248,015) | - | (248,015) | 10,489,911 | - | 10,489,911 | 10,489,911 | - | 10,489,911 |
| **Undist. Expend. - Admin Information Technology** | | | | | | | | | | | | | |
| 000-252-100 | Salaries | 1,786,921 | - | 1,786,921 | (66,205) | - | (66,205) | 1,720,716 | - | 1,720,716 | 1,720,716 | - | 1,720,716 |
| 000-252-105 | Salaries of Secretarial and Clerical Assistants | 187,803 | - | 187,803 | (59,458) | - | (59,458) | 128,345 | - | 128,345 | 128,345 | - | 128,345 |
| 000-252-340 | Purchased Technical Services | 155,000 | - | 155,000 | (90,127) | - | (90,127) | 64,873 | - | 64,873 | 64,873 | - | 64,873 |
| 000-252-500 | Other Purchased Services (400-500 series) | 1,550,500 | - | 1,550,500 | 94,914 | - | 94,914 | 1,645,414 | - | 1,645,414 | 1,645,414 | - | 1,645,414 |
| 000-252-580 | Travel | 14,000 | - | 14,000 | (4,779) | - | (4,779) | 9,221 | - | 9,221 | 9,221 | - | 9,221 |
| 000-252-600 | Supplies and Materials | 215,100 | - | 215,100 | (83,004) | - | (83,004) | 132,096 | - | 132,096 | 132,096 | - | 132,096 |
| 000-252-800 | Objects | - | - | - | 930 | - | 930 | 930 | - | 930 | 930 | - | 930 |
| **Total Undist. Expend. - Admin Information Technology** | | 3,909,324 | - | 3,909,324 | (207,728) | - | (207,728) | 3,701,596 | - | 3,701,596 | 3,701,596 | - | 3,701,596 |
| **Undist. Expend. - Required Maintenance for School Facilities** | | | | | | | | | | | | | |
| 000-261-100 | Salaries | 3,261,648 | - | 3,261,648 | (467,277) | - | (467,277) | 2,794,371 | - | 2,794,371 | 2,794,371 | - | 2,794,371 |
| 000-261-420 | Cleaning, Repair, and Maintenance Services | 2,038,000 | - | 2,038,000 | 264,090 | - | 264,090 | 2,302,090 | - | 2,302,090 | 2,302,090 | - | 2,302,090 |
| 000-261-600 | Supplies and Materials | - | - | - | 16,265 | - | 16,265 | 16,265 | - | 16,265 | 16,265 | - | 16,265 |
| 000-261-610 | General Supplies | 431,000 | - | 431,000 | (157,538) | - | (157,538) | 273,462 | - | 273,462 | 239,528 | - | 239,528 |
| 000-261-800 | Other Objects | 100,000 | - | 100,000 | (91,010) | - | (91,010) | 8,990 | - | 8,990 | 8,990 | - | 8,990 |
| **Total Undist. Expend. - Required Maintenance for School Facilities** | | 5,830,648 | - | 5,830,648 | (435,470) | - | (435,470) | 5,395,178 | - | 5,395,178 | 5,361,244 | - | 5,361,244 |
| **Undist. Expend. - Custodial Services** | | | | | | | | | | | | | |
| 000-262-100 | Salaries | 2,849,350 | 3,363,346 | 6,212,696 | 775,821 | (116,917) | 658,904 | 3,625,171 | 3,246,429 | 6,871,600 | 3,625,171 | 3,246,429 | 6,871,600 |
| 000-262-105 | Salaries of Secretarial and Clerical Assistants | 214,116 | - | 214,116 | (2,063) | - | (2,063) | 212,053 | - | 212,053 | 212,053 | - | 212,053 |
| 000-262-107 | Salaries of Non-Instructional Aides | - | 2,465,946 | 2,465,946 | - | (330,756) | (330,756) | - | 2,135,190 | 2,135,190 | - | 2,135,190 | 2,135,190 |
| 000-262-290 | Custodial Uniforms | - | - | - | 43,200 | - | 43,200 | 43,200 | - | 43,200 | 43,200 | - | 43,200 |
| 000-262-420 | Cleaning, Repair and Maintenance Services | 13,471,952 | - | 13,471,952 | 3,193,053 | - | 3,193,053 | 16,665,005 | - | 16,665,005 | 16,664,333 | - | 16,664,333 |
| 000-262-441 | Rental of Land, Building & Other than Lease Purchases | 3,877,230 | - | 3,877,230 | (453,455) | - | (453,455) | 3,423,775 | - | 3,423,775 | 3,423,775 | - | 3,423,775 |
| 000-262-444 | Lease Purchase Payments - Energy Savings Improvement Program | 819,343 | - | 819,343 | (1) | - | (1) | 819,343 | - | 819,343 | 819,343 | - | 819,343 |
| 000-262-490 | Other Purchased Property Services | 975,212 | - | 975,212 | (24,330) | - | (24,330) | 950,882 | - | 950,882 | 950,882 | - | 950,882 |
| 000-262-520 | Insurance | 3,322,136 | - | 3,322,136 | 32,091 | - | 32,091 | 3,354,227 | - | 3,354,227 | 3,354,227 | - | 3,354,227 |
| 000-262-580 | Travel | 20,000 | - | 20,000 | (18,453) | - | (18,453) | 1,547 | - | 1,547 | 1,547 | - | 1,547 |
| 000-262-590 | Miscellaneous Purchased Services | 1,452,696 | - | 1,452,696 | (44,120) | - | (44,120) | 1,408,576 | - | 1,408,576 | 1,408,576 | - | 1,408,576 |
| 000-262-610 | General Supplies | 1,388,750 | 54,013 | 1,442,763 | 319,198 | (12,652) | 306,545 | 1,707,948 | 41,361 | 1,749,308 | 1,707,948 | 40,798 | 1,748,746 |
| 000-262-621 | Energy (Natural Gas) | 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 | 5,997 | - | 5,997 | 3,859,000 | - | 3,859,000 | 3,859,000 | - | 3,859,000 |
| 000-262-800 | Other Objects | 30,000 | - | 30,000 | (15,294) | - | (15,294) | 14,706 | - | 14,706 | 14,706 | - | 14,706 |
| 000-262-837 | Interest - Energy Savings Impr Prog Bonds | 260,172 | - | 260,172 | (4,668) | - | (4,668) | 255,504 | - | 255,504 | 255,504 | | 255,504 |
| 000-262-917 | Principal - Energy Savings Impr Prog Bonds | 865,172 | - | 865,172 | (864) | - | (864) | 864,308 | - | 864,308 | 864,308 | - | 864,308 |
| **Total Undist. Expend. - Custodial Services** | | 35,099,361 | 5,883,305 | 40,982,666 | 3,806,113 | (460,326) | 3,345,787 | 38,905,474 | 5,422,979 | 44,328,453 | 38,904,802 | 5,422,416 | 44,327,218 |
| **Undist. Expend. - Care & Upkeep of Grounds** | | | | | | | | | | | | | |
| 000-263-100 | Salaries | 1,000 | - | 1,000 | (1,000) | - | (1,000) | - | - | - | - | - | - |
| 000-263-420 | Cleaning, Repair, and Maintenance Services | 635,000 | - | 635,000 | (190,851) | - | (190,851) | 444,149 | - | 444,149 | 409,441 | - | 409,441 |
| 000-263-610 | General Supplies | 280,000 | - | 280,000 | (114,332) | - | (114,332) | 165,668 | - | 165,668 | 165,668 | - | 165,668 |
| **Total Undist. Expend. - Care & Upkeep of Grounds** | | 916,000 | - | 916,000 | (306,183) | - | (306,183) | 609,817 | - | 609,817 | 575,109 | - | 575,109 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| **Undist. Expend. - Security** | | | | | | | | | | | | | |
| 000-266-100 | Salaries | 2,222,451 | 2,767,062 | 4,989,513 | (345,600) | (169,804) | (515,404) | 1,876,851 | 2,597,258 | 4,474,109 | 1,876,851 | 2,597,258 | 4,474,109 |
| 000-266-105 | Salaries of Secretarial and Clerical Assistants | 150,019 | - | 150,019 | - | - | - | 150,019 | - | 150,019 | 150,019 | - | 150,019 |
| 000-266-300 | Purchased Professional and Technical Services | 7,487,874 | - | 7,487,874 | 1,098,795 | - | 1,098,795 | 8,586,669 | - | 8,586,669 | 8,517,805 | - | 8,517,805 |
| 000-266-420 | Cleaning, Repair and Maintenance Services | 49,000 | 1,200 | 50,200 | (298) | (1,200) | (1,498) | 48,702 | - | 48,702 | 48,702 | - | 48,702 |
| 000-266-580 | Travel | - | - | - | 791 | - | 791 | 791 | - | 791 | 791 | - | 791 |
| 000-266-600 | Supplies and Materials | - | - | - | 1,618 | - | 1,618 | 1,618 | - | 1,618 | 1,618 | - | 1,618 |
| 000-266-610 | General Supplies | 63,000 | 44,702 | 107,702 | (15,015) | (10,706) | (25,721) | 47,985 | 33,996 | 81,981 | 47,985 | 33,996 | 81,981 |
| 000-266-800 | Other Objects | 4,000 | - | 4,000 | (4,000) | - | (4,000) | - | - | - | - | - | - |
| **Total Undist. Expend. - Security** | | 9,976,344 | 2,812,964 | 12,789,308 | 736,291 | (181,710) | 554,580 | 10,712,635 | 2,631,254 | 13,343,888 | 10,643,770 | 2,631,254 | 13,275,024 |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 51,822,353 | 8,696,269 | 60,518,622 | 3,800,750 | (642,036) | 3,158,714 | 55,623,103 | 8,054,233 | 63,677,336 | 55,484,925 | 8,053,670 | 63,538,595 |
| **Undist. Expend. - Student Transportation Serv.** | | | | | | | | | | | | | |
| 000-270-107 | Salaries of Non-Instructional Aides | 158,630 | - | 158,630 | (146,674) | - | (146,674) | 11,956 | - | 11,956 | 11,956 | - | 11,956 |
| 000-270-160 | Sal. For Pup.Trans. (Bet. Home and School) - Regular | 796,250 | - | 796,250 | (212,020) | - | (212,020) | 584,230 | - | 584,230 | 584,230 | - | 584,230 |
| 000-270-350 | Management Fees - ESC & CTSA Transportation Programs | 32,000 | - | 32,000 | (2,785) | - | (2,785) | 29,215 | - | 29,215 | 29,215 | - | 29,215 |
| 000-270-390 | Other Purchased Professional and Technical Services | 12,500 | - | 12,500 | (1,200) | - | (1,200) | 11,300 | - | 11,300 | 11,300 | - | 11,300 |
| 000-270-503 | Contract Serv. - Aid in Lieu Pymts - NonPub Sch | 525,000 | - | 525,000 | (104,970) | - | (104,970) | 420,030 | - | 420,030 | 420,030 | - | 420,030 |
| 000-270-504 | Contract Serv. - Aid in Lieu Pymts - Charter Sch | 110,000 | - | 110,000 | (29,317) | - | (29,317) | 80,683 | - | 80,683 | 80,683 | - | 80,683 |
| 000-270-505 | Contract Serv. - Aid in Lieu Pymts - Choice Sch | 46,000 | - | 46,000 | (22,447) | - | (22,447) | 23,553 | - | 23,553 | 23,553 | - | 23,553 |
| 000-270-511 | Contract Services - (Between Home and School) - Vendors | 8,100,000 | - | 8,100,000 | (550,716) | - | (550,716) | 7,549,284 | - | 7,549,284 | 7,549,284 | - | 7,549,284 |
| 000-270-512 | Contract Services (Other than Between Home & School)-Vendors | 84,820 | 561,533 | 646,353 | 2,960 | (71,559) | (68,598) | 87,780 | 489,974 | 577,755 | 87,780 | 489,974 | 577,755 |
| 000-270-514 | Contr Serv (Spl. Ed. Students) - Vendors | 22,030,000 | - | 22,030,000 | (1,675,313) | - | (1,675,313) | 20,354,687 | - | 20,354,687 | 20,354,687 | - | 20,354,687 |
| 000-270-515 | Contr Serv (Spl. Ed. Students) - Joint Agrmt | 25,000 | - | 25,000 | (8,350) | - | (8,350) | 16,650 | - | 16,650 | 16,650 | - | 16,650 |
| 000-270-517 | Contr Serv (Regular Students) - ESCs & CTSA | 100,000 | - | 100,000 | (100,000) | - | (100,000) | - | - | - | - | - | - |
| 000-270-518 | Contr Serv (Spl. Ed. Students) - ESCs & CTSA | 650,000 | - | 650,000 | (196,643) | - | (196,643) | 453,357 | - | 453,357 | 453,357 | - | 453,357 |
| 000-270-593 | Misc. Purchased Serv. - Transportation | 1,000 | - | 1,000 | (1,000) | - | (1,000) | - | - | - | - | - | - |
| 000-270-580 | Travel/Conferences | 7,000 | - | 7,000 | (6,332) | - | (6,332) | 668 | - | 668 | 668 | - | 668 |
| 000-270-610 | Supplies and Materials | 7,200 | - | 7,200 | 371 | - | 371 | 7,571 | - | 7,571 | 7,571 | - | 7,571 |
| 000-270-615 | Transportation Supplies | 90,000 | - | 90,000 | (14,102) | - | (14,102) | 75,898 | - | 75,898 | 75,898 | - | 75,898 |
| 000-270-800 | Other Objects | 300 | - | 300 | 3,603 | - | 3,603 | 3,903 | - | 3,903 | 3,903 | - | 3,903 |
| **Total Undist. Expend. - Student Transportation Serv.** | | 32,775,700 | 561,533 | 33,337,233 | (3,064,935) | (71,559) | (3,136,494) | 29,710,765 | 489,974 | 30,200,739 | 29,710,765 | 489,974 | 30,200,739 |
| **ALLOCATED BENEFITS** | | | | | | | | | | | | | |
| | Regular Programs - Instruction - Grades 1-5 | | | | | | | | | | | | |
| 120-100-270 | Health Benefits | 127,677 | - | 127,677 | 2,160 | - | 2,160 | 129,837 | - | 129,837 | 129,837 | - | 129,837 |
| | Special Programs - Instruction | | | | | | | | | | | | |
| 216-100-270 | Health Benefits | 1,162,978 | - | 1,162,978 | 4,203 | - | 4,203 | 1,167,181 | - | 1,167,181 | 1,167,181 | - | 1,167,181 |
| | Other Instructional Programs - Instruction | | | | | | | | | | | | |
| 424-100-270 | Health Benefits | 14,283 | - | 14,283 | - | - | - | 14,283 | - | 14,283 | 14,283 | - | 14,283 |
| | Community Services Programs/Operations | | | | | | | | | | | | |
| 800-330-270 | Health Benefits | 126,976 | - | 126,976 | 2,160 | - | 2,160 | 129,136 | - | 129,136 | 129,136 | - | 129,136 |
| | Attendance and Social Work Services | | | | | | | | | | | | |
| 000-211-270 | Health Benefits | 701,415 | - | 701,415 | 5,070 | - | 5,070 | 706,485 | - | 706,485 | 706,485 | - | 706,485 |
| | Health Services | | | | | | | | | | | | |
| 000-213-270 | Health Benefits | 263,616 | - | 263,616 | - | - | - | 263,616 | - | 263,616 | 263,616 | - | 263,616 |
| | Other Support Services - Speech, OT, PT and Related Services | | | | | | | | | | | | |
| 000-216-270 | Health Benefits | 736,518 | - | 736,518 | 23,038 | - | 23,038 | 759,556 | - | 759,556 | 759,556 | - | 759,556 |
| | Other Support Services - Students - Extraordinary Services | | | | | | | | | | | | |
| 000-217-270 | Health Benefits | 4,433,214 | - | 4,433,214 | 19,009,962 | - | 19,009,962 | 23,443,176 | - | 23,443,176 | 23,112,297 | - | 23,112,297 |
| | Other Support Services - Guidance | | | | | | | | | | | | |
| 000-218-270 | Health Benefits | 323,884 | - | 323,884 | 4,320 | - | 4,320 | 328,204 | - | 328,204 | 328,204 | - | 328,204 |
| | Other Support Services - Child Study Team | | | | | | | | | | | | |
| 000-219-270 | Health Benefits | 3,099,771 | - | 3,099,771 | 27,064 | - | 27,064 | 3,126,835 | - | 3,126,835 | 3,126,835 | - | 3,126,835 |
| | Improvement of Instruction Services | | | | | | | | | | | | |
| 000-221-270 | Health Benefits | 2,296,833 | - | 2,296,833 | 19,569 | - | 19,569 | 2,316,402 | - | 2,316,402 | 2,316,402 | - | 2,316,402 |
| | Educational Media Services - School Library | | | | | | | | | | | | |
| 000-222-270 | Health Benefits | 470,550 | - | 470,550 | 5,809 | - | 5,809 | 476,359 | - | 476,359 | 476,359 | - | 476,359 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| | Instructional Staff Training Services | | | | | | | | | | | | |
| 000-223-280 | Tuition Reimbursement | 1,083,944 | - | 1,083,944 | (255,846) | - | (255,846) | 828,098 | - | 828,098 | 828,098 | - | 828,098 |
| | Support Services - General Administration | | | | | | | | | | | | |
| 000-230-270 | Health Benefits | 537,377 | - | 537,377 | 12,663 | - | 12,663 | 550,040 | - | 550,040 | 550,040 | - | 550,040 |
| 000-240-270 | Support Services - School Administration | | | | | | | | | | | | |
| 000-240-280 | Tuition Reimbursement | 20,000 | - | 20,000 | (19,000) | - | (19,000) | 1,000 | - | 1,000 | 1,000 | - | 1,000 |
| | Support Services - Central Services | | | | | | | | | | | | |
| 000-251-270 | Health Benefits | 1,489,565 | - | 1,489,565 | 10,741 | - | 10,741 | 1,500,306 | - | 1,500,306 | 1,497,217 | - | 1,497,217 |
| | Support Services- Admin. Info. Tech. | | | | | | | | | | | | |
| 000-252-270 | Health Benefits | 598,524 | - | 598,524 | 2,160 | - | 2,160 | 600,684 | - | 600,684 | 600,684 | - | 600,684 |
| | Support Services- Maintenance for School Facilities | | | | | | | | | | | | |
| 000-261-270 | Health Benefits | 1,231,110 | - | 1,231,110 | (198) | - | (198) | 1,230,912 | - | 1,230,912 | 1,230,912 | - | 1,230,912 |
| | Support Services - Custodial Services | | | | | | | | | | | | |
| 000-262-270 | Health Benefits | 688,796 | - | 688,796 | 2,160 | - | 2,160 | 690,956 | - | 690,956 | 690,956 | - | 690,956 |
| | Support Services - Security | | | | | | | | | | | | |
| 000-266-270 | Health Benefits | 663,028 | - | 663,028 | 17,536 | - | 17,536 | 680,564 | - | 680,564 | 680,564 | - | 680,564 |
| | Student Transportation Services | | | | | | | | | | | | |
| 000-270-270 | Health Benefits | 346,602 | - | 346,602 | 1,257 | - | 1,257 | 347,859 | - | 347,859 | 347,859 | - | 347,859 |
| **TOTAL ALLOCATED BENEFITS** | | 20,416,661 | - | 20,416,661 | 18,874,827 | - | 18,874,827 | 39,291,488 | - | 39,291,488 | 38,957,520 | - | 38,957,520 |
| **UNALLOCATED BENEFITS** | | | | | | | | | | | | | |
| 000-291-210 | Group Insurance | 17,900 | - | 17,900 | 32,520 | - | 32,520 | 50,420 | - | 50,420 | 50,420 | - | 50,420 |
| 000-291-220 | Social Security Contributions | 5,401,445 | 2,426,069 | 7,827,514 | (1,966,381) | 651,061 | (1,315,320) | 3,435,064 | 3,077,130 | 6,512,194 | 3,434,392 | 3,077,130 | 6,511,522 |
| 000-291-241 | Other Retirement Contributions - Regular | 10,748,037 | - | 10,748,037 | (668,740) | - | (668,740) | 10,079,297 | - | 10,079,297 | 10,079,297 | - | 10,079,297 |
| 000-291-249 | Other Retirement Contributions - ERIP | - | 6,347,952 | 6,347,952 | - | (1,219,495) | (1,219,495) | - | 5,128,457 | 5,128,457 | - | 5,128,457 | 5,128,457 |
| 000-291-250 | Unemployment Compensation | - | - | - | - | - | - | - | - | - | - | - | - |
| 000-291-260 | Workmen's Compensation | 2,000,000 | - | 2,000,000 | 877,975 | - | 877,975 | 2,877,975 | - | 2,877,975 | 2,877,975 | - | 2,877,975 |
| 000-291-270 | Health Benefits | - | 70,933,627 | 70,933,627 | - | 2,064,359 | 2,064,359 | - | 72,997,986 | 72,997,986 | - | 72,997,986 | 72,997,986 |
| 000-291-290 | Other Employee Benefits | 1,227,164 | - | 1,227,164 | (220,857) | - | (220,857) | 1,006,307 | - | 1,006,307 | 1,006,307 | - | 1,006,307 |
| 000-291-299 | Retirement Sick Pay | 2,000,000 | - | 2,000,000 | (1,176,540) | - | (1,176,540) | 823,460 | - | 823,460 | 823,460 | - | 823,460 |
| **TOTAL UNALLOCATED BENEFITS** | | 21,394,546 | 79,707,648 | 101,102,194 | (3,122,024) | 1,495,924 | (1,626,099) | 18,272,522 | 81,203,572 | 99,476,095 | 18,271,851 | 81,203,572 | 99,475,423 |
| | On Behalf TPAF Pension Contributions (Non-Budgeted) | - | - | - | - | - | - | - | - | - | 64,371,751 | - | 64,371,751 |
| | On-Behalf TPAF Pension Non Contributory Group Insurance | - | - | - | - | - | - | - | - | - | 797,393 | - | 797,393 |
| | On-Behalf TPAF Long Term Disability Insurance Contributions | - | - | - | - | - | - | - | - | - | 27,632 | - | 27,632 |
| | On Behalf TPAF Post Retirement Medical Benefits | - | - | - | - | - | - | - | - | - | 19,042,477 | - | 19,042,477 |
| | On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted) | - | - | - | - | - | - | - | - | - | 14,402,395 | - | 14,402,395 |
| **TOTAL ON-BEHALF CONTRIBUTIONS** | | - | - | - | - | - | - | - | - | - | 98,641,648 | - | 98,641,648 |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 41,811,207 | 79,707,648 | 121,518,855 | 15,752,803 | 1,495,924 | 17,248,728 | 57,564,010 | 81,203,572 | 138,767,583 | 155,871,019 | 81,203,572 | 237,074,591 |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 246,732,069 | 123,193,512 | 369,925,581 | 19,861,867 | (1,624,318) | 17,960,085 | 266,593,936 | 121,569,194 | 388,163,130 | 364,485,705 | 121,562,880 | 486,048,585 |
| **TOTAL CURRENT EXPENDITURES** | | 268,837,121 | 302,882,669 | 571,719,790 | 29,030,714 | (21,057,757) | 7,695,492 | 297,867,835 | 281,824,912 | 579,692,747 | 395,717,303 | 281,802,235 | 677,519,537 |
| **CAPITAL OUTLAY** | | | | | | | | | | | | | |
| **Equipment** | | | | | | | | | | | | | |
| **Regular Programs - Instruction:** | | | | | | | | | | | | | |
| 120-100-730 | Grades 1-5 | - | 39,800 | 39,800 | - | (3,843) | (3,843) | - | 35,957 | 35,957 | - | 35,957 | 35,957 |
| 130-100-730 | Grades 6-8 | - | 21,100 | 21,100 | - | (12,050) | (12,050) | - | 9,050 | 9,050 | - | 9,050 | 9,050 |
| 140-100-730 | Grades 9-12 | 6,000 | 17,000 | 23,000 | 16,816 | (14,400) | 2,416 | 22,816 | 2,600 | 25,416 | 22,816 | 2,600 | 25,416 |
| 402-100-730 | Athletic Activities | - | 18,000 | 18,000 | - | 14,056 | 14,056 | - | 32,056 | 32,056 | - | 32,056 | 32,056 |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| **Special Education - Instruction:** | | | | | | | | | | | | |
| 201-100-730 Intellectual Disability - Mild | - | 12,000 | 12,000 | - | (12,000) | (12,000) | - | - | - | - | - | - |
| 000-213-730 Resource Room/Resource Center | 16,240 | - | 16,240 | (240) | - | (240) | 16,000 | - | 16,000 | 16,000 | - | 16,000 |
| 000-211-730 Undist.Expend.-Support Serv.-Students - Atten. and Social Work | 5,000 | - | 5,000 | (5,000) | - | (5,000) | - | - | - | - | - | - |
| 000-230-730 Undistributed Expenditures - General Admin. | 5,000 | - | 5,000 | 2,099 | - | 2,099 | 7,099 | - | 7,099 | 7,099 | - | 7,099 |
| 000-240-730 Undistributed Expenditures - School Admin. | - | 5,000 | 5,000 | - | 3,377 | 3,377 | - | 8,377 | 8,377 | - | 8,377 | 8,377 |
| 000-251-730 Undistributed Expenditures - Central Services | 11,200 | - | 11,200 | 41,938 | - | 41,938 | 53,138 | - | 53,138 | 53,138 | - | 53,138 |
| 000-252-730 Undistributed Expenditures - Technology | 37,500 | - | 37,500 | (400) | - | (400) | 37,100 | - | 37,100 | 37,100 | - | 37,100 |
| 000-261-730 Undistributed Expenditures - Operation of Plant Services | 242,000 | - | 242,000 | 87,242 | - | 87,242 | 329,242 | - | 329,242 | 327,472 | - | 327,472 |
| 000-266-730 Undistributed Expenditures - Security | 45,000 | - | 45,000 | (45,000) | - | (45,000) | - | - | - | - | - | - |
| **Total Equipment** | 367,940 | 112,900 | 480,840 | 97,455 | (24,861) | 72,594 | 465,395 | 88,039 | 553,434 | 463,625 | 88,039 | 551,664 |
| **Facilities Acquisition and Construction Services** | | | | | | | | | | | | |
| 000-400-334 Architectural/Engineering Services | 835,499 | - | 835,499 | (247,421) | - | (247,421) | 588,078 | - | 588,078 | 455,605 | - | 455,605 |
| 000-400-450 Construction Services | 3,695,000 | - | 3,695,000 | (23,775) | - | (23,775) | 3,671,225 | - | 3,671,225 | 3,946,483 | - | 3,946,483 |
| **Total Facilities Acquisition and Construction Services** | 4,530,499 | - | 4,530,499 | - | - | - | 4,259,303 | - | 4,259,303 | 4,402,088 | - | 4,402,088 |
| **TOTAL CAPITAL OUTLAY** | 4,898,439 | 112,900 | 5,011,339 | (173,741) | (24,861) | 72,594 | 4,724,698 | 88,039 | 4,812,737 | 4,865,713 | 88,039 | 4,953,752 |
| **SPECIAL SCHOOLS** | | | | | | | | | | | | |
| **Accred. Even./Adult H.S./Post-Grad.-Inst.** | | | | | | | | | | | | |
| 601-100-101 Salaries of Teachers | 104,160 | - | 104,160 | (25,669) | | (25,669) | 78,491 | - | 78,491 | 72,846 | - | 72,846 |
| 601-100-610 General Supplies | 4,680 | - | 4,680 | - | - | - | 4,680 | - | 4,680 | 4,662 | - | 4,662 |
| **Total Accred. Even./Adult H.S./Post-Grad.-Inst.** | 108,840 | - | 108,840 | (25,669) | - | (25,669) | 83,171 | - | 83,171 | 77,508 | - | 77,508 |
| **Accred. Even./Adult H.S./Post-Grad.-Supp. Service** | | | | | | | | | | | | |
| 601-200-100 Salaries | 17,160 | - | 17,160 | 12,910 | - | 12,910 | 30,070 | - | 30,070 | 19,925 | - | 19,925 |
| **Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service** | 17,160 | - | 17,160 | 12,910 | - | 12,910 | 30,070 | - | 30,070 | 19,925 | - | 19,925 |
| **Total Accred. Even./Adult H.S./Post-Grad.** | 126,000 | - | 126,000 | (12,759) | - | (12,759) | 113,241 | - | 113,241 | 97,433 | - | 97,433 |
| **Adult Education-Local-Instruction** | | | | | | | | | | | | |
| 602-100-101 Salaries of Teachers | 926,689 | - | 926,689 | (122,561) | - | (122,561) | 804,128 | - | 804,128 | 780,399 | - | 780,399 |
| 602-100-610 General Supplies | 6,916 | - | 6,916 | (1,053) | - | (1,053) | 5,863 | - | 5,863 | 5,861 | - | 5,861 |
| **Total Adult Education-Local-Instruction** | 933,605 | - | 933,605 | (123,615) | - | (123,615) | 809,990 | - | 809,990 | 786,259 | - | 786,259 |
| **Adult Education-Local -Support Serv.** | | | | | | | | | | | | |
| 602-200-100 Salaries | 279,793 | - | 279,793 | (57,183) | - | (57,183) | 222,610 | - | 222,610 | 213,162 | - | 213,162 |
| 602-200-270 Personal Services - Employee Benefits | 402,524 | - | 402,524 | 7,064 | - | 7,064 | 409,588 | - | 409,588 | 409,588 | - | 409,588 |
| 602-200-800 Other Objects | 1,820 | - | 1,820 | (328) | - | (328) | 1,492 | - | 1,492 | 1,391 | - | 1,391 |
| **Total Adult Education-Local -Support Serv.** | 684,137 | - | 684,137 | (50,447) | - | (50,447) | 633,690 | - | 633,690 | 624,140 | - | 624,140 |
| **Total Adult Education-Local** | 1,617,742 | - | 1,617,742 | (174,061) | - | (174,061) | 1,443,681 | - | 1,443,681 | 1,410,400 | - | 1,410,400 |
| **GED Test Centers** | | | | | | | | | | | | |
| 640-200-110 GED Testing Stipends | - | - | - | 1,122 | - | 1,122 | 1,122 | - | 1,122 | 1,122 | - | 1,122 |
| 640-200-100 Salaries | 9,240 | - | 9,240 | (903) | - | (903) | 8,337 | - | 8,337 | 8,337 | - | 8,337 |
| 640-200-600 GED Testing | 8,965 | - | 8,965 | - | - | - | 8,965 | - | 8,965 | 8,965 | - | 8,965 |
| **Total GED Testing Centers** | 18,205 | - | 18,205 | 219 | - | 219 | 18,424 | - | 18,424 | 18,424 | - | 18,424 |
| **TOTAL SPECIAL SCHOOLS** | 1,761,947 | - | 1,761,947 | (186,602) | - | (186,602) | 1,575,345 | - | 1,575,345 | 1,526,256 | - | 1,526,256 |
| 000-100-56x Transfer of Funds to Charter Schools | 147,965,215 | - | 147,965,215 | (5,157,508) | - | (5,157,508) | 142,807,707 | - | 142,807,707 | 142,807,707 | - | 142,807,707 |
| **TOTAL EXPENDITURES** | 423,462,722 | 302,995,569 | 726,458,291 | 23,512,863 | (21,082,617.41) | 2,423,976 | 446,975,585 | 281,912,952 | 728,888,536 | 544,916,979 | 281,890,273.86 | 826,807,253 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 249,881,848 | (302,995,569) | (53,113,721) | (23,512,863) | 21,082,617 | (2,423,976) | 226,368,985 | (281,912,952) | (55,543,966) | 228,616,333 | (281,890,274) | (53,273,941) |

EXHIBIT C-1a

**COMBINING BUDGETARY COMPARISON SCHEDULE**
**GENERAL FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | ORIGINAL BUDGET | | | BUDGET ADJUSTMENTS | | | FINAL BUDGET | | | ACTUAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund | Operating Fund Fund 11 - 13 | Blended Resource Fund 15 | Total General Fund |
| **Other Financing Sources:** | | | | | | | | | | | | |
| **Operating Transfer In:** | | | | | | | | | | | | |
| Contr. to School Based Budgets - General Fund | - | 286,169,733 | 286,169,733 | - | (23,253,116) | (23,253,116) | - | 262,916,617 | 262,916,617 | - | 262,895,420 | 262,895,420 |
| Contr. to School Based Budgets - Spec. Rev. Fund | - | 16,825,836 | 16,825,836 | - | 2,170,498 | 2,170,498 | - | 18,996,334 | 18,996,334 | | 18,994,854 | 18,994,854 |
| Capital Projects Fund | | | | | | | | | | 5,586 | | 5,586 |
| **Operating Transfers Out:** | | | | | | | | | | | | |
| Transfer to Special Revenue Fund - Preschool Program | (3,367,329) | - | (3,367,329) | - | - | - | (3,367,329) | - | (3,367,329) | (3,367,329) | - | (3,367,329) |
| Contribution to School Based Budgets | (286,169,733) | - | (286,169,733) | 23,253,116 | - | 23,253,116 | (262,916,617) | - | (262,916,617) | (262,895,420) | - | (262,895,420) |
| **Transfer to Capital Projects Fund** | | | | | | | | | | | | |
| Capital Outlay - Transfer to Capital Projects Fund | - | - | - | (735,196) | - | (735,196) | (735,196) | | (735,196) | (735,196) | | (735,196) |
| **Total Other Financing Sources:** | (289,537,062) | 302,995,569 | 13,458,507 | 22,517,920 | (21,082,618) | 1,435,302 | (267,019,142) | 281,912,951 | 14,893,809 | (266,992,359) | 281,890,274 | 14,897,915 |
| **Excess (Deficiency) of Revenues and Other Financing Sources** | | | | | | | | | | | | |
| **Over (Under) Expenditures and Other Financing Sources (Uses** | (39,655,214) | - | (39,655,214) | (994,943) | - | (994,943) | (40,650,157) | - | (40,650,157) | (38,376,026) | - | (38,376,026) |
| **Fund Balance, July 1** | 87,788,686 | - | 87,788,686 | - | - | - | 87,788,686 | - | 87,788,686 | 87,788,686 | - | 87,788,686 |
| **Fund Balance, June 30** | 48,133,472 | - | 48,133,472 | (994,943) | - | (994,943) | 47,138,529 | - | 47,138,529 | 49,412,660 | - | 49,412,660 |
| **Recapitulation of Excess/(Deficiency) of Revenues Over/(Under) Expenditures** | | | | | | | | | | | | |
| **Adjustment for Prior Year Encumbrances** | - | - | - | (994,943) | | (994,943) | (994,943) | | (994,943) | (994,943) | | (994,943) |
| **Withdrawel from Capital Reserve** | (4,304,949) | - | (4,304,949) | - | - | - | (4,304,949) | - | (4,304,949) | (4,304,949) | | (4,304,949) |
| **Budgeted Fund Balance** | (35,350,265) | | (35,350,265) | | | | (35,350,265) | | (35,350,265) | (33,076,134) | | (33,076,134) |
| | (39,655,214) | - | (39,655,214) | (994,943) | - | (994,943) | (40,650,157) | - | (40,650,157) | (38,376,026) | - | (38,376,026) |

EXHIBIT C-2

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**SPECIAL REVENUE FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Local Sources | | 900,218 | 667,867 | 1,568,085 | 1,177,010 | 391,075 |
| State Sources | | 57,085,576 | 4,426,106 | 61,511,682 | 51,263,061 | 10,248,621 |
| Federal Sources | | 34,034,134 | 21,727,568 | 55,761,702 | 45,977,135 | 9,784,567 |
| **Total Revenues** | | 92,019,928 | 26,821,541 | 118,841,469 | 98,417,206 | 20,424,263 |
| **EXPENDITURES** | | | | | | |
| **Instruction** | | | | | | |
| 101 | Salaries of Teachers (101) | 3,605,534 | 7,413,227 | 11,018,761 | 8,034,099 | 2,984,662 |
| 105 | Salaries of Secretarial and Clerical Asst. (105) | | 2,077 | 2,077 | 1,086 | 991 |
| 106 | Other Salaries for Instruction (106-110) | 2,406,753 | 359,399 | 2,766,152 | 2,512,240 | 253,912 |
| 300 | Purchased Professional and Technical Services (300) | 172,481 | 217,044 | 389,525 | 176,559 | 212,966 |
| 340 | Purchased Technical Services (340) | | 2,000 | 2,000 | - | 2,000 |
| 500 | Other Purchased Services (400-500 series) | 18,000 | 2,185,084 | 2,203,084 | 1,611,332 | 591,752 |
| 566 | Tuition (560-570) | | 5,986,790 | 5,986,790 | 5,948,000 | 38,790 |
| 580 | Travel (580) | | 4,839 | 4,839 | 2,646 | 2,193 |
| 600 | General Supplies (600 and 610) | 3,937,287 | 2,089,784 | 6,027,071 | 3,467,728 | 2,559,343 |
| 640 | Textbooks (640) | 12,235 | 857 | 13,092 | 9,241 | 3,851 |
| 800 | Other Objects (800 and 890) | 390,980 | (317,834) | 73,146 | 43,360 | 29,786 |
| **Total Instruction** | | 10,543,270 | 17,943,267 | 28,486,537 | 21,806,291 | 6,680,245 |
| **Support Services** | | | | | | |
| 100 | Personnel Services Salaries (100) | | 1,751,668 | 1,751,668 | 936,124 | 815,544 |
| 102 | Salaries of Supervisors of Instruction (102) | 495,767 | - | 495,767 | 461,625 | 34,142 |
| 103 | Salaries of Principal / Directors (103) | 328,432 | 3,963 | 332,395 | 332,395 | - |
| 104 | Salaries of Other Professional Staff (104) | 1,678,369 | 104,133 | 1,782,502 | 1,559,598 | 222,904 |
| 105 | Salaries of Secretarial and Clerical Asst. (105) | 333,847 | 134,362 | 468,209 | 468,209 | - |
| 110 | Other Salaries (110) | 362,106 | 145,098 | 507,204 | 487,204 | 20,000 |
| 162 | Salaries for Pupil transportation (162) | | 800 | 800 | - | 800 |
| 173 | Salaries of Family/Parent Liaison (173) | 68,300 | - | 68,300 | 68,300 | - |
| 176 | Salaries of Facilitators (176) | 1,223,187 | 873 | 1,224,060 | 1,128,719 | 95,341 |
| 199 | Unused Vacation Payment to Terminated/Retired Staff (199) | 50,000 | - | 50,000 | - | 50,000 |
| 200 | Personal Services - Employee Benefits (200,270) | 4,768,391 | 3,142,408 | 7,910,799 | 7,657,360 | 253,439 |
| 321 | Purchased Educational Services - Contracted Pre-K (321) | 38,967,009 | (112,566) | 38,854,443 | 31,296,856 | 7,557,587 |
| 300 | Purchased Professional - Educational Services (300,320,325,329) | 16,920,672 | (4,295,543) | 12,625,129 | 9,383,488 | 3,241,641 |
| 330 | Other Purchased Professional Services (330) | 25,398 | 7,882 | 33,280 | 33,280 | - |
| 500 | Other Purchased Services (400-500 series) | 435,000 | 1,559,960 | 1,994,960 | 1,176,237 | 818,723 |
| 516 | Contr. Serv.-Trans. - Field Trips (516) | 50,400 | 1,950 | 52,350 | 6,004 | 46,346 |
| 560 | Tuition (560-570) | | 32,978 | 32,978 | 32,974 | 4 |
| 580 | Travel (580) | 19,605 | 213,465 | 233,070 | 57,671 | 175,399 |
| 600 | Supplies & Materials (600-610) | 190,000 | 1,472,495 | 1,662,495 | 880,129 | 782,366 |
| 655 | Transportation (655) | | 5,000 | 5,000 | 1,225 | 3,775 |
| 860 | Indirect Costs (860) | | 2,330 | 2,330 | - | 2,330 |
| 800 | Other Objects (800-890) | 204,000 | (47,449) | 156,551 | 64,187 | 92,364 |
| | Scholarship Awarded | 72,232 | 1,732 | 73,964 | 13,600 | 60,364 |
| | Student Activities | 437,006 | 654,565 | 1,091,571 | 1,042,739 | 48,832 |
| **Total Support Services** | | 66,629,721 | 4,780,104 | 71,409,825 | 57,087,924 | 14,321,901 |

EXHIBIT C-2

**PATERSON PUBLIC SCHOOLS**
**BUDGETARY COMPARISON SCHEDULE**
**SPECIAL REVENUE FUND**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | |
| 720 Building (720) | | 3,439,030 | 3,439,030 | 2,560,285 | 878,745 |
| 730 Instructional Equipment (730) | | 88,640 | 88,640 | 85,905 | 2,735 |
| **Total Facilities Acquisition and Construction Services** | - | 3,527,670 | 3,527,670 | 2,646,190 | 881,480 |
| **Transfer to Charter Schools** | 1,388,430 | - | 1,388,430 | 1,305,124 | 83,306 |
| **Sub-Total Expenditures** | 78,561,421 | 26,251,041 | 104,812,462 | 82,845,529 | 21,966,932 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfer In from General Fund-Preschool Program | 3,367,329 | - | 3,367,329 | 3,367,329 | - |
| Transfer Out to School Based Budgets (General Fund) | (16,825,836) | (570,500) | (17,396,336) | (18,994,854) | 1,598,518 |
| **Sub-total Other Financing Sources (Uses)** | (13,458,507) | (570,500) | (14,029,007) | (15,627,525) | 1,598,518 |
| **Total Outflows** | 92,019,928 | 26,821,541 | 118,841,469 | 98,473,054 | 20,368,414 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | - | - | - | (55,848) | 55,848 |
| Fund Balance, July 1 | | | | $ 355,948 | |
| Fund Balance, June 30 | | | | $ 300,100 | |
| Recapitulation: | | | | | |
| Restricted: | | | | | |
| Scholarships | | | | $ 60,364 | |
| Student Activities | | | | 239,736 | |
| Total Fund Balance | | | | $ 300,100 | |

**PATERSON PUBLIC SCHOOLS**
**Required Supplementary Information**
**Budgetary Comparison Schedule**
**Note to Required Supplementary Information - Part II**
**Fiscal Year Ended June 30, 2025**

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

| | | General Fund | Special Revenue Fund |
|---|---|---|---|
| **Sources/inflows of resources** | | | |
| Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule | **[C-1]&[C-2]** | 773,533,312 | 98,417,206 |
| Difference - budget to GAAP: | | | |
| State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes. | | 58,918,177 | |
| 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). | | (64,770,858) | |
| Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds. | **[B-2]** | 767,680,631 | 98,417,206 |
| **Uses/outflows of resources** | | | |
| Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule | **[C-1]&[C-2]** | 826,807,253 | 82,845,529 |
| Differences - budget to GAAP | | | |
| Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for *budgetary* purposes, but in the year the supplies are received for *financial reporting* purposes. | | | |
| Current Year | | | |
| Prior Year | | | |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds | **[B-2]** | 826,807,253 | 82,845,529 |

# REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

| Fiscal Year Ending June 30, | District's Proportion of the Net Pension Liability (Asset) | District's Proportionate Share of the Net Pension Liability (Asset) | District's Covered Payroll - PERS Employee's | District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|
| 2016 | 0.69326000% | $ 161,232,732 | $ 47,817,701 | 337.18% | 52.07% |
| 2017 | 0.76139191% | $ 225,502,446 | $ 51,324,865 | 439.36% | 59.86% |
| 2018 | 0.71700873% | $ 166,908,171 | $ 49,491,820 | 337.24% | 51.90% |
| 2019 | 0.69631896% | $ 137,101,732 | $ 48,195,506 | 284.47% | 46.40% |
| 2020 | 0.68662226% | $ 123,718,914 | $ 50,853,290 | 243.29% | 43.43% |
| 2021 | 0.71195211% | $ 113,638,757 | $ 51,078,137 | 222.48% | 41.35% |
| 2022 | 0.69685458% | $ 82,552,872 | $ 50,898,632 | 162.19% | 29.35% |
| 2023 | 0.69181790% | $ 104,404,845 | $ 52,883,630 | 197.42% | 36.78% |
| 2024 | 0.73600616% | $ 106,605,886 | $ 55,862,059 | 190.84% | 34.48% |
| 2025 | 0.72478574% | $ 98,484,219 | $ 60,769,515 | 162.06% | 31.25% |

**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 |
|---|---|---|---|---|---|
| 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% |
| 2025 | 9,862,308 | (9,862,308) | - | $ 63,658,058 | 15.49% |

**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 Proportionate Share of the Net Pension Liability Associated with the District (Asset) | District's Covered Payroll - TPAF Employee'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 |
|---|---|---|---|---|---|---|---|
| 2016 | 0.6932600000% | $ - | $ 1,170,320,277 | $ 182,518,825 | 0.00% | 641.21% | 28.71% |
| 2017 | 0.7613919124% | - | 1,446,584,813 | 187,722,451 | 0.00% | 770.60% | 22.33% |
| 2018 | 0.7170087258% | - | 1,278,093,973 | 185,974,289 | 0.00% | 687.24% | 25.41% |
| 2019 | 1.8051184052% | - | 1,148,377,556 | 183,543,987 | 0.00% | 625.67% | 26.49% |
| 2020 | 1.7993539772% | - | 1,104,280,519 | 194,564,329 | 0.00% | 567.57% | 26.95% |
| 2021 | 1.7175655335% | - | 1,130,996,237 | 188,943,702 | 0.00% | 598.59% | 24.60% |
| 2022 | 1.7747137072% | - | 853,196,963 | 190,777,959 | 0.00% | 447.22% | 35.52% |
| 2023 | 1.6809279594% | - | 867,264,961 | 190,138,589 | 0.00% | 456.12% | 32.29% |
| 2024 | 1.6604822217% | - | 847,388,405 | 183,596,306 | 0.00% | 461.55% | 34.68% |
| 2025 | 1.6153058151% | - | 798,366,621 | 199,434,880 | 0.00% | 400.31% | 37.99% |

**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, 2025**

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****

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | | | |
| Service Costs | $ 33,739,915 | $ 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 | 33,134,604 | 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 | (8,354,106) | (23,296,697) | 27,435,848 | (212,078,221) | 192,195,887 | (135,548,928) | (92,799,866) | |
| Changes in Assumptions | 75,306,424 | 1,808,391 | (235,260,764) | 1,025,363 | 217,404,001 | 11,080,864 | (94,872,900) | (126,928,215) |
| Contribution from the Member | 866,483 | 809,755 | 738,529 | 689,258 | 628,021 | 676,252 | 764,047 | 823,154 |
| Gross Benefit Payments | (25,305,434) | (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** | 109,387,886 | 20,212,290 | (162,323,101) | (150,860,277) | 446,995,301 | (83,563,730) | (138,394,467) | (75,559,142) |
| **Total OPEB Liability - Beginning** | 897,203,514 | 876,991,224 | 1,039,314,325 | 1,190,174,602 | 743,179,301 | 826,743,031 | 965,137,498 | 1,040,696,640 |
| **Total OPEB Liability - Ending** | $ 1,006,591,400 | $ 897,203,514 | $ 876,991,224 | $ 1,039,314,325 | $ 1,190,174,602 | $ 743,179,301 | $ 826,743,031 | $ 965,137,498 |
| District's Proportionate Share of OPEB Liability | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| State's Proportionate Share of OPEB Liability | 1,006,591,400 | 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 | $ 1,006,591,400 | $ 897,203,514 | $ 876,991,224 | $ 1,039,314,325 | $ 1,190,174,602 | $ 743,179,301 | $ 826,743,031 | $ 965,137,498 |
| 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 | $ 235,466,109 |
| Districts' Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

**Notes to Schedule:**

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

| | |
|---|---|
| Change in benefit terms | 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

**Exhibit D-1**

**PATERSON PUBLIC SCHOOLS**
**Combining Balance Sheet**
**General Fund**
**June 30, 2025**

| | Operating Fund | Blended Resoure Fund | Total General Funds |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | | | |
| Checking | | 5,749,248 | 5,749,248 |
| Accounts Receivable - | | | |
| Tax levy receivable | 13,307,590 | | 13,307,590 |
| Tuition | 158,073 | | 158,073 |
| Interfunds | 5,351,030 | 5,115 | 5,356,145 |
| Intergovernmental - State | 66,744,003 | | 66,744,003 |
| Other receivables | 133,674 | 13,615 | 147,289 |
| Restricted cash and cash equivalents | | | |
| Capital reserve | 8,608,670 | | 8,608,670 |
| Emergency reserve | 1,000,000 | | 1,000,000 |
| Unemployment | 3,397,517 | | 3,397,517 |
| Total assets | 98,700,557 | 5,767,978 | 104,468,535 |
| **LIABILITIES AND FUND BALANCES** | | | |
| Liabilities: | | | |
| Deficit in Cash | 9,315,364 | | 9,315,364 |
| Interfunds | 154,692 | | 154,692 |
| Accounts payable | 13,388,806 | 5,586,852 | 18,975,658 |
| Compesated Absences Payable | 1,352,388 | | 1,352,388 |
| Judgements Payable-Workers Compensation | 4,580,805 | | 4,580,805 |
| Loans Payable | 20,120,000 | | 20,120,000 |
| Accrued salaries & benefits | 375,842 | 181,126 | 556,968 |
| Total liabilities | 49,287,897 | 5,767,978 | 55,055,875 |
| Fund Balances: | | | |
| Restricted for: | | | |
| Excess Surplus - prior year - designated for subsequent year's expenditures | 19,704,121 | | 19,704,121 |
| Capital reserve account | 8,608,670 | | 8,608,670 |
| Emergency reserve account | 1,000,000 | | 1,000,000 |
| Unemployment Compensation | 3,397,517 | | 3,397,517 |
| Assigned: | | | |
| Year-end Encumbrances | 129,500 | | 129,500 |
| Designated by the BOE for subsequent year's expenditures | 3,976,075 | | 3,976,075 |
| Unassigned: | | | |
| General fund | 12,596,777 | | 12,596,777 |
| Total Fund balances | 49,412,660 | - | 49,412,660 |
| Total liabilities and fund balances | 98,700,557 | 5,767,978 | 104,468,535 |

**EXHIBIT D-2**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**District-Wide**

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 262,916,617 | | $ 262,895,420 | $ 21,197 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | $ - | | - | - |
| **Combined General Fund Contribution** | $ 262,916,617 | 93.26% | $ 262,895,420 | 21,197 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | $ 17,975,867 | | $ 17,974,465 | 1,402 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | $ - | | - | - |
| | 17,975,867 | 6.38% | 17,974,465 | 1,402 |
| **Title III, Part A:** ***Eenglish Language Acq*** | $ 1,020,467 | | $ 1,020,389 | 78 |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | $ - | | - | - |
| | 1,020,467 | 0.36% | 1,020,389 | 78 |
| **Total Restricted Federal Resources** | $ 18,996,334 | 6.74% | 18,994,854 | 1,480 |
| **Totals** | $ 281,912,951 | 100.00% | $ 281,890,274 | $ 22,677 |

**EXHIBIT D-2a**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,051,310 | | $ 3,047,797 | $ 3,513 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,051,310 | 94.06% | 3,047,797 | 3,513 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 182,395 | | 182,185 | 210 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 182,395 | 5.62% | 182,185 | 210 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 10,354 | | 10,342 | 12 |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 10,354 | 0.32% | 10,342 | 12 |
| **Total Restricted Federal Resources** | 192,749 | 5.94% | 192,527 | 222 |
| **Totals** | $ 3,244,059 | 100.00% | $ 3,240,324 | $ 3,735 |

**EXHIBIT D-2b**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 7,187,811 | | $ 7,187,811 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 7,187,811 | 94.58% | 7,187,811 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 389,481 | | 389,481 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 389,481 | 5.13% | 389,481 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 22,110 | | 22,110 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 22,110 | 0.29% | 22,110 | - |
| **Total Restricted Federal Resources** | 411,591 | 5.42% | 411,591 | - |
| **Totals** | $ 7,599,402 | 100.00% | $ 7,599,402 | $ - |

**EXHIBIT D-2c**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,312,859 | | $ 3,312,859 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,312,859 | 92.13% | 3,312,859 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 267,619 | | 267,619 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 267,619 | 7.44% | 267,619 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 15,192 | | 15,192 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 15,192 | 0.42% | 15,192 | - |
| **Total Restricted Federal Resources** | 282,811 | 7.87% | 282,811 | - |
| **Totals** | $ 3,595,670 | 100.00% | $ 3,595,670 | $ - |

**EXHIBIT D-2d**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 4 (Rev. Dr. Frank Napier Jr. 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** | $ 5,523,457 | | $ 5,523,457 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 5,523,457 | 93.13% | 5,523,457 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 385,499 | | 385,499 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 385,499 | 6.50% | 385,499 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 21,884 | | 21,884 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 21,884 | 0.37% | 21,884 | - |
| **Total Restricted Federal Resources** | 407,383 | 6.87% | 407,383 | - |
| **Totals** | $ 5,930,840 | 100.00% | $ 5,930,840 | $ - |

**EXHIBIT D-2e**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 8,172,720 | | $ 8,172,720 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 8,172,720 | 92.34% | 8,172,720 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 641,967 | | 641,967 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 641,967 | 7.25% | 641,967 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 36,444 | | 36,444 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 36,444 | 0.41% | 36,444 | - |
| **Total Restricted Federal Resources** | 678,411 | 7.66% | 678,411 | - |
| **Totals** | $ 8,851,131 | 100.00% | $ 8,851,131 | $ - |

**EXHIBIT D-2f**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 6 (Senator Frank Lautenberg 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** | $ 5,776,844 | | $ 5,776,125 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 5,776,844 | 92.13% | 5,776,125 | 719 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 466,740 | | 466,682 | $ 58 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 466,740 | 7.44% | 466,682 | 58 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 26,496 | | 26,493 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 26,496 | 0.42% | 26,493 | 3 |
| **Total Restricted Federal Resources** | 493,236 | 7.87% | 493,175 | 61 |
| **Totals** | $ 6,270,080 | 100.00% | $ 6,269,300 | $ 780 |

**EXHIBIT D-2g**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,861,116 | | $ 3,861,116 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,861,116 | 93.71% | 3,861,116 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 245,317 | | 245,317 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 245,317 | 5.95% | 245,317 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 13,926 | | 13,926 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 13,926 | 0.34% | 13,926 | - |
| **Total Restricted Federal Resources** | 259,243 | 6.29% | 259,243 | - |
| **Totals** | $ 4,120,359 | 100.00% | $ 4,120,359 | $ - |

**EXHIBIT D-2h**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 4,527,222 | | $ 4,527,183 | $ 39 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,527,222 | 91.35% | 4,527,183 | 39 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 405,411 | | 405,408 | 3 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 405,411 | 8.18% | 405,408 | 3 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 23,015 | | 23,015 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 23,015 | 0.46% | 23,015 | - |
| **Total Restricted Federal Resources** | 428,426 | 8.65% | 428,423 | 3 |
| **Totals** | $ 4,955,648 | 100.00% | $ 4,955,606 | $ 43 |

**EXHIBIT D-2i**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 9,013,470 | | $ 9,013,470 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 9,013,470 | 93.84% | 9,013,470 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 559,929 | | 559,929 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 559,929 | 5.83% | 559,929 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 31,787 | | 31,787 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 31,787 | 0.33% | 31,787 | - |
| **Total Restricted Federal Resources** | 591,716 | 6.16% | 591,716 | - |
| **Totals** | $ 9,605,186 | 100.00% | $ 9,605,186 | $ - |

**EXHIBIT D-2j**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 4,780,256 | | $ 4,780,256 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,780,256 | 91.94% | 4,780,256 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 396,649 | | 396,649 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 396,649 | 7.63% | 396,649 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 22,517 | | 22,517 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 22,517 | 0.43% | 22,517 | - |
| **Total Restricted Federal Resources** | 419,166 | 8.06% | 419,166 | - |
| **Totals** | $ 5,199,422 | 100.00% | $ 5,199,422 | $ - |

**EXHIBIT D-2k**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 1,070,553 | | $ 1,070,321 | $ 232 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 1,070,553 | 98.00% | 1,070,321 | 232 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 20,229 | | 20,225 | 4 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 20,229 | 1.85% | 20,225 | 4 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 1,673 | | 1,673 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 1,673 | 0.15% | 1,673 | - |
| **Total Restricted Federal Resources** | 21,902 | 2.00% | 21,898 | 4 |
| **Totals** | $ 1,092,455 | 100.00% | $ 1,092,219 | $ 236 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 5,749,482 | | $ 5,749,482 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 5,749,482 | 93.31% | 5,749,482 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 390,278 | | 390,278 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 390,278 | 6.33% | 390,278 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 22,156 | | 22,156 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 22,156 | 0.36% | 22,156 | - |
| **Total Restricted Federal Resources** | 412,434 | 6.69% | 412,434 | - |
| **Totals** | $ 6,161,916 | 100.00% | $ 6,161,916 | $ - |

**EXHIBIT D-2m**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 5,225,978 | | $ 5,225,970 | $ 8 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 5,225,978 | 92.31% | 5,225,970 | 8 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 411,783 | | 411,782 | 1 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 411,783 | 7.27% | 411,782 | 1 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 23,376 | | 23,376 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 23,376 | 0.41% | 23,376 | - |
| **Total Restricted Federal Resources** | 435,159 | 7.69% | 435,158 | 1 |
| **Totals** | $ 5,661,137 | 100.00% | $ 5,661,128 | $ 10 |

**EXHIBIT D-2n**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,332,887 | | $ 6,332,887 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,332,887 | 92.69% | 6,332,887 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 472,316 | | 472,316 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 472,316 | 6.91% | 472,316 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 26,813 | | 26,813 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 26,813 | 0.39% | 26,813 | - |
| **Total Restricted Federal Resources** | 499,129 | 7.31% | 499,129 | - |
| **Totals** | $ 6,832,016 | 100.00% | $ 6,832,016 | $ - |

**EXHIBIT D-2o**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,941,308 | | $ 6,941,308 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,941,308 | 91.25% | 6,941,308 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 630,019 | | 630,019 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 630,019 | 8.28% | 630,019 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 35,766 | | 35,766 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 35,766 | 0.47% | 35,766 | - |
| **Total Restricted Federal Resources** | 665,785 | 8.75% | 665,785 | - |
| **Totals** | $ 7,607,093 | 100.00% | $ 7,607,093 | $ - |

**EXHIBIT D-2p**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,831,279 | | $ 3,831,279 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,831,279 | 92.86% | 3,831,279 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 278,770 | | 278,770 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 278,770 | 6.76% | 278,770 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 15,825 | | 15,825 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 15,825 | 0.38% | 15,825 | - |
| **Total Restricted Federal Resources** | 294,595 | 7.14% | 294,595 | - |
| **Totals** | $ 4,125,874 | 100.00% | $ 4,125,874 | $ - |

**EXHIBIT D-2q**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,367,439 | | $ 6,366,554 | $ 885 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,367,439 | 95.58% | 6,366,554 | 885 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 278,770 | | 278,731 | 39 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 278,770 | 4.18% | 278,731 | 39 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 15,825 | | 15,823 | 2 |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 15,825 | 0.24% | 15,823 | 2 |
| **Total Restricted Federal Resources** | 294,595 | 4.42% | 294,554 | 41 |
| **Totals** | $ 6,662,034 | 100.00% | $ 6,661,108 | $ 926 |

**EXHIBIT D-2r**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,468,337 | | $ 6,468,337 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,468,337 | 91.83% | 6,468,337 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 544,796 | | 544,796 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 544,796 | 7.73% | 544,796 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 30,927 | | 30,927 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 30,927 | 0.44% | 30,927 | - |
| **Total Restricted Federal Resources** | 575,723 | 8.17% | 575,723 | - |
| **Totals** | $ 7,044,060 | 100.00% | $ 7,044,060 | $ - |

**EXHIBIT D-2s**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 7,288,483 | | $ 7,288,483 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 7,288,483 | 92.76% | 7,288,483 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 538,424 | | 538,424 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 538,424 | 6.85% | 538,424 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 30,566 | | 30,566 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 30,566 | 0.39% | 30,566 | - |
| **Total Restricted Federal Resources** | 568,990 | 7.24% | 568,990 | - |
| **Totals** | $ 7,857,473 | 100.00% | $ 7,857,473 | $ - |

**EXHIBIT D-2t**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 5,644,355 | | $ 5,644,355 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 5,644,355 | 92.27% | 5,644,355 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 447,624 | | 447,624 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 447,624 | 7.32% | 447,624 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 25,411 | | 25,411 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 25,411 | 0.42% | 25,411 | - |
| **Total Restricted Federal Resources** | 473,035 | 7.73% | 473,035 | - |
| **Totals** | $ 6,117,390 | 100.00% | $ 6,117,390 | $ - |

**EXHIBIT D-2u**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 26**

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 4,163,308 | | $ 4,163,231 | |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,163,308 | 91.05% | 4,163,231 | 77 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 387,092 | | 387,085 | $ 7 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 387,092 | 8.47% | 387,085 | 7 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 21,975 | | 21,975 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 21,975 | 0.48% | 21,975 | - |
| **Total Restricted Federal Resources** | 409,067 | 8.95% | 409,060 | 7 |
| **Totals** | $ 4,572,375 | 100.00% | $ 4,572,291 | $ 84 |

**EXHIBIT D-2v**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,291,579 | | $ 6,290,933 | $ 646 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,291,579 | 91.85% | 6,290,933 | 646 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 528,069 | | 528,015 | 54 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 528,069 | 7.71% | 528,015 | 54 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 29,978 | | 29,975 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 29,978 | 0.44% | 29,975 | 3 |
| **Total Restricted Federal Resources** | 558,047 | 8.15% | 557,990 | 57 |
| **Totals** | $ 6,849,626 | 100.00% | $ 6,848,923 | $ 703 |

**EXHIBIT D-2w**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 4,589,046 | | $ 4,589,046 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,589,046 | 92.38% | 4,589,046 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 358,418 | | 358,418 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 358,418 | 7.21% | 358,418 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 20,347 | | 20,347 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 20,347 | 0.41% | 20,347 | - |
| **Total Restricted Federal Resources** | 378,765 | 7.62% | 378,765 | - |
| **Totals** | $ 4,967,811 | 100.00% | $ 4,967,811 | $ - |

**EXHIBIT D-2x**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 30 (Dr. Martin Luther King Jr. Educational Complex)**

| 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** | $ 8,244,877 | | $ 8,244,877 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 8,244,877 | 94.56% | 8,244,877 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 448,421 | | 448,421 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 448,421 | 5.14% | 448,421 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 25,456 | | 25,456 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 25,456 | 0.29% | 25,456 | - |
| **Total Restricted Federal Resources** | 473,877 | 5.44% | 473,877 | - |
| **Totals** | $ 8,718,754 | 100.00% | $ 8,718,754 | $ - |

**EXHIBIT D-2y**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,126,035 | | $ 3,126,035 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,126,035 | 91.39% | 3,126,035 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 278,770 | | 278,770 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 278,770 | 8.15% | 278,770 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 15,825 | | 15,825 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 15,825 | 0.46% | 15,825 | - |
| **Total Restricted Federal Resources** | 294,595 | 8.61% | 294,595 | - |
| **Totals** | $ 3,420,630 | 100.00% | $ 3,420,630 | $ - |

**EXHIBIT D-2z**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,212,406 | | $ 3,212,299 | $ 107 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,212,406 | 93.23% | 3,212,299 | 107 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 220,626 | | 220,619 | 7 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 220,626 | 6.40% | 220,619 | 7 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 12,525 | | 12,525 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 12,525 | 0.36% | 12,525 | - |
| **Total Restricted Federal Resources** | 233,151 | 6.77% | 233,144 | 7 |
| **Totals** | $ 3,445,557 | 100.00% | $ 3,445,443 | $ 114 |

**EXHIBIT D-2aa**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 36 (Alexander Hamilton 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** | $ 5,056,866 | | $ 5,056,530 | $ 336 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 5,056,866 | 92.43% | 5,056,530 | 336 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 391,871 | | 391,845 | 26 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 391,871 | 7.16% | 391,845 | 26 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 22,246 | | 22,245 | |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 22,246 | 0.41% | 22,245 | 1 |
| **Total Restricted Federal Resources** | 414,117 | 7.57% | 414,090 | 27 |
| **Totals** | $ 5,470,983 | 100.00% | $ 5,470,620 | $ 363 |

**EXHIBIT D-2bb**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 41 (Dale Ave)**

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 4,541,593 | | $ 4,541,593 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,541,593 | 95.03% | 4,541,593 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 224,609 | | 224,609 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 224,609 | 4.70% | 224,609 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 12,751 | | 12,751 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 12,751 | 0.27% | 12,751 | - |
| **Total Restricted Federal Resources** | 237,360 | 4.97% | 237,360 | - |
| **Totals** | $ 4,778,953 | 100.00% | $ 4,778,953 | $ - |

**EXHIBIT D-2cc**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 24,130,514 | | $ 24,125,281 | $ 5,233 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 24,130,514 | 93.20% | 24,125,281 | 5,233 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB: *Improving Basic Programs*** | 1,667,522 | | 1,667,160 | |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 1,667,522 | 6.44% | 1,667,160 | 362 |
| **Title III, Part A: *Eenglish Language Acq*** | 94,139 | | 94,119 | 20 |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 94,139 | 0.36% | 94,119 | 20 |
| **Total Restricted Federal Resources** | 1,761,661 | 6.80% | 1,761,279 | 382 |
| **Totals** | $ 25,892,175 | 100.00% | $ 25,886,560 | $ 5,615 |

**EXHIBIT D-2dd**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 52 (Rosa Parks High School)**

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 4,152,737 | | $ 4,152,737 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,152,737 | 95.32% | 4,152,737 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 192,749 | | 192,749 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 192,749 | 4.42% | 192,749 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 10,942 | | 10,942 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 10,942 | 0.25% | 10,942 | - |
| **Total Restricted Federal Resources** | 203,691 | 4.68% | 203,691 | - |
| **Totals** | $ 4,356,428 | 100.00% | $ 4,356,428 | $ - |

**EXHIBIT D-2ee**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 53 (Paterson STEAM High School)**

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 4,632,704 | | $ 4,632,704 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,632,704 | 95.18% | 4,632,704 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB: *Improving Basic Programs*** | 222,219 | | 222,219 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 222,219 | 4.57% | 222,219 | - |
| **Title III, Part A: *Eenglish Language Acq*** | 12,615 | | 12,615 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 12,615 | 0.26% | 12,615 | - |
| **Total Restricted Federal Resources** | 234,834 | 4.82% | 234,834 | - |
| **Totals** | $ 4,867,538 | 100.00% | $ 4,867,538 | $ - |

**EXHIBIT D-2ff**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 3,347,354 | | $ 3,347,352 | $ 2 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 3,347,354 | 95.30% | 3,347,352 | 2 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB: *Improving Basic Programs*** | 156,111 | | 156,111 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 156,111 | 4.44% | 156,111 | - |
| **Title III, Part A: *Eenglish Language Acq*** | 8,862 | | 8,862 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 8,862 | 0.25% | 8,862 | - |
| **Total Restricted Federal Resources** | 164,973 | 4.70% | 164,973 | - |
| **Totals** | $ 3,512,327 | 100.00% | $ 3,512,325 | $ 2 |

**EXHIBIT D-2gg**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 8,249,839 | | $ 8,245,092 | $ 4,747 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 8,249,839 | 93.55% | 8,245,092 | 4,747 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 538,424 | | 538,114 | 310 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 538,424 | 6.11% | 538,114 | 310 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 30,566 | | 30,548 | 18 |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 30,566 | 0.35% | 30,548 | 18 |
| **Total Restricted Federal Resources** | 568,990 | 6.45% | 568,662 | 328 |
| **Totals** | $ 8,818,829 | 100.00% | $ 8,813,754 | $ 5,075 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: 060 (Students Transitionaing 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** | $ 2,815,606 | | $ 2,815,606 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 2,815,606 | 96.48% | 2,815,606 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 97,171 | | 97,171 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 97,171 | 3.33% | 97,171 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 5,516 | | 5,516 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 5,516 | 0.19% | 5,516 | - |
| **Total Restricted Federal Resources** | 102,687 | 3.52% | 102,687 | - |
| **Totals** | $ 2,918,293 | 100.01% | $ 2,918,293 | $ - |

**EXHIBIT D-2ii**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 4,352,937 | | $ 4,352,937 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,352,937 | 95.09% | 4,352,937 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 212,661 | | 212,661 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 212,661 | 4.65% | 212,661 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 12,073 | | 12,073 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 12,073 | 0.26% | 12,073 | - |
| **Total Restricted Federal Resources** | 224,734 | 4.91% | 224,734 | - |
| **Totals** | $ 4,577,671 | 100.00% | $ 4,577,671 | $ - |

**EXHIBIT D-2jj**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**School: No. 77 (Alonzo Moody Academy)**

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 4,957,679 | | $ 4,957,679 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 4,957,679 | 97.07% | 4,957,679 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 141,774 | | 141,774 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 141,774 | 2.78% | 141,774 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 8,048 | | 8,048 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 8,048 | 0.16% | 8,048 | - |
| **Total Restricted Federal Resources** | 149,822 | 2.93% | 149,822 | - |
| **Totals** | $ 5,107,501 | 100.00% | $ 5,107,501 | $ - |

**EXHIBIT D-2kk**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 9,095,286 | | $ 9,095,286 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 9,095,286 | 91.77% | 9,095,286 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 771,794 | | 771,794 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 771,794 | 7.79% | 771,794 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 43,814 | | 43,814 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 43,814 | 0.44% | 43,814 | - |
| **Total Restricted Federal Resources** | 815,608 | 8.23% | 815,608 | - |
| **Totals** | $ 9,910,894 | 100.00% | $ 9,910,894 | $ - |

**EXHIBIT D-2ll**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 1,346,121 | | $ 1,346,121 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 1,346,121 | 96.62% | 1,346,121 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 44,603 | | 44,603 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 44,603 | 3.20% | 44,603 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 2,532 | | 2,532 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 2,532 | 0.18% | 2,532 | - |
| **Total Restricted Federal Resources** | 47,135 | 3.38% | 47,135 | - |
| **Totals** | $ 1,393,256 | 100.00% | $ 1,393,256 | $ - |

**EXHIBIT D-2mm**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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

| Resources | Resource Amount (Final Budget) | District-wide Blended % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|---|---|---|---|---|
| **General Fund Contribution to School Based Budgets** | $ 25,294,290 | | $ 25,294,290 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 25,294,290 | 94.14% | 25,294,290 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB: *Improving Basic Programs*** | 1,488,630 | | 1,488,630 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 1,488,630 | 5.54% | 1,488,630 | - |
| **Title III, Part A: *Eenglish Language Acq*** | 84,508 | | 84,508 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 84,508 | 0.31% | 84,508 | - |
| **Total Restricted Federal Resources** | 1,573,138 | 5.86% | 1,573,138 | - |
| **Totals** | $ 26,867,428 | 100.00% | $ 26,867,428 | $ - |

**EXHIBIT D-2nn**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 7,583,190 | | $ 7,583,190 | $ - |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 7,583,190 | 91.35% | 7,583,190 | - |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 679,402 | | 679,402 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 679,402 | 8.18% | 679,402 | - |
| **Title III, Part A:** ***Eenglish Language Acq*** | 38,569 | | 38,569 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 38,569 | 0.46% | 38,569 | - |
| **Total Restricted Federal Resources** | 717,971 | 8.65% | 717,971 | - |
| **Totals** | $ 8,301,161 | 100.00% | $ 8,301,161 | $ - |

**EXHIBIT D-2oo**

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,942,561 | | $ 6,939,175 | $ 3,386 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,942,561 | 93.46% | 6,939,175 | 3,386 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB: *Improving Basic Programs*** | 459,572 | | 459,348 | - |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 459,572 | 6.19% | 459,348 | 224 |
| **Title III, Part A: *Eenglish Language Acq*** | 26,089 | | 26,076 | - |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 26,089 | 0.35% | 26,076 | 13 |
| **Total Restricted Federal Resources** | 485,661 | 6.54% | 485,424 | 237 |
| **Totals** | $ 7,428,222 | 100.00% | $ 7,424,599 | $ 3,623 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF EXPENDITURES ALLOCATED**
**BY RESOURCE TYPE - ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**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** | $ 6,662,922 | | $ 6,661,657 | $ 1,265 |
| **General Fund Reserve for Encumbrances at June 30, 2024** | | | - | - |
| **Combined General Fund Contribution** | 6,662,922 | 92.50% | 6,661,657 | 1,265 |
| **Restricted Federal Resources** | | | | |
| **Title I, Part A of NCLB:** ***Improving Basic Programs*** | 511,343 | | 511,246 | 97 |
| **Title I, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 511,343 | 7.10% | 511,246 | 97 |
| **Title III, Part A:** ***Eenglish Language Acq*** | 29,028 | | 29,022 | 6 |
| **Title III, Part A - June 30, 2024 Deferred Revenue** | | | - | - |
| | 29,028 | 0.40% | 29,022 | 6 |
| **Total Restricted Federal Resources** | 540,371 | 7.50% | 540,268 | 103 |
| **Totals** | $ 7,203,293 | 100.00% | $ 7,201,925 | $ 1,369 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| District-wide | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | |
| **Regular Programs - Instruction** | | | | | |
| Kindergarten - Salaries of Teachers | 5,634,410 | (320,715) | 5,313,695 | 5,313,695 | - |
| Grades 1-5 - Salaries of Teachers | 39,784,225 | (2,977,261) | 36,806,964 | 36,806,964 | - |
| Grades 1-5 - Salaries of Teachers | 102,000 | (19,919) | 82,081 | 78,346 | 3,735 |
| Grades 6-8 - Salaries of Teachers | 24,671,036 | (2,312,645) | 22,358,391 | 22,358,391 | - |
| Grades 6-8 - Salaries of Teachers | 53,600 | (30,076) | 23,524 | 23,524 | - |
| Grades 9-12 - Salaries of Teachers | 30,958,959 | (2,713,149) | 28,245,810 | 28,240,195 | 5,615 |
| Grades 9-12 - Salaries of Teachers | 65,675 | (22,938) | 42,737 | 42,737 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | |
| Other Salaries for Instruction | 3,879,844 | (523,760) | 3,356,084 | 3,356,084 | - |
| Purchased Professional-Educational Services | 35,500 | 44,315 | 79,815 | 79,815 | - |
| Other Purchased Services (400-500 series) | 122,151 | 54,420 | 176,571 | 176,571 | - |
| General Supplies | 1,322,883 | (195,168) | 1,127,715 | 1,121,406 | 6,309 |
| Textbooks | 21,700 | (9,415) | 12,285 | 12,285 | - |
| Other Objects | 69,515 | (31,806) | 37,709 | 37,709 | - |
| **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 106,721,498 | (9,058,116) | 97,663,382 | 97,647,722 | 15,660 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | |
| **Intellectual Disability - Mild:** | | | | | |
| Salaries of Teachers | 1,094,092 | (122,309) | 971,783 | 971,783 | - |
| Other Salaries for Instruction | 724,672 | (6,060) | 718,612 | 718,612 | - |
| General Supplies | 33,500 | (7,618) | 25,882 | 25,882 | - |
| Other Objects | 850 | (153) | 698 | 698 | - |
| **Total Intellectual Disability - Mild** | 1,853,114 | (136,140) | 1,716,974 | 1,716,974 | - |
| **Intellectual Disability - Moderate:** | | | | | |
| Salaries of Teachers | 808,168 | (271,702) | 536,466 | 536,466 | - |
| Other Salaries for Instruction | 471,753 | (123,810) | 347,943 | 347,943 | - |
| General Supplies | 17,980 | (8,190) | 9,790 | 9,790 | - |
| **Total Intellectual Disability - Moderate** | 1,297,901 | (403,702) | 894,199 | 894,199 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | |
| Salaries of Teachers | 6,675,622 | (925,051) | 5,750,571 | 5,750,571 | - |
| Other Salaries for Instruction | 3,331,703 | (6,380) | 3,325,323 | 3,325,323 | - |
| Other Purchased Services (400-500 series) | 4,000 | (815) | 3,185 | 2,482 | 703 |
| General Supplies | 103,286 | (26,934) | 76,352 | 76,352 | - |
| Textbooks | 5,500 | (4,101) | 1,399 | 1,399 | - |
| Other Objects | 600 | (600) | - | | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | 10,120,711 | (963,881) | 9,156,830 | 9,156,127 | 703 |
| **Emotional Regulation Impairment:** | | | | | |
| Salaries of Teachers | 1,078,144 | (343,111) | 735,033 | 735,033 | - |
| Other Salaries for Instruction | 1,092,545 | (88,223) | 1,004,322 | 1,004,322 | - |
| General Supplies | 9,240 | (5,623) | 3,617 | 3,617 | - |
| Other Objects | 2,000 | (1,110) | 890 | 890 | - |
| **Total Emotional Regulation Impairment** | 2,181,929 | (438,068) | 1,743,861 | 1,743,861 | - |
| **Multiple Disabilities:** | | | | | |
| Salaries of Teachers | 832,892 | (31,412) | 801,480 | 801,480 | - |
| Other Salaries for Instruction | 543,846 | 80,919 | 624,765 | 624,765 | - |
| General Supplies | 8,139 | (2,942) | 5,197 | 5,197 | - |
| **Total Multiple Disabilities** | 1,384,877 | 46,565 | 1,431,442 | 1,431,442 | - |
| **Resource Room/Resource Center:** | | | | | |
| Salaries of Teachers | 22,023,801 | (4,043,742) | 17,980,059 | 17,980,059 | - |
| Other Salaries for Instruction | 558,606 | (1,163) | 557,443 | 557,443 | - |
| General Supplies | 116,410 | (24,189) | 92,221 | 92,221 | - |
| **Total Resource Room/Resource Center** | 22,698,817 | (4,069,093) | 18,629,724 | 18,629,724 | - |
| **Autism:** | | | | | |
| Salaries of Teachers | 3,490,559 | (1,059,842) | 2,430,717 | 2,430,717 | - |
| Other Salaries for Instruction | 2,659,220 | (179,381) | 2,479,839 | 2,479,839 | - |
| Purchased Professional-Educational Services | 1,595 | (645) | 950 | 950 | - |
| General Supplies | 48,710 | (12,650) | 36,060 | 36,060 | - |
| **Total Autism** | 6,200,084 | (1,252,518) | 4,947,566 | 4,947,566 | - |
| **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 45,737,433 | (7,216,836) | 38,520,597 | 38,519,894 | 703 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| District-wide | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Bilingual Education - Instruction:** | | | | | |
| Salaries of Teachers | 20,233,616 | (2,050,039) | 18,183,577 | 18,183,577 | - |
| Other Salaries for Instruction | 453,171 | (3,358) | 449,813 | 449,813 | - |
| Other Purchased Services (400-500 series) | 13,000 | (12,490) | 510 | 510 | - |
| General Supplies | 411,215 | (82,735) | 328,480 | 328,480 | - |
| Textbooks | 3,000 | (1,970) | 1,030 | 1,030 | - |
| Other Objects | 5,500 | (5,500) | - | | - |
| **Total Bilingual Education - Instruction** | 21,119,502 | (2,156,092) | 18,963,410 | 18,963,410 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | |
| Salaries | 137,409 | 20,419 | 157,828 | 157,828 | - |
| Purchased Services (300-500 series) | 4,000 | (4,000) | - | | - |
| Supplies and Materials | 2,800 | (2,800) | - | | - |
| Other Objects | 14,800 | (3,291) | 11,509 | 11,509 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | 159,009 | 10,328 | 169,337 | 169,337 | - |
| **School-Spon. Cocurricular Athletics - Inst.:** | | | | | |
| Salaries | 1,389,917 | (45,738) | 1,344,179 | 1,344,179 | - |
| Purchased Services (300-500 series) | 391,358 | (70,232) | 321,126 | 321,126 | - |
| Supplies and Materials | 186,805 | 1,868 | 188,673 | 188,673 | - |
| Other Objects | 13,000 | (12,274) | 726 | 726 | - |
| **Total School-Spon. Cocurricular Athletics - Inst.** | 1,981,080 | (126,375) | 1,854,705 | 1,854,705 | - |
| **Before/After School Programs - Instruction:** | | | | | |
| Salaries of Teachers | 263,979 | (125,911) | 138,068 | 138,068 | - |
| Other Salaries for Instruction | 45,675 | (3,493) | 42,183 | 42,183 | - |
| Purchased Professional and Technical Services | - | 38,000 | 38,000 | 38,000 | - |
| **Total Before/After School Programs - Instruction** | 309,654 | (91,404) | 218,251 | 218,251 | - |
| **Before/After School Programs - Support:** | | | | | |
| Salaries | 20,400 | (15,320) | 5,080 | 5,080 | - |
| **Total Before/After School Programs - Support** | 20,400 | (15,320) | 5,080 | 5,080 | - |
| **Total Before/After School Programs** | 330,054 | (106,724) | 223,331 | 223,331 | - |
| **Summer School - Instruction:** | | | | | |
| Salaries of Teachers | 18,630 | (14,244) | 4,386 | 4,386 | - |
| Other Salaries for Instruction | 1,662 | (1,662) | - | | - |
| **Total Summer School - Instruction** | 20,292 | (15,906) | 4,386 | 4,386 | - |
| **Summer School - Support** | | | | | |
| Salaries | 4,483 | (1,689) | 2,794 | 2,794 | - |
| **Total Summer School - Support** | 4,483 | (1,689) | 2,794 | 2,794 | - |
| **Total Summer School** | 24,775 | (17,595) | 7,180 | 7,180 | - |
| **Alternative Education Program - Instruction:** | | | | | |
| Salaries of Teachers | 2,008,037 | (369,918) | 1,638,119 | 1,638,119 | - |
| Other Salaries for Instruction | 162,929 | (1,514) | 161,415 | 161,415 | - |
| General Supplies | 6,000 | (2,221) | 3,779 | 3,779 | - |
| **Total Alternative Education Program - Instruction** | 2,176,966 | (373,653) | 1,803,313 | 1,803,313 | - |
| **Alternative Education Program - Support:** | | | | | |
| Salaries | 982,477 | (173,086) | 809,391 | 809,391 | - |
| Supplies and Materials | 4,900 | (2,396) | 2,504 | 2,504 | - |
| **Total Alternative Education Program - Support** | 987,377 | (175,482) | 811,895 | 811,895 | - |
| **Total Alternative Education Program** | 3,164,343 | (549,135) | 2,615,208 | 2,615,208 | - |
| **Other Supplemental/At-Risk Programs - Instruction:** | | | | | |
| Salaries of Teachers | 251,003 | (125,746) | 125,257 | 125,257 | - |
| Other Purchased Services (400-500 series) | 750 | (750) | - | | - |
| **Total Supplemental/At-Risk Programs - Instruction** | 251,753 | (126,496) | 125,257 | 125,257 | - |
| **Other Supplemental/At-Risk Programs - Support:** | | | | | |
| Salaries | 196,710 | (83,399) | 113,311 | 113,311 | - |
| Supplies and Materials | 3,000 | (3,000) | - | | - |
| **Total Other Supplemental/At-Risk Programs - Support** | 199,710 | (86,399) | 113,311 | 113,311 | - |
| **Total Other Supplemental/At-Risk Programs** | 451,463 | (212,896) | 238,568 | 238,568 | - |
| **Total Instruction** | 179,689,157 | (19,433,439) | 160,255,718 | 160,239,354 | 16,363 |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | |
| Salaries | 759,740 | (139,787) | 619,953 | 619,953 | - |
| Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 216,520 | (76,874) | 139,646 | 139,646 | - |
| Salaries of Community/School Coordinators | 464,946 | (25,208) | 439,738 | 439,738 | - |
| Supplies and Materials | 1,250 | (76) | 1,174 | 1,174 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | 1,442,456 | (241,945) | 1,200,511 | 1,200,511 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| District-wide | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Undistributed Expenditures - Health Services:** | | | | | |
| Salaries | 4,296,302 | (464,953) | 3,831,349 | 3,831,349 | - |
| Supplies and Materials | 43,255 | (9,212) | 34,043 | 34,007 | 36 |
| **Total Undistributed Expenditures - Health Services** | 4,339,557 | (474,165) | 3,865,392 | 3,865,356 | 36 |
| **Undist. Expend. - Guidance Services:** | | | | | |
| Salaries of Other Professional Staff | 7,172,222 | 40,957 | 7,213,179 | 7,213,179 | - |
| Salaries of Secretarial and Clerical Assistants | 301,690 | (123,438) | 178,252 | 178,252 | - |
| Purchased Professional - Educational Services | 3,500 | (2,000) | 1,500 | 1,500 | - |
| Supplies and Materials | 43,500 | (11,295) | 32,205 | 32,202 | 3 |
| **Total Undist. Expend. - Guidance Services** | 7,520,912 | (95,777) | 7,425,135 | 7,425,133 | 3 |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | |
| Salaries of Supervisor of Instruction | 1,155,311 | (171,651) | 983,660 | 983,660 | - |
| Salaries of Other Professional Staff | 106,667 | 3,390 | 110,057 | 110,057 | - |
| Other Salaries | 130,362 | (31,000) | 99,362 | 99,362 | - |
| Sal of Facilitators, Math & Literacy Coaches | 104,725 | - | 104,725 | 104,725 | - |
| Purchased Prof- Educational Services | 183,000 | (40,200) | 142,800 | 141,500 | 1,300 |
| Other Purch Services (400-500) | 2,000 | (2,000) | - | | - |
| Supplies and Materials | 2,100 | (100) | 2,000 | 2,000 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | 1,684,165 | (241,561) | 1,442,604 | 1,441,304 | 1,300 |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | |
| Salaries | 1,083,686 | (73,282) | 1,010,404 | 1,010,404 | - |
| Other Purchased Services (400-500 series) | 12,160 | (8,060) | 4,100 | 4,100 | - |
| Supplies and Materials | 27,565 | (18,434) | 9,131 | 7,259 | 1,872 |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | 1,123,411 | (99,775) | 1,023,636 | 1,021,764 | 1,872 |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | |
| Purchased Professional - Educational Service | 50,200 | (45,200) | 5,000 | 5,000 | - |
| Other Purchased Services (400-500 series) | 31,800 | (29,712) | 2,088 | 2,088 | - |
| Supplies and Materials | 2,000 | (520) | 1,480 | 1,480 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.** | 84,000 | (75,432) | 8,568 | 8,568 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | |
| Salaries of Principals/Assistant Principals/Program Directors | 13,220,278 | (1,044,722) | 12,175,556 | 12,175,556 | - |
| Salaries of Secretarial and Clerical Assistants | 4,392,168 | (56,314) | 4,335,854 | 4,335,854 | - |
| Other Salaries | 300 | (300) | - | | - |
| Purchased Professional and Technical Services | 5,000 | (1,070) | 3,930 | 3,930 | - |
| Other Purchased Services (400-500 series) | 55,220 | (33,918) | 21,302 | 21,260 | 43 |
| Supplies and Materials | 354,305 | (38,974) | 315,331 | 312,833 | 2,499 |
| Other Objects | 6,290 | (2,695) | 3,595 | 3,595 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | 18,033,561 | (1,177,993) | 16,855,568 | 16,853,027 | 2,541 |
| **Undist. Expend. - Custodial Services:** | | | | | |
| Salaries | 3,363,346 | (116,917) | 3,246,429 | 3,246,429 | - |
| Salaries of Non-instructional Aides | 2,465,946 | (330,756) | 2,135,190 | 2,135,190 | - |
| General Supplies | 54,013 | (12,652) | 41,361 | 40,798 | 563 |
| **Total Undist. Expend. - Custodial Services** | 5,883,305 | (460,326) | 5,422,979 | 5,422,416 | 563 |
| **Undist. Expend. - Security:** | | | | | |
| Salaries | 2,767,062 | (169,804) | 2,597,258 | 2,597,258 | - |
| Cleaning, Repair, and Maintenance Services | 1,200 | (1,200) | - | | - |
| General Supplies | 44,702 | (10,706) | 33,996 | 33,996 | - |
| **Total Undist. Expend. - Security** | 2,812,964 | (181,710) | 2,631,254 | 2,631,254 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | 8,696,269 | (642,036) | 8,054,233 | 8,053,670 | 563 |
| **Undist. Expend. - Student Transportation Serv.** | | | | | |
| Sal. For Pup. Trans. (Other than Bet. Home and School) | 561,533 | (71,559) | 489,974 | 489,974 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | 561,533 | (71,559) | 489,974 | 489,974 | - |
| **UNALLOCATED BENEFITS** | | | | | |
| Social Security Contributions | 2,426,069 | 651,061 | 3,077,130 | 3,077,130 | - |
| Other Retirement Contributions - Regular | 6,347,952 | (1,219,495) | 5,128,457 | 5,128,457 | - |
| Health Benefits | 70,933,627 | 2,064,360 | 72,997,987 | 72,997,987 | - |
| **TOTAL UNALLOCATED BENEFITS** | 79,707,648 | 1,495,925 | 81,203,573 | 81,203,573 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | 79,707,648 | 1,495,925 | 81,203,573 | 81,203,573 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | 123,193,512 | (1,624,318) | 121,569,194 | 121,562,880 | 6,315 |
| **TOTAL CURRENT EXPENDITURES** | 302,882,669 | (21,057,757) | 281,824,912 | 281,802,234 | 22,678 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| District-wide | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | |
| **Equipment** | | | | | |
| **Regular Program - Instruction:** | | | | | |
| Grades 1-5 | 42,800 | (6,843) | 35,957 | 35,957 | - |
| Grades 6-8 | 18,100 | (9,050) | 9,050 | 9,050 | - |
| Grades 9-12 | 17,000 | (14,400) | 2,600 | 2,600 | - |
| Athletic Activities | 18,000 | 14,056 | 32,056 | 32,056 | - |
| **Special Education - Instruction:** | | | | | |
| Intellectual Disability - Moderate | 12,000 | (12,000) | - | | - |
| Undistributed Expenditures - Central Services | 5,000 | 3,377 | 8,377 | 8,377 | - |
| **Total Equipment** | 112,900 | (24,861) | 88,039 | 88,039 | - |
| **TOTAL CAPITAL OUTLAY** | 112,900 | (24,861) | 88,039 | 88,039 | - |
| **District-wide School Based Expenditures** | 302,995,569 | (21,082,618) | 281,912,951 | 281,890,274 | 22,678 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 302,995,569 | (21,082,618) | 281,912,951 | 281,890,274 | 22,678 |
| **Total Other Financing Sources** | 302,995,569 | (21,082,618) | 281,912,951 | 281,890,274 | 22,678 |
| **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, 2025**

| School: No. 1 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-001-000-0000-000 | Kindergarten - Salaries of Teachers | 134,575 | | 134,575 | 134,575 | |
| 15-120-100-101-001-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,092,896 | (54,439) | 1,038,457 | 1,038,457 | |
| 15-120-100-101-001-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | 3,470 | 7,470 | 3,735 | 3,735 |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-001-000-0000-000 | Other Salaries for Instruction | 91,954 | | 91,954 | 91,954 | |
| 15-190-100-320-001-000-0000-000 | Purchased Professional-Educational Services | 2,000 | | 2,000 | 2,000 | |
| 15-190-100-610-001-000-0000-000 | General Supplies | 10,000 | 3,089 | 13,089 | 13,089 | |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,335,425 | (47,879) | 1,287,546 | 1,283,811 | 3,735 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-001-000-0000-000 | Salaries of Teachers | 315,425 | (62,829) | 252,596 | 252,596 | |
| 15-213-100-610-001-000-0000-000 | General Supplies | 1,070 | (106) | 964 | 964 | |
| **Total Resource Room/Resource Center** | | 316,495 | (62,935) | 253,560 | 253,560 | |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 316,495 | (62,935) | 253,560 | 253,560 | |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-001-000-0000-000 | Salaries of Teachers | 54,400 | 52,267 | 106,667 | 106,667 | |
| **Total Bilingual Education - Instruction** | | 54,400 | 52,267 | 106,667 | 106,667 | |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-001-053-0000-000 | Salaries of Teachers | 6,300 | (6,191) | 109 | 109 | |
| **Total Before/After School Programs - Instruction** | | 6,300 | (6,191) | 109 | 109 | |
| **Total Before/After School Programs** | | 6,300 | (6,191) | 109 | 109 | |
| | **Total Instruction and At-Risk Programs** | 1,712,620 | (64,738) | 1,647,882 | 1,644,147 | 3,735 |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-174-001-000-0000-000 | Salaries of Community/School Coordinators | 77,165 | (19,291) | 57,874 | 57,874 | |
| **Total Undistributed Expend. - Attend. & Social Work** | | 77,165 | (19,291) | 57,874 | 57,874 | |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-001-000-0000-000 | Salaries | 71,000 | (27,102) | 43,898 | 43,898 | |
| 15-000-213-600-001-000-0000-000 | Supplies and Materials | 200 | | 200 | 200 | |
| **Total Undistributed Expenditures - Health Services** | | 71,200 | (27,102) | 44,098 | 44,098 | |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-001-000-0000-000 | Salaries of Other Professional Staff | 31,404 | 32,686 | 64,090 | 64,090 | |
| 15-000-218-600-001-000-0000-000 | Supplies and Materials | 50 | | 50 | 50 | |
| **Total Undist. Expend. - Guidance Services** | | 31,454 | 32,686 | 64,140 | 64,140 | |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-001-000-0000-000 | Salaries | 108,567 | | 108,567 | 108,567 | |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 108,567 | | 108,567 | 108,567 | |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-001-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 199,515 | (41,180) | 158,335 | 158,335 | |
| 15-000-240-105-001-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 55,480 | | 55,480 | 55,480 | |
| 15-000-240-300-001-000-0000-000 | Purchased Professional and Technical Services | 5,000 | (1,070) | 3,930 | 3,930 | |
| 15-000-240-600-001-000-0000-000 | Supplies and Materials | 3,000 | (436) | 2,564 | 2,564 | |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 262,995 | (42,686) | 220,309 | 220,309 | |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-001-000-0000-000 | Salaries | 31,503 | 1,000 | 32,503 | 32,503 | |
| 15-000-262-107-001-000-0000-000 | Salaries of Non-instructional Aides | 69,387 | (7,661) | 61,726 | 61,726 | |
| 15-000-262-610-001-000-0000-000 | General Supplies | 540 | (6) | 534 | 534 | |
| **Total Undist. Expend. - Custodial Services** | | 101,430 | (6,667) | 94,763 | 94,763 | |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 101,430 | (6,667) | 94,763 | 94,763 | |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-001-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 5,000 | 586 | 5,586 | 5,586 | |
| **Total Undist. Expend. - Student Transportation Serv.** | | 5,000 | 586 | 5,586 | 5,586 | |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-001-000-0000-000 | Social Security Contributions | 25,688 | 5,915 | 31,603 | 31,603 | |
| 15-000-291-249-001-000-0000-000 | Other Retirement Contributions - Regular | 70,704 | (19,712) | 50,992 | 50,992 | |
| 15-000-291-270-001-000-0000-000 | Health Benefits | 908,411 | 4,018 | 912,429 | 912,429 | |
| **TOTAL UNALLOCATED BENEFITS** | | 1,004,803 | (9,779) | 995,024 | 995,024 | |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,004,803 | (9,779) | 995,024 | 995,024 | |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,662,614 | (72,252) | 1,590,362 | 1,590,362 | |
| **TOTAL CURRENT EXPENDITURES** | | 3,375,234 | (136,991) | 3,238,243 | 3,234,508 | 3,735 |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-120-100-730-001-000-0000-000 | Grades 1-5 | 5,000 | 816 | 5,816 | 5,816 | |
| **Total Equipment** | | 5,000 | 816 | 5,816 | 5,816 | |
| **TOTAL CAPITAL OUTLAY** | | 5,000 | 816 | 5,816 | 5,816 | |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 3,380,234 | (136,175) | 3,244,059 | 3,240,324 | 3,735 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 1 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 3,380,234 | (136,175) | 3,244,059 | 3,240,324 | 3,735 |
| **Total Other Financing Sources** | 3,380,234 | (136,175) | 3,244,059 | 3,240,324 | 3,735 |
| **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, 2025**

| School: No. 2 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-002-000-0000-000 | Kindergarten - Salaries of Teachers | 139,655 | - | 139,655 | 139,655 | - |
| 15-120-100-101-002-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,219,508 | (14,379) | 1,205,129 | 1,205,129 | - |
| 15-130-100-101-002-000-0000-000 | Grades 6-8 - Salaries of Teachers | 654,807 | (4,122) | 650,685 | 650,685 | - |
| 15-130-100-101-002-053-0000-000 | Grades 6-8 - Salaries of Teachers | 9,450 | (9,450) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-002-000-0000-000 | Other Salaries for Instruction | 108,722 | (19,666) | 89,056 | 89,056 | - |
| 15-190-100-610-002-000-0000-000 | General Supplies | 46,000 | (4,397) | 41,603 | 41,603 | - |
| 15-190-100-800-002-000-0000-000 | Other Objects | 4,000 | (570) | 3,430 | 3,430 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,182,142 | (52,584) | 2,129,558 | 2,129,558 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-002-000-0000-000 | Salaries of Teachers | 376,587 | (32,275) | 344,312 | 344,312 | - |
| 15-204-100-106-002-000-0000-000 | Other Salaries for Instruction | 229,769 | (14,025) | 215,744 | 215,744 | - |
| 15-204-100-610-002-000-0000-000 | General Supplies | 7,000 | (3,973) | 3,027 | 3,027 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 613,356 | (50,273) | 563,083 | 563,083 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-002-000-0000-000 | Salaries of Teachers | 769,706 | (35,606) | 734,100 | 734,100 | - |
| **Total Resource Room/Resource Center** | | 769,706 | (35,606) | 734,100 | 734,100 | - |
| **Autism:** | | | | | | |
| 15-214-100-101-002-000-0000-000 | Salaries of Teachers | 782,585 | (171,835) | 610,750 | 610,750 | - |
| 15-214-100-106-002-000-0000-000 | Other Salaries for Instruction | 518,884 | (92,444) | 426,440 | 426,440 | - |
| 15-214-100-610-002-000-0000-000 | General Supplies | 8,710 | (4,099) | 4,611 | 4,611 | - |
| **Total Autism** | | 1,310,179 | (268,378) | 1,041,801 | 1,041,801 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 2,693,241 | (354,257) | 2,338,984 | 2,338,984 | - |
| **Bilingual Education - Instruction** | | | | | | |
| 15-240-100-101-002-000-0000-000 | Salaries of Teachers | 261,300 | (20,809) | 240,491 | 240,491 | - |
| **Total Bilingual Education - Instruction** | | 261,300 | (20,809) | 240,491 | 240,491 | - |
| | **Total Instruction and At-Risk Programs** | 5,136,683 | (427,650) | 4,709,033 | 4,709,033 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-002-000-0000-000 | Salaries | 106,125 | - | 106,125 | 106,125 | - |
| 15-000-213-600-002-000-0000-000 | Supplies and Materials | 200 | - | 200 | 200 | - |
| **Total Undistributed Expenditures - Health Services** | | 106,325 | - | 106,325 | 106,325 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-002-000-0000-000 | Salaries of Other Professional Staff | 134,944 | 11,125 | 146,069 | 146,069 | - |
| **Total Undist. Expend. - Guidance Services** | | 134,944 | 11,125 | 146,069 | 146,069 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-002-000-0000-000 | Salaries of Supervisor of Instruction | 26,570 | 189 | 26,759 | 26,759 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 26,570 | 189 | 26,759 | 26,759 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-002-000-0000-000 | Other Purchased Services (400-500 series) | - | 640 | 640 | 640 | - |
| **Total Undist. Expend - Instructional Staff Training Serv.** | | - | 640 | 640 | 640 | - |
| **Undist. Expend. - Support Serv. - School Admin.** | | | | | | |
| 15-000-240-103-002-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 289,861 | 5,883 | 295,744 | 295,744 | - |
| 15-000-240-105-002-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 112,210 | (5,169) | 107,041 | 107,041 | - |
| 15-000-240-110-002-053-0000-000 | Other Salaries | 300 | (300) | - | - | - |
| 15-000-240-590-002-000-0000-000 | Other Purchased Services (400-500 series) | 250 | (250) | - | - | - |
| 15-000-240-600-002-000-0000-000 | Supplies and Materials | 8,000 | 1,267 | 9,267 | 9,267 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 410,621 | 1,430 | 412,051 | 412,051 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-002-000-0000-000 | Salaries | 57,105 | - | 57,105 | 57,105 | - |
| 15-000-262-107-002-000-0000-000 | Salaries of Non-instructional Aides | 69,387 | (17,548) | 51,839 | 51,839 | - |
| 15-000-262-610-002-000-0000-000 | General Supplies | 1,255 | (538) | 717 | 717 | - |
| **Total Undist. Expend. - Custodial Services** | | 127,747 | (18,086) | 109,661 | 109,661 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-002-000-0000-000 | Salaries | 75,000 | (75,000) | - | - | - |
| 15-000-266-610-002-000-0000-000 | General Supplies | 400 | - | 400 | 400 | - |
| **Total Undist. Expend. - Security** | | 75,400 | (75,000) | 400 | 400 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 203,147 | (93,086) | 110,061 | 110,061 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-002-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 13,600 | (696) | 12,905 | 12,905 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 13,600 | (696) | 12,905 | 12,905 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-002-000-0000-000 | Social Security Contributions | 90,333 | 792 | 91,125 | 91,125 | - |
| 15-000-291-249-002-000-0000-000 | Other Retirement Contributions - Regular | 139,209 | (29,580) | 109,629 | 109,629 | - |
| 15-000-291-270-002-000-0000-000 | Health Benefits | 1,858,550 | 16,255 | 1,874,805 | 1,874,805 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,088,092 | (12,533) | 2,075,559 | 2,075,559 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,088,092 | (12,533) | 2,075,559 | 2,075,559 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,983,299 | (92,930) | 2,890,369 | 2,890,369 | - |
| **TOTAL CURRENT EXPENDITURES** | | 8,119,982 | (520,580) | 7,599,402 | 7,599,402 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 8,119,982 | (520,580) | 7,599,402 | 7,599,402 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 2 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| Operating Transfer In | 8,119,982 | (520,580) | 7,599,402 | 7,599,402 | - |
| **Total Other Financing Sources** | 8,119,982 | (520,580) | 7,599,402 | 7,599,402 | - |
| **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, 2025**

| School: No. 3 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-003-000-0000-000 | Kindergarten - Salaries of Teachers | 62,170 | (55,851) | 6,319 | 6,319 | - |
| 15-120-100-101-003-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,228,240 | (336,808) | 891,432 | 891,432 | - |
| 15-130-100-101-003-000-0000-000 | Grades 6-8 - Salaries of Teachers | 577,657 | (192,280) | 385,377 | 385,377 | - |
| 15-130-100-101-003-053-0000-000 | Grades 6-8 - Salaries of Teachers | 7,000 | (4,130) | 2,870 | 2,870 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-003-000-0000-000 | Other Salaries for Instruction | 43,895 | - | 43,895 | 43,895 | - |
| 15-190-100-610-003-000-0000-000 | General Supplies | 8,310 | - | 8,310 | 8,310 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,927,272 | (589,068) | 1,338,204 | 1,338,204 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | | | | |
| 15-201-100-101-003-000-0000-000 | Salaries of Teachers | 62,670 | 450 | 63,120 | 63,120 | - |
| 15-201-100-106-003-000-0000-000 | Other Salaries for Instruction | 35,536 | - | 35,536 | 35,536 | - |
| **Total Intellectual Disability - Mild** | | 98,206 | 450 | 98,656 | 98,656 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-003-000-0000-000 | Salaries of Teachers | 605,945 | (327,642) | 278,304 | 278,304 | - |
| 15-213-100-610-003-000-0000-000 | General Supplies | 7,000 | - | 7,000 | 7,000 | - |
| **Total Resource Room/Resource Center** | | 612,945 | (327,642) | 285,304 | 285,304 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 711,151 | (327,192) | 383,960 | 383,960 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-003-000-0000-000 | Salaries of Teachers | 178,075 | (71,000) | 107,075 | 107,075 | - |
| 15-240-100-610-003-000-0000-000 | General Supplies | 7,000 | (624) | 6,376 | 6,376 | - |
| **Total Bilingual Education - Instruction** | | 185,075 | (71,624) | 113,451 | 113,451 | - |
| | **Total Instruction and At-Risk Programs** | 2,823,498 | (987,884) | 1,835,614 | 1,835,614 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-003-000-0000-000 | Salaries | 86,075 | (86,075) | - | - | - |
| 15-000-213-600-003-000-0000-000 | Supplies and Materials | 1,000 | - | 1,000 | 1,000 | - |
| **Total Undistributed Expenditures - Health Services** | | 87,075 | (86,075) | 1,000 | 1,000 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-003-000-0000-000 | Salaries of Other Professional Staff | 105,267 | (42,107) | 63,160 | 63,160 | - |
| 15-000-218-600-003-000-0000-000 | Supplies and Materials | 500 | - | 500 | 500 | - |
| **Total Undist. Expend. - Guidance Services** | | 105,767 | (42,107) | 63,660 | 63,660 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-003-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 231,302 | (71,300) | 160,002 | 160,002 | - |
| 15-000-240-105-003-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 55,480 | - | 55,480 | 55,480 | - |
| 15-000-240-600-003-000-0000-000 | Supplies and Materials | 6,500 | (222) | 6,278 | 6,278 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 293,282 | (71,522) | 221,760 | 221,760 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-003-000-0000-000 | Salaries | 70,105 | - | 70,105 | 70,105 | - |
| 15-000-262-107-003-000-0000-000 | Salaries of Non-instructional Aides | 92,877 | 3,291 | 96,168 | 96,168 | - |
| 15-000-262-610-003-000-0000-000 | General Supplies | 545 | - | 545 | 545 | - |
| **Total Undist. Expend. - Custodial Services** | | 163,527 | 3,291 | 166,818 | 166,818 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 163,527 | 3,291 | 166,818 | 166,818 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-003-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 5,000 | (3,932) | 1,068 | 1,068 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 5,000 | (3,932) | 1,068 | 1,068 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-003-000-0000-000 | Social Security Contributions | 23,324 | 11,694 | 35,018 | 35,018 | - |
| 15-000-291-249-003-000-0000-000 | Other Retirement Contributions - Regular | 107,792 | (38,627) | 69,165 | 69,165 | - |
| 15-000-291-270-003-000-0000-000 | Health Benefits | 1,196,420 | 5,147 | 1,201,567 | 1,201,567 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,327,536 | (21,786) | 1,305,750 | 1,305,750 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,327,536 | (21,786) | 1,305,750 | 1,305,750 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,982,187 | (222,131) | 1,760,057 | 1,760,057 | - |
| **TOTAL CURRENT EXPENDITURES** | | 4,805,685 | (1,210,015) | 3,595,670 | 3,595,670 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 4,805,685 | (1,210,015) | 3,595,670 | 3,595,670 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 4,805,685 | (1,210,015) | 3,595,670 | 3,595,670 | - |
| **Total Other Financing Sources** | | 4,805,685 | (1,210,015) | 3,595,670 | 3,595,670 | - |
| **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, 2025**

| School: No. 4 (Rev. Dr. Frank Napier Jr. School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-120-100-101-004-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,683,223 | (60,691) | 1,622,532 | 1,622,532 | - |
| 15-120-100-101-004-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | (103) | 1,897 | 1,897 | - |
| 15-130-100-101-004-000-0000-000 | Grades 6-8 - Salaries of Teachers | 665,082 | (296,222) | 368,860 | 368,860 | - |
| 15-130-100-101-004-053-0000-000 | Grades 6-8 - Salaries of Teachers | 5,150 | (5,150) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-610-004-000-0000-000 | General Supplies | 44,000 | (14,711) | 29,289 | 29,289 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,399,455 | (376,877) | 2,022,578 | 2,022,578 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-004-000-0000-000 | Salaries of Teachers | 389,652 | (59,212) | 330,440 | 330,440 | - |
| 15-204-100-106-004-000-0000-000 | Other Salaries for Instruction | 194,465 | (12,260) | 182,205 | 182,205 | - |
| 15-204-100-610-004-000-0000-000 | General Supplies | 3,500 | (86) | 3,414 | 3,414 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 587,617 | (71,558) | 516,059 | 516,059 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-004-000-0000-000 | Salaries of Teachers | 597,038 | (102,849) | 494,189 | 494,189 | - |
| **Total Resource Room/Resource Center** | | 597,038 | (102,849) | 494,189 | 494,189 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,184,655 | (174,407) | 1,010,248 | 1,010,248 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-004-000-0000-000 | Salaries of Teachers | 396,372 | (83,042) | 313,330 | 313,330 | - |
| 15-240-100-610-004-000-0000-000 | General Supplies | 5,000 | (1,916) | 3,084 | 3,084 | - |
| **Total Bilingual Education - Instruction** | | 401,372 | (84,958) | 316,414 | 316,414 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-004-053-0000-000 | Salaries | 700 | (700) | - | - | - |
| 15-401-100-600-004-000-0000-000 | Supplies and Materials | 800 | (800) | - | - | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 1,500 | (1,500) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 3,986,982 | (637,742) | 3,349,240 | 3,349,240 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-004-000-0000-000 | Salaries | 17,812 | (16,031) | 1,781 | 1,781 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 17,812 | (16,031) | 1,781 | 1,781 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-004-000-0000-000 | Salaries | 104,325 | - | 104,325 | 104,325 | - |
| 15-000-213-600-004-000-0000-000 | Supplies and Materials | 1,000 | (192) | 808 | 808 | - |
| **Total Undistributed Expenditures - Health Services** | | 105,325 | (192) | 105,133 | 105,133 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-004-000-0000-000 | Salaries of Other Professional Staff | 175,519 | 24,020 | 199,539 | 199,539 | - |
| 15-000-218-600-004-000-0000-000 | Supplies and Materials | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 176,019 | 23,520 | 199,539 | 199,539 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-004-000-0000-000 | 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. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-004-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 274,103 | 7,479 | 281,582 | 281,582 | - |
| 15-000-240-105-004-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 108,060 | (7,087) | 100,973 | 100,973 | - |
| 15-000-240-590-004-000-0000-000 | Other Purchased Services (400-500 series) | 1,000 | (487) | 513 | 513 | - |
| 15-000-240-600-004-000-0000-000 | Supplies and Materials | 10,000 | (4,763) | 5,237 | 5,237 | - |
| 15-000-240-800-004-000-0000-000 | Other Objects | 890 | (890) | - | - | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 394,053 | (5,748) | 388,305 | 388,305 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-004-000-0000-000 | Salaries | 67,905 | - | 67,905 | 67,905 | - |
| 15-000-262-107-004-000-0000-000 | Salaries of Non-instructional Aides | 46,980 | (20,735) | 26,245 | 26,245 | - |
| 15-000-262-610-004-000-0000-000 | General Supplies | 1,258 | (555) | 703 | 703 | - |
| **Total Undist. Expend. - Custodial Services** | | 116,143 | (21,289) | 94,854 | 94,854 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-004-000-0000-000 | Salaries | 76,860 | (62,901) | 13,959 | 13,959 | - |
| 15-000-266-610-004-000-0000-000 | General Supplies | 1,500 | - | 1,500 | 1,500 | - |
| **Total Undist. Expend. - Security** | | 78,360 | (62,901) | 15,459 | 15,459 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 194,503 | (84,190) | 110,313 | 110,313 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-004-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 9,500 | (1,531) | 7,969 | 7,969 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 9,500 | (1,531) | 7,969 | 7,969 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-004-000-0000-000 | Social Security Contributions | 39,775 | 9,845 | 49,620 | 49,620 | - |
| 15-000-291-249-004-000-0000-000 | Other Retirement Contributions - Regular | 159,193 | (44,345) | 114,848 | 114,848 | - |
| 15-000-291-270-004-000-0000-000 | Health Benefits | 1,583,697 | 8,395 | 1,592,092 | 1,592,092 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,782,665 | (26,105) | 1,756,560 | 1,756,560 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,782,665 | (26,105) | 1,756,560 | 1,756,560 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,691,877 | (110,277) | 2,581,600 | 2,581,600 | - |
| **TOTAL CURRENT EXPENDITURES** | | 6,678,859 | (748,019) | 5,930,840 | 5,930,840 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 6,678,859 | (748,019) | 5,930,840 | 5,930,840 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 4 (Rev. Dr. Frank Napier Jr. School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 6,678,859 | (748,019) | 5,930,840 | 5,930,840 | - |
| **Total Other Financing Sources** | 6,678,859 | (748,019) | 5,930,840 | 5,930,840 | - |
| **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, 2025**

| School: No. 5 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-005-000-0000-000 | Kindergarten - Salaries of Teachers | 450,173 | 15,615 | 465,788 | 465,788 | - |
| 15-120-100-101-005-000-0000-000 | Grades 1-5 - Salaries of Teachers | 2,760,397 | (81,953) | 2,678,444 | 2,678,444 | - |
| 15-120-100-101-005-056-0000-000 | Grades 1-5 - Salaries of Teachers | 8,000 | (4,195) | 3,805 | 3,805 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-005-000-0000-000 | Other Salaries for Instruction | 341,072 | (282) | 340,790 | 340,790 | - |
| 15-190-100-610-005-000-0000-000 | General Supplies | 52,420 | (6,352) | 46,068 | 46,068 | - |
| 15-190-100-800-005-000-0000-000 | Other Objects | 7,200 | (2,840) | 4,360 | 4,360 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 3,619,262 | (80,006) | 3,539,256 | 3,539,256 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-005-000-0000-000 | Salaries of Teachers | 142,000 | (21,918) | 120,082 | 120,082 | - |
| 15-204-100-106-005-000-0000-000 | Other Salaries for Instruction | 95,140 | 2,100 | 97,240 | 97,240 | - |
| 15-204-100-610-005-000-0000-000 | General Supplies | 4,800 | (136) | 4,664 | 4,664 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 241,940 | (19,954) | 221,986 | 221,986 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-005-000-0000-000 | Salaries of Teachers | 571,414 | (37,726) | 533,688 | 533,688 | - |
| 15-213-100-610-005-000-0000-000 | General Supplies | 4,700 | (79) | 4,621 | 4,621 | - |
| **Total Resource Room/Resource Center** | | 576,114 | (37,805) | 538,309 | 538,309 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 818,054 | (57,759) | 760,295 | 760,295 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-005-000-0000-000 | Salaries of Teachers | 1,261,646 | (158,642) | 1,103,004 | 1,103,004 | - |
| 15-240-100-610-005-000-0000-000 | General Supplies | 17,150 | (1,089) | 16,061 | 16,061 | - |
| **Total Bilingual Education - Instruction** | | 1,278,796 | (159,731) | 1,119,065 | 1,119,065 | - |
| | **Total Instruction and At-Risk Programs** | 5,716,112 | (297,497) | 5,418,615 | 5,418,615 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-005-000-0000-000 | Salaries | 69,185 | - | 69,185 | 69,185 | - |
| 15-000-213-600-005-000-0000-000 | Supplies and Materials | 500 | (2) | 498 | 498 | - |
| **Total Undistributed Expenditures - Health Services** | | 69,685 | (2) | 69,683 | 69,683 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-005-000-0000-000 | Salaries of Other Professional Staff | 115,932 | (5,993) | 109,939 | 109,939 | - |
| 15-000-218-600-005-000-0000-000 | Supplies and Materials | 300 | (26) | 274 | 274 | - |
| **Total Undist. Expend. - Guidance Services** | | 116,232 | (6,019) | 110,213 | 110,213 | - |
| **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:** | | | | | | |
| 15-000-222-500-005-000-0000-000 | Other Purchased Services (400-500 series) | 4,100 | - | 4,100 | 4,100 | - |
| 15-000-222-600-005-000-0000-000 | Supplies and Materials | 2,500 | (300) | 2,200 | 2,200 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 6,600 | (300) | 6,300 | 6,300 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-320-005-000-0000-000 | Purchased Professional - Educational Servic | 2,400 | (2,400) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 2,400 | (2,400) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-005-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 411,935 | (3,842) | 408,093 | 408,093 | - |
| 15-000-240-105-005-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 114,860 | - | 114,860 | 114,860 | - |
| 15-000-240-500-005-000-0000-000 | Other Purchased Services (400-500 series) | 8,000 | (4,441) | 3,559 | 3,559 | - |
| 15-000-240-600-005-000-0000-000 | Supplies and Materials | 5,000 | (2,595) | 2,405 | 2,405 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.:** | | 539,795 | (10,878) | 528,917 | 528,917 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-005-000-0000-000 | Salaries | 74,105 | (12,217) | 61,888 | 61,888 | - |
| 15-000-262-107-005-000-0000-000 | Salaries of Non-instructional Aides | 104,622 | (19,220) | 85,402 | 85,402 | - |
| 15-000-262-610-005-000-0000-000 | General Supplies | 1,908 | (61) | 1,847 | 1,847 | - |
| **Total Undist. Expend. - Custodial Services:** | | 180,635 | (31,498) | 149,137 | 149,137 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-005-000-0000-000 | Salaries | 56,537 | 16,465 | 73,002 | 73,002 | - |
| 15-000-266-610-005-000-0000-000 | General Supplies | 200 | (1) | 199 | 199 | - |
| **Total Undist. Expend. - Security** | | 56,737 | 16,464 | 73,201 | 73,201 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 237,372 | (15,033) | 222,339 | 222,339 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-005-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 12,000 | (6,621) | 5,379 | 5,379 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 12,000 | (6,621) | 5,379 | 5,379 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-005-000-0000-000 | Social Security Contributions | 60,981 | 30,934 | 91,915 | 91,915 | - |
| 15-000-291-249-005-000-0000-000 | Other Retirement Contributions - Regular | 226,062 | (37,103) | 188,959 | 188,959 | - |
| 15-000-291-270-005-000-0000-000 | Health Benefits | 2,172,874 | 19,262 | 2,192,136 | 2,192,136 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,459,917 | 13,093 | 2,473,010 | 2,473,010 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,459,917 | 13,093 | 2,473,010 | 2,473,010 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,456,001 | (28,160) | 3,427,841 | 3,427,841 | - |
| **TOTAL CURRENT EXPENDITURES** | | 9,172,113 | (325,657) | 8,846,456 | 8,846,456 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 5 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Special Education - Instruction:** | | | | | | |
| 15-000-240-730-005-000-0000-000 | Undistributed Expenditures - School Admin. | 5,000 | (325) | 4,675 | 4,675 | - |
| **Total Equipment** | | 5,000 | (325) | 4,675 | 4,675 | - |
| **TOTAL CAPITAL OUTLAY** | | 5,000 | (325) | 4,675 | 4,675 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 9,177,113 | (325,982) | 8,851,131 | 8,851,131 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 9,177,113 | (325,982) | 8,851,131 | 8,851,131 | - |
| **Total Other Financing Sources** | | 9,177,113 | (325,982) | 8,851,131 | 8,851,131 | - |
| **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, 2025**

| School: No. 6 (Senator Frank Lautenberg School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-006-000-0000-000 | Kindergarten - Salaries of Teachers | 232,295 | 5,900 | 238,195 | 238,195 | - |
| 15-120-100-101-006-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,304,252 | (143,789) | 1,160,463 | 1,160,463 | - |
| 15-120-100-101-006-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | (4,000) | - | - | - |
| 15-130-100-101-006-000-0000-000 | Grades 6-8 - Salaries of Teachers | 1,003,086 | (94,118) | 908,968 | 908,968 | - |
| 15-130-100-101-006-056-0000-000 | Grades 6-8 - Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-006-000-0000-000 | Other Salaries for Instruction | 140,976 | (10,571) | 130,405 | 130,405 | - |
| 15-190-100-610-006-000-0000-000 | General Supplies | 42,792 | (6,702) | 36,090 | 36,090 | - |
| 15-190-100-640-006-000-0000-000 | Textbooks | 2,000 | (2,000) | - | - | - |
| 15-190-100-800-006-000-0000-000 | Other Objects | 3,701 | (3,246) | 455 | 455 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,735,102 | (260,526) | 2,474,576 | 2,474,576 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-006-000-0000-000 | Salaries of Teachers | 441,075 | (2,997) | 438,078 | 438,078 | - |
| 15-213-100-610-006-000-0000-000 | General Supplies | 5,000 | (3,518) | 1,482 | 1,482 | - |
| **Total Resource Room/Resource Center** | | 446,075 | (6,516) | 439,559 | 439,559 | - |
| **Autism:** | | | | | | |
| 15-214-100-101-006-000-0000-000 | Salaries of Teachers | 356,305 | (182,630) | 173,675 | 173,675 | - |
| 15-214-100-106-006-000-0000-000 | Other Salaries for Instruction | 253,113 | (1,484) | 251,629 | 251,629 | - |
| 15-214-100-610-006-000-0000-000 | General Supplies | 5,000 | (118) | 4,882 | 4,882 | - |
| **Total Autism** | | 614,418 | (184,232) | 430,186 | 430,186 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,060,493 | (190,748) | 869,745 | 869,745 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-006-000-0000-000 | Salaries of Teachers | 168,745 | 60,379 | 229,124 | 229,124 | - |
| 15-240-100-610-006-000-0000-000 | General Supplies | 6,372 | (6,372) | - | - | - |
| **Total Bilingual Education - Instruction** | | 175,117 | 54,007 | 229,124 | 229,124 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-006-053-0000-000 | Salaries | 2,000 | (2,000) | - | - | - |
| 15-401-100-600-006-000-0000-000 | Supplies and Materials | 500 | (500) | - | - | - |
| 15-401-100-800-006-000-0000-000 | Other Objects | 700 | (700) | - | - | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 3,200 | (3,200) | - | - | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-006-053-0000-000 | Salaries of Teachers | 1,225 | (1,225) | - | - | - |
| **Total Before/After School Programs - Instruction** | | 1,225 | (1,225) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 3,975,137 | (401,692) | 3,573,445 | 3,573,445 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-006-000-0000-000 | Salaries | 17,812 | - | 17,812 | 17,812 | - |
| 15-000-211-600-006-000-0000-000 | Supplies and Materials | 1,000 | (76) | 924 | 924 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 18,812 | (76) | 18,736 | 18,736 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-006-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-006-000-0000-000 | Supplies and Materials | 400 | (51) | 349 | 349 | - |
| **Total Undistributed Expenditures - Health Services** | | 100,625 | (51) | 100,574 | 100,574 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-006-000-0000-000 | Salaries of Other Professional Staff | 139,870 | (6,968) | 132,902 | 132,902 | - |
| 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 | (105) | 895 | 895 | - |
| **Total Undist. Expend. - Guidance Services** | | 142,370 | (7,073) | 135,297 | 135,297 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-006-000-0000-000 | Salaries of Supervisor of Instruction | 25,305 | 180 | 25,485 | 25,485 | - |
| 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.** | | 37,305 | 180 | 37,485 | 37,485 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-600-006-000-0000-000 | Supplies and Materials | 6,500 | (6,372) | 128 | 128 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 6,500 | (6,372) | 128 | 128 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-320-006-000-0000-000 | Purchased Professional - Educational Service | 3,000 | (3,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 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 | 298,106 | 123,685 | 421,791 | 421,791 | - |
| 15-000-240-105-006-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 84,060 | 11,792 | 95,852 | 95,852 | - |
| 15-000-240-580-006-000-0000-000 | Other Purchased Services (400-500 series) | 1,850 | (1,850) | - | - | - |
| 15-000-240-600-006-000-0000-000 | Supplies and Materials | 11,500 | (5,829) | 5,671 | 4,891 | 780 |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 395,516 | 127,798 | 523,314 | 522,534 | 780 |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-006-000-0000-000 | Salaries | 52,755 | 900 | 53,655 | 53,655 | - |
| 15-000-262-107-006-000-0000-000 | Salaries of Non-instructional Aides | 81,132 | (2,761) | 78,371 | 78,371 | - |
| 15-000-262-610-006-000-0000-000 | General Supplies | 1,568 | (1,568) | - | - | - |
| **Total Undist. Expend. - Custodial Services** | | 135,455 | (3,429) | 132,026 | 132,026 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-006-000-0000-000 | Salaries | 76,860 | - | 76,860 | 76,860 | - |
| 15-000-266-610-006-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Security** | | 77,360 | (500) | 76,860 | 76,860 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 212,815 | (3,929) | 208,886 | 208,886 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | School: No. 6 (Senator Frank Lautenberg School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-006-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 7,000 | (276) | 6,724 | 6,724 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 7,000 | (276) | 6,724 | 6,724 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-006-000-0000-000 | Social Security Contributions | 55,144 | 21,774 | 76,918 | 76,918 | - |
| 15-000-291-249-006-000-0000-000 | Other Retirement Contributions - Regular | 174,779 | (39,131) | 135,648 | 135,648 | - |
| 15-000-291-270-006-000-0000-000 | Health Benefits | 1,437,963 | 14,963 | 1,452,926 | 1,452,926 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,667,886 | (2,394) | 1,665,492 | 1,665,492 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,667,886 | (2,394) | 1,665,492 | 1,665,492 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,591,829 | 104,806 | 2,696,635 | 2,695,855 | 780 |
| **TOTAL CURRENT EXPENDITURES** | | 6,566,966 | (296,886) | 6,270,080 | 6,269,300 | 780 |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 6,566,966 | (296,886) | 6,270,080 | 6,269,300 | 780 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 6,566,966 | (296,886) | 6,270,080 | 6,269,300 | 780 |
| **Total Other Financing Sources** | | 6,566,966 | (296,886) | 6,270,080 | 6,269,300 | 780 |
| **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, 2025**

| School: No. 7 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-007-000-0000-000 | Kindergarten - Salaries of Teachers | 210,234 | (15,192) | 195,042 | 195,042 | - |
| 15-120-100-101-007-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,323,747 | (24,302) | 1,299,445 | 1,299,445 | - |
| 15-120-100-101-007-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | (4,000) | - | - | - |
| 15-130-100-101-007-000-0000-000 | Grades 6-8 - Salaries of Teachers | 37,093 | (37,093) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-007-000-0000-000 | Other Salaries for Instruction | 143,414 | (53,982) | 89,432 | 89,432 | - |
| 15-190-100-610-007-000-0000-000 | General Supplies | 14,358 | (10) | 14,348 | 14,348 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,732,846 | (134,579) | 1,598,267 | 1,598,267 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-007-000-0000-000 | Salaries of Teachers | 248,625 | (142,000) | 106,625 | 106,625 | - |
| 15-204-100-106-007-000-0000-000 | Other Salaries for Instruction | 55,554 | - | 55,554 | 55,554 | - |
| 15-204-100-610-007-000-0000-000 | General Supplies | 2,574 | (2) | 2,572 | 2,572 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 306,753 | (142,002) | 164,751 | 164,751 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-007-000-0000-000 | Salaries of Teachers | 275,569 | (33,348) | 242,221 | 242,221 | - |
| **Total Resource Room/Resource Center** | | 275,569 | (33,348) | 242,221 | 242,221 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 582,322 | (175,350) | 406,972 | 406,972 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-007-000-0000-000 | Salaries of Teachers | 171,225 | (7,930) | 163,295 | 163,295 | - |
| 15-240-100-610-007-000-0000-000 | General Supplies | 8,718 | (16) | 8,702 | 8,702 | - |
| **Total Bilingual Education - Instruction** | | 179,943 | (7,946) | 171,997 | 171,997 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-007-053-0000-000 | Salaries of Teachers | 7,140 | (5,250) | 1,890 | 1,890 | - |
| 15-421-100-106-007-053-0000-000 | Other Salaries for Instruction | 4,500 | (354) | 4,146 | 4,146 | - |
| **Total Before/After School Programs - Instruction** | | 11,640 | (5,604) | 6,036 | 6,036 | - |
| | **Total Instruction and At-Risk Programs** | 2,506,751 | (323,478) | 2,183,273 | 2,183,273 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-007-000-0000-000 | Salaries | 102,867 | 1,858 | 104,725 | 104,725 | - |
| 15-000-213-600-007-000-0000-000 | Supplies and Materials | 200 | - | 200 | 200 | - |
| **Total Undistributed Expenditures - Health Services** | | 103,067 | 1,858 | 104,925 | 104,925 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-007-000-0000-000 | Salaries of Other Professional Staff | 54,485 | (4,423) | 50,062 | 50,062 | - |
| 15-000-218-600-007-000-0000-000 | Supplies and Materials | 100 | - | 100 | 100 | - |
| **Total Undist. Expend. - Guidance Services** | | 54,585 | (4,423) | 50,162 | 50,162 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-007-000-0000-000 | Purchased Prof- Educational Services | 12,000 | (12,000) | - | - | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 12,000 | (12,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-007-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 259,041 | (40,564) | 218,477 | 218,477 | - |
| 15-000-240-105-007-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 92,855 | 13,930 | 106,785 | 106,785 | - |
| 15-000-240-580-007-000-0000-000 | Other Purchased Services (400-500 series) | 800 | (800) | - | - | - |
| 15-000-240-600-007-000-0000-000 | Supplies and Materials | 1,900 | (246) | 1,654 | 1,654 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 354,596 | (27,680) | 326,916 | 326,916 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-007-000-0000-000 | Salaries | 142,460 | (11,543) | 130,918 | 130,918 | - |
| 15-000-262-107-007-000-0000-000 | Salaries of Non-instructional Aides | 103,539 | (25,760) | 77,779 | 77,779 | - |
| 15-000-262-610-007-000-0000-000 | General Supplies | 715 | - | 715 | 715 | - |
| **Total Undist. Expend. - Custodial Services** | | 246,714 | (37,302) | 209,412 | 209,412 | - |
| **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** | | 247,014 | (37,302) | 209,712 | 209,712 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-007-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 3,000 | (1,509) | 1,491 | 1,491 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 3,000 | (1,509) | 1,491 | 1,491 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-007-000-0000-000 | Social Security Contributions | 42,340 | 4,681 | 47,021 | 47,021 | - |
| 15-000-291-249-007-000-0000-000 | Other Retirement Contributions - Regular | 144,446 | (77,084) | 67,362 | 67,362 | - |
| 15-000-291-270-007-000-0000-000 | Health Benefits | 1,123,223 | 6,274 | 1,129,497 | 1,129,497 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,310,009 | (66,129) | 1,243,880 | 1,243,880 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,310,009 | (66,129) | 1,243,880 | 1,243,880 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,084,271 | (147,185) | 1,937,086 | 1,937,086 | - |
| **TOTAL CURRENT EXPENDITURES** | | 4,591,022 | (470,663) | 4,120,359 | 4,120,359 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 4,591,022 | (470,663) | 4,120,359 | 4,120,359 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 7 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 4,591,022 | (470,663) | 4,120,359 | 4,120,359 | - |
| **Total Other Financing Sources** | 4,591,022 | (470,663) | 4,120,359 | 4,120,359 | - |
| **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, 2025**

| School: No. 8 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-008-000-0000-000 | Kindergarten - Salaries of Teachers | 100,225 | (251) | 99,974 | 99,974 | - |
| 15-120-100-101-008-000-0000-000 | Grades 1-5 - Salaries of Teachers | 519,685 | (16,818) | 502,867 | 502,867 | - |
| 15-130-100-101-008-000-0000-000 | Grades 6-8 - Salaries of Teachers | 911,654 | (176,120) | 735,534 | 735,534 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-008-000-0000-000 | Other Salaries for Instruction | 75,036 | (38,000) | 37,036 | 37,036 | - |
| 15-190-100-610-008-000-0000-000 | General Supplies | 35,000 | 2,106 | 37,106 | 37,106 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,641,600 | (229,083) | 1,412,517 | 1,412,517 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-610-008-000-0000-000 | General Supplies | 1,000 | (1,000) | - | - | - |
| **Total Intellectual Disability - Moderate** | | 1,000 | (1,000) | - | - | - |
| **Learning and/or Language Disabilities Mild/Moderate:** | | | | | | |
| 15-204-100-101-008-000-0000-000 | Salaries of Teachers | 62,670 | 44,397 | 107,067 | 107,067 | - |
| 15-204-100-106-008-000-0000-000 | Other Salaries for Instruction | 51,368 | - | 51,368 | 51,368 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 114,038 | 44,397 | 158,435 | 158,435 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-008-000-0000-000 | Salaries of Teachers | 545,793 | (149,787) | 396,006 | 396,006 | - |
| 15-213-100-610-008-000-0000-000 | General Supplies | 12,000 | (2,992) | 9,008 | 9,008 | - |
| **Total Resource Room/Resource Center** | | 557,793 | (152,778) | 405,015 | 405,015 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 672,831 | (109,381) | 563,450 | 563,450 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-008-000-0000-000 | Salaries of Teachers | 1,195,174 | (325,189) | 869,985 | 869,985 | - |
| 15-240-100-106-008-000-0000-000 | Other Salaries for Instruction | 45,225 | - | 45,225 | 45,225 | - |
| 15-240-100-610-008-000-0000-000 | General Supplies | 14,820 | (2,126) | 12,694 | 12,694 | - |
| **Total Bilingual Education - Instruction** | | 1,255,219 | (327,315) | 927,904 | 927,904 | - |
| | **Total Instruction and At-Risk Programs** | 3,569,650 | (665,779) | 2,903,871 | 2,903,871 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-008-000-0000-000 | Salaries | 102,167 | (34,481) | 67,686 | 67,686 | - |
| 15-000-213-600-008-000-0000-000 | Supplies and Materials | 2,000 | (608) | 1,392 | 1,392 | - |
| **Total Undistributed Expenditures - Health Services** | | 104,167 | (35,089) | 69,078 | 69,078 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-008-000-0000-000 | Salaries of Other Professional Staff | 62,570 | - | 62,570 | 62,570 | - |
| 15-000-218-600-008-000-0000-000 | Supplies and Materials | 1,000 | (1,000) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 63,570 | (1,000) | 62,570 | 62,570 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-008-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 283,769 | 25,567 | 309,336 | 309,336 | - |
| 15-000-240-105-008-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 42,030 | (3,227) | 38,803 | 38,803 | - |
| 15-000-240-590-008-000-0000-000 | Other Purchased Services (400-500 series) | 600 | (558) | 43 | - | 43 |
| 15-000-240-600-008-000-0000-000 | Supplies and Materials | 8,000 | (6,113) | 1,887 | 1,887 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 334,399 | 15,670 | 350,069 | 350,026 | 43 |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-008-000-0000-000 | Salaries | 58,055 | 2,629 | 60,684 | 60,684 | - |
| 15-000-262-107-008-000-0000-000 | Salaries of Non-instructional Aides | 81,132 | (20,069) | 61,063 | 61,063 | - |
| 15-000-262-610-008-000-0000-000 | General Supplies | 998 | (741) | 257 | 257 | - |
| **Total Undist. Expend. - Custodial Services** | | 140,185 | (18,181) | 122,004 | 122,004 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-008-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-008-000-0000-000 | General Supplies | 500 | (10) | 490 | 490 | - |
| **Total Undist. Expend. - Security** | | 56,337 | (10) | 56,327 | 56,327 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 196,522 | (18,191) | 178,331 | 178,331 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-008-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 3,000 | (2,461) | 539 | 539 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 3,000 | (2,461) | 539 | 539 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-008-000-0000-000 | Social Security Contributions | 31,264 | 16,360 | 47,624 | 47,624 | - |
| 15-000-291-249-008-000-0000-000 | Other Retirement Contributions - Regular | 153,314 | (30,750) | 122,564 | 122,564 | - |
| 15-000-291-270-008-000-0000-000 | Health Benefits | 1,206,304 | 14,699 | 1,221,003 | 1,221,003 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,390,882 | 309 | 1,391,191 | 1,391,191 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,390,882 | 309 | 1,391,191 | 1,391,191 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,092,540 | (40,762) | 2,051,778 | 2,051,735 | 43 |
| **TOTAL CURRENT EXPENDITURES** | | 5,662,190 | (706,542) | 4,955,648 | 4,955,606 | 43 |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 5,662,190 | (706,542) | 4,955,648 | 4,955,606 | 43 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 5,662,190 | (706,542) | 4,955,648 | 4,955,606 | 43 |
| **Total Other Financing Sources** | | 5,662,190 | (706,542) | 4,955,648 | 4,955,606 | 43 |
| **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, 2025**

| School: No. 9 (Charles J. Riley School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-009-000-0000-000 | Kindergarten - Salaries of Teachers | 183,150 | (47,306) | 135,844 | 135,844 | - |
| 15-120-100-101-009-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,793,283 | (121,215) | 1,672,068 | 1,672,068 | - |
| 15-120-100-101-009-056-0000-000 | Grades 1-5 - Salaries of Teachers | 8,000 | (4,346) | 3,654 | 3,654 | - |
| 15-130-100-101-009-000-0000-000 | Grades 6-8 - Salaries of Teachers | 1,557,815 | (4,626) | 1,553,189 | 1,553,189 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-009-000-0000-000 | Other Salaries for Instruction | 141,735 | - | 141,735 | 141,735 | - |
| 15-190-100-610-009-000-0000-000 | General Supplies | 49,405 | (6,500) | 42,905 | 42,905 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 3,733,388 | (183,993) | 3,549,395 | 3,549,395 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-009-000-0000-000 | Salaries of Teachers | 724,740 | - | 724,740 | 724,740 | - |
| 15-213-100-610-009-000-0000-000 | General Supplies | 7,000 | - | 7,000 | 7,000 | - |
| **Total Resource Room/Resource Center** | | 731,740 | - | 731,740 | 731,740 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 731,740 | - | 731,740 | 731,740 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-009-000-0000-000 | Salaries of Teachers | 1,210,555 | (57,424) | 1,153,131 | 1,153,131 | - |
| 15-240-100-106-009-000-0000-000 | Other Salaries for Instruction | 93,130 | 50 | 93,180 | 93,180 | - |
| 15-240-100-610-009-000-0000-000 | General Supplies | 37,135 | (1,954) | 35,181 | 35,181 | - |
| **Total Bilingual Education - Instruction** | | 1,340,820 | (59,327) | 1,281,493 | 1,281,493 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-106-009-061-0000-000 | Other Salaries for Instruction | 4,500 | (225) | 4,275 | 4,275 | - |
| **Total Before/After School Programs - Instruction** | | 4,500 | (225) | 4,275 | 4,275 | - |
| **Total Before/After School Programs** | | 4,500 | (225) | 4,275 | 4,275 | - |
| | **Total Instruction and At-Risk Programs** | 5,810,448 | (243,546) | 5,566,902 | 5,566,902 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-009-000-0000-000 | Salaries | 105,125 | - | 105,125 | 105,125 | - |
| 15-000-213-600-009-000-0000-000 | Supplies and Materials | 2,500 | - | 2,500 | 2,500 | - |
| **Total Undistributed Expenditures - Health Services** | | 107,625 | - | 107,625 | 107,625 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-009-000-0000-000 | Salaries of Other Professional Staff | 147,275 | (14,303) | 132,972 | 132,972 | - |
| 15-000-218-600-009-000-0000-000 | Supplies and Materials | 200 | - | 200 | 200 | - |
| **Total Undist. Expend. - Guidance Services** | | 147,475 | (14,303) | 133,172 | 133,172 | - |
| **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.** | | 12,000 | - | 12,000 | 12,000 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-009-000-0000-000 | Salaries | 71,000 | (9,330) | 61,670 | 61,670 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 71,000 | (9,330) | 61,670 | 61,670 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-009-000-0000-000 | Other Purchased Services (400-500 series) | 1,000 | (1,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 1,000 | (1,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-009-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 395,479 | 5,844 | 401,323 | 401,323 | - |
| 15-000-240-105-009-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 107,710 | - | 107,710 | 107,710 | - |
| 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 | (1) | 9,999 | 9,999 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 513,489 | 5,843 | 519,332 | 519,332 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-009-000-0000-000 | Salaries | 73,205 | - | 73,205 | 73,205 | - |
| 15-000-262-107-009-000-0000-000 | Salaries of Non-instructional Aides | 104,622 | (848) | 103,774 | 103,774 | - |
| 15-000-262-610-009-000-0000-000 | General Supplies | 1,815 | - | 1,815 | 1,815 | - |
| **Total Undist. Expend. - Custodial Services** | | 179,642 | (848) | 178,794 | 178,794 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-009-000-0000-000 | Salaries | 57,287 | 45,285 | 102,572 | 102,572 | - |
| 15-000-266-610-009-000-0000-000 | General Supplies | 500 | - | 500 | 500 | - |
| **Total Undist. Expend. - Security** | | 57,787 | 45,285 | 103,072 | 103,072 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 237,429 | 44,437 | 281,866 | 281,866 | - |
| **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 | 2,376 | 10,376 | 10,376 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 8,000 | 2,376 | 10,376 | 10,376 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-009-000-0000-000 | Social Security Contributions | 45,149 | 30,789 | 75,938 | 75,938 | - |
| 15-000-291-249-009-000-0000-000 | Other Retirement Contributions - Regular | 224,346 | (59,605) | 164,741 | 164,741 | - |
| 15-000-291-270-009-000-0000-000 | Health Benefits | 2,661,364 | 10,200 | 2,671,564 | 2,671,564 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,930,859 | (18,616) | 2,912,243 | 2,912,243 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,930,859 | (18,616) | 2,912,243 | 2,912,243 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 4,028,877 | 9,407 | 4,038,284 | 4,038,284 | - |
| **TOTAL CURRENT EXPENDITURES** | | 9,839,325 | (234,139) | 9,605,186 | 9,605,186 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 9,839,325 | (234,139) | 9,605,186 | 9,605,186 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 9 (Charles J. Riley School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 9,839,325 | (234,139) | 9,605,186 | 9,605,186 | - |
| **Total Other Financing Sources** | 9,839,325 | (234,139) | 9,605,186 | 9,605,186 | - |
| **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, 2025**

| School: No. 10 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-010-000-0000-000 | Kindergarten - Salaries of Teachers | 136,655 | - | 136,655 | 136,655 | - |
| 15-120-100-101-010-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,157,305 | (164,239) | 993,066 | 993,066 | - |
| 15-120-100-101-010-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| 15-130-100-101-010-000-0000-000 | Grades 6-8 - Salaries of Teachers | 647,492 | (22,041) | 625,451 | 625,451 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-010-000-0000-000 | Other Salaries for Instruction | 128,901 | (58,254) | 70,647 | 70,647 | - |
| 15-190-100-610-010-000-0000-000 | General Supplies | 56,096 | (2,603) | 53,493 | 53,493 | - |
| 15-190-100-800-010-000-0000-000 | Other Objects | 3,000 | (1,064) | 1,936 | 1,936 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,131,449 | (250,201) | 1,881,248 | 1,881,248 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-010-000-0000-000 | Salaries of Teachers | 456,137 | (14,955) | 441,182 | 441,182 | - |
| 15-213-100-610-010-000-0000-000 | General Supplies | 1,000 | (1,000) | - | - | - |
| **Total Resource Room/Resource Center** | | 457,137 | (15,955) | 441,182 | 441,182 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 457,137 | (15,955) | 441,182 | 441,182 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-010-000-0000-000 | Salaries of Teachers | 667,887 | (66,240) | 601,647 | 601,647 | - |
| 15-240-100-106-010-000-0000-000 | Other Salaries for Instruction | 38,000 | 15,157 | 53,157 | 53,157 | - |
| 15-240-100-610-010-000-0000-000 | General Supplies | 1,300 | (365) | 935 | 935 | - |
| **Total Bilingual Education - Instruction** | | 707,187 | (51,449) | 655,738 | 655,738 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-600-010-000-0000-000 | Supplies and Materials | 1,000 | (1,000) | - | - | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 1,000 | (1,000) | - | - | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-010-053-0000-000 | Salaries of Teachers | 1,890 | (1,890) | - | - | - |
| **Total Before/After School Programs - Instruction** | | 1,890 | (1,890) | - | - | - |
| **Total Before/After School Programs** | | 1,890 | (1,890) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 3,298,663 | (320,495) | 2,978,168 | 2,978,168 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-010-000-0000-000 | Salaries | 104,725 | (6,239) | 98,486 | 98,486 | - |
| 15-000-213-600-010-000-0000-000 | Supplies and Materials | 500 | (8) | 492 | 492 | - |
| **Total Undistributed Expenditures - Health Services** | | 105,225 | (6,248) | 98,977 | 98,977 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-010-000-0000-000 | Salaries of Other Professional Staff | 154,525 | (23,035) | 131,490 | 131,490 | - |
| 15-000-218-600-010-000-0000-000 | Supplies and Materials | 1,000 | (740) | 260 | 260 | - |
| **Total Undist. Expend. - Guidance Services** | | 155,525 | (23,775) | 131,750 | 131,750 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-010-000-0000-000 | Other Purchased Services (400-500 series) | 2,800 | (2,800) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 2,800 | (2,800) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-010-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 269,309 | 5,828 | 275,137 | 275,137 | - |
| 15-000-240-105-010-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 116,360 | - | 116,360 | 116,360 | - |
| 15-000-240-580-010-000-0000-000 | Other Purchased Services (400-500 series) | 3,300 | (1,305) | 1,995 | 1,995 | - |
| 15-000-240-600-010-000-0000-000 | Supplies and Materials | 7,910 | (662) | 7,248 | 7,248 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 396,879 | 3,861 | 400,740 | 400,740 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-010-000-0000-000 | Salaries | 69,255 | (26,966) | 42,289 | 42,289 | - |
| 15-000-262-107-010-000-0000-000 | Salaries of Non-instructional Aides | 69,387 | (12,636) | 56,751 | 56,751 | - |
| 15-000-262-610-010-000-0000-000 | General Supplies | 1,138 | (113) | 1,025 | 1,025 | - |
| **Total Undist. Expend. - Custodial Services** | | 139,780 | (39,715) | 100,065 | 100,065 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-010-000-0000-000 | Salaries | 58,987 | - | 58,987 | 58,987 | - |
| 15-000-266-610-010-000-0000-000 | General Supplies | 2,684 | (159) | 2,525 | 2,525 | - |
| **Total Undist. Expend. - Security** | | 61,671 | (159) | 61,512 | 61,512 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 201,451 | (39,874) | 161,577 | 161,577 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-010-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 4,000 | (1,550) | 2,450 | 2,450 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 4,000 | (1,550) | 2,450 | 2,450 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-010-000-0000-000 | Social Security Contributions | 37,085 | 13,778 | 50,863 | 50,863 | - |
| 15-000-291-249-010-000-0000-000 | Other Retirement Contributions - Regular | 165,586 | (45,738) | 119,848 | 119,848 | - |
| 15-000-291-270-010-000-0000-000 | Health Benefits | 1,247,268 | 7,780 | 1,255,048 | 1,255,048 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,449,939 | (24,180) | 1,425,759 | 1,425,759 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,449,939 | (24,180) | 1,425,759 | 1,425,759 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,315,819 | (94,565) | 2,221,254 | 2,221,254 | - |
| **TOTAL CURRENT EXPENDITURES** | | 5,614,482 | (415,060) | 5,199,422 | 5,199,422 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 5,614,482 | (415,060) | 5,199,422 | 5,199,422 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 10 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 5,614,482 | (415,060) | 5,199,422 | 5,199,422 | - |
| **Total Other Financing Sources** | 5,614,482 | (415,060) | 5,199,422 | 5,199,422 | - |
| **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, 2025**

| | School: No. 084 (Newcomers High School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-084-000-0000-000 | Grades 9-12 - Salaries of Teachers | 175,325 | 25,772 | 201,097 | 201,097 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 175,325 | 25,772 | 201,097 | 201,097 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-084-000-0000-000 | Salaries of Teachers | 484,833 | (11,976) | 472,857 | 472,857 | 1 |
| 15-240-100-106-084-000-0000-000 | Other Salaries for Instruction | 83,225 | (3,464) | 79,761 | 79,761 | - |
| 15-240-100-610-084-000-0000-000 | General Supplies | 8,850 | (6,133) | 2,717 | 2,717 | - |
| 15-240-100-800-084-000-0000-000 | Other Objects | 4,000 | (4,000) | - | - | - |
| **Total Bilingual Education - Instruction** | | 580,908 | (25,573) | 555,335 | 555,335 | - |
| | **Total Instruction and At-Risk Programs** | 756,233 | 199 | 756,432 | 756,432 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-084-000-0000-000 | Salaries | 104,725 | (63,578) | 41,147 | 41,147 | - |
| 15-000-213-600-084-000-0000-000 | Supplies and Materials | 800 | (35) | 765 | 729 | 36 |
| **Total Undistributed Expenditures - Health Services** | | 105,525 | (63,613) | 41,912 | 41,876 | 36 |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-084-000-0000-000 | Salaries of Other Professional Staff | 22,319 | (21,453) | 866 | 866 | - |
| 15-000-218-600-084-000-0000-000 | Supplies and Materials | 200 | (200) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 22,519 | (21,653) | 866 | 866 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-105-084-000-0000-000 | Salaries of Secretarial and Clerical Assistants | - | 47,471 | 47,471 | 47,471 | - |
| 15-000-240-600-084-000-0000-000 | Supplies and Materials | 1,500 | (550) | 950 | 950 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 1,500 | 46,920 | 48,420 | 48,420 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-610-084-000-0000-000 | General Supplies | 203 | (3) | 200 | - | 200 |
| **Total Undist. Expend. - Custodial Services** | | 203 | (3) | 200 | - | 200 |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 203 | (3) | 200 | - | 200 |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-084-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 2,000 | (131) | 1,869 | 1,869 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 2,000 | (131) | 1,869 | 1,869 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-084-000-0000-000 | Social Security Contributions | 6,434 | 4,461 | 10,895 | 10,895 | - |
| 15-000-291-249-084-000-0000-000 | Other Retirement Contributions - Regular | - | 6,438 | 6,438 | 6,438 | - |
| 15-000-291-270-084-000-0000-000 | Health Benefits | 221,724 | 3,698 | 225,422 | 225,422 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 228,158 | 14,597 | 242,755 | 242,755 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 228,158 | 14,597 | 242,755 | 242,755 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 359,905 | (23,882) | 336,023 | 335,787 | 236 |
| **TOTAL CURRENT EXPENDITURES** | | 1,116,138 | (23,683) | 1,092,455 | 1,092,219 | 236 |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 1,116,138 | (23,683) | 1,092,455 | 1,092,219 | 236 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 1,116,138 | (23,683) | 1,092,455 | 1,092,219 | 236 |
| **Total Other Financing Sources** | | 1,116,138 | (23,683) | 1,092,455 | 1,092,219 | 236 |
| **Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)** | | - | - | | - | - |
| **Fund Balance, July 1** | | | - | - | - | - |
| **Fund Balance, June 30** | | - | - | - | - | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 12 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-012-000-0000-000 | Kindergarten - Salaries of Teachers | 177,052 | (7,397) | 169,655 | 169,655 | - |
| 15-120-100-101-012-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,624,923 | (219,572) | 1,405,351 | 1,405,351 | - |
| 15-120-100-101-012-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | (324) | 3,676 | 3,676 | - |
| 15-130-100-101-012-000-0000-000 | Grades 6-8 - Salaries of Teachers | 978,761 | (11,241) | 967,520 | 967,520 | - |
| 15-130-100-101-012-056-0000-000 | Grades 6-8 - Salaries of Teachers | 2,000 | (189) | 1,811 | 1,811 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-012-000-0000-000 | Other Salaries for Instruction | 81,261 | (9,009) | 72,252 | 72,252 | - |
| 15-190-100-610-012-000-0000-000 | General Supplies | 23,360 | (627) | 22,733 | 22,733 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,891,357 | (248,360) | 2,642,997 | 2,642,997 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities:** | | | | | | |
| 15-204-100-101-012-000-0000-000 | Salaries of Teachers | 71,000 | (9,795) | 61,205 | 61,205 | - |
| 15-204-100-106-012-000-0000-000 | Other Salaries for Instruction | 56,754 | - | 56,754 | 56,754 | - |
| 15-204-100-610-012-000-0000-000 | General Supplies | 900 | (382) | 518 | 518 | - |
| **Total Learning and/or Language Disabilities** | | 128,654 | (10,177) | 118,477 | 118,477 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-012-000-0000-000 | Salaries of Teachers | 305,132 | - | 305,132 | 305,132 | - |
| 15-213-100-610-012-000-0000-000 | General Supplies | 2,000 | (361) | 1,639 | 1,639 | - |
| **Total Resource Room/Resource Center** | | 307,132 | (361) | 306,771 | 306,771 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 435,786 | (10,538) | 425,248 | 425,248 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-012-000-0000-000 | Salaries of Teachers | 516,314 | (9,080) | 507,234 | 507,234 | - |
| 15-240-100-610-012-000-0000-000 | General Supplies | 8,500 | (2,879) | 5,621 | 5,621 | - |
| **Total Bilingual Education - Instruction** | | 524,814 | (11,959) | 512,855 | 512,855 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-800-012-000-0000-000 | Other Objects | 700 | (315) | 385 | 385 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 700 | (315) | 385 | 385 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-012-053-0000-000 | Salaries of Teachers | 15,000 | (5,428) | 9,573 | 9,573 | - |
| **Total Before/After School Programs - Instruction** | | 15,000 | (5,428) | 9,573 | 9,573 | - |
| **Total Before/After School Programs** | | 15,000 | (5,428) | 9,573 | 9,573 | - |
| | **Total Instruction and At-Risk Programs** | 3,867,657 | (276,600) | 3,591,057 | 3,591,057 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-012-000-0000-000 | Salaries | 35,624 | (20,662) | 14,962 | 14,962 | - |
| 15-000-211-174-012-000-0000-000 | Salaries of Community/School Coordinators | 52,695 | - | 52,695 | 52,695 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 88,319 | (20,662) | 67,657 | 67,657 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-012-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-012-000-0000-000 | Supplies and Materials | 1,200 | (22) | 1,178 | 1,178 | - |
| **Total Undistributed Expenditures - Health Services** | | 101,425 | (22) | 101,403 | 101,403 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-012-000-0000-000 | Salaries of Other Professional Staff | 134,771 | 26,923 | 161,694 | 161,694 | - |
| 15-000-218-600-012-000-0000-000 | Supplies and Materials | 700 | (4) | 696 | 696 | - |
| **Total Undist. Expend. - Guidance Services** | | 135,471 | 26,920 | 162,391 | 162,391 | - |
| **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 | 5,000 | - | 5,000 | 5,000 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.** | | 5,000 | - | 5,000 | 5,000 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-012-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 368,844 | 2,725 | 371,569 | 371,569 | - |
| 15-000-240-105-012-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 97,254 | - | 97,254 | 97,254 | - |
| 15-000-240-590-012-000-0000-000 | Other Purchased Services (400-500 series) | 250 | (201) | 49 | 49 | - |
| 15-000-240-600-012-000-0000-000 | Supplies and Materials | 7,000 | (209) | 6,791 | 6,791 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 473,348 | 2,315 | 475,663 | 475,663 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-012-000-0000-000 | Salaries | 70,005 | - | 70,005 | 70,005 | - |
| 15-000-262-107-012-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | (6,536) | 51,106 | 51,106 | - |
| 15-000-262-610-012-000-0000-000 | General Supplies | 1,190 | (142) | 1,048 | 1,048 | - |
| **Total Undist. Expend. - Custodial Services** | | 128,837 | (6,678) | 122,159 | 122,159 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-012-000-0000-000 | Salaries | 49,000 | (24,479) | 24,521 | 24,521 | - |
| **Total Undist. Expend. - Security** | | 49,000 | (24,479) | 24,521 | 24,521 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 177,837 | (31,157) | 146,680 | 146,680 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-012-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 4,500 | (1,236) | 3,264 | 3,264 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 4,500 | (1,236) | 3,264 | 3,264 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-012-000-0000-000 | Social Security Contributions | 40,265 | 14,683 | 54,948 | 54,948 | - |
| 15-000-291-249-012-000-0000-000 | Other Retirement Contributions - Regular | 154,870 | (32,939) | 121,931 | 121,931 | - |
| 15-000-291-270-012-000-0000-000 | Health Benefits | 1,402,900 | 17,023 | 1,419,923 | 1,419,923 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,598,035 | (1,233) | 1,596,802 | 1,596,802 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,598,035 | (1,233) | 1,596,802 | 1,596,802 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,595,935 | (25,076) | 2,570,859 | 2,570,859 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 12 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL CURRENT EXPENDITURES** | 6,463,592 | (301,676) | 6,161,916 | 6,161,916 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | 6,463,592 | (301,676) | 6,161,916 | 6,161,916 | - |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 6,463,592 | (301,676) | 6,161,916 | 6,161,916 | - |
| **Total Other Financing Sources** | 6,463,592 | (301,676) | 6,161,916 | 6,161,916 | - |
| **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, 2025**

| School: No. 13 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-013-000-0000-000 | Kindergarten - Salaries of Teachers | 144,245 | - | 144,245 | 144,245 | - |
| 15-120-100-101-013-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,209,180 | (122,950) | 1,086,230 | 1,086,230 | - |
| 15-130-100-101-013-000-0000-000 | Grades 6-8 - Salaries of Teachers | 582,489 | (97,389) | 485,100 | 485,100 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-013-000-0000-000 | Other Salaries for Instruction | 115,508 | (34,782) | 80,726 | 80,726 | - |
| 15-190-100-500-013-000-0000-000 | Other Purchased Services (400-500 series) | - | 2,900 | 2,900 | 2,900 | - |
| 15-190-100-610-013-000-0000-000 | General Supplies | 29,860 | (957) | 28,903 | 28,893 | 10 |
| 15-190-100-800-013-000-0000-000 | Other Objects | 6,000 | (1,762) | 4,238 | 4,238 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,087,282 | (254,939) | 1,832,343 | 1,832,333 | 10 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | - | | | |
| 15-201-100-101-013-000-0000-000 | Salaries of Teachers | 72,285 | (1,446) | 70,839 | 70,839 | - |
| 15-201-100-106-013-000-0000-000 | Other Salaries for Instruction | 53,804 | - | 53,804 | 53,804 | - |
| **Total Intellectual Disability - Mild** | | 126,089 | (1,446) | 124,643 | 124,643 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-013-000-0000-000 | Salaries of Teachers | 314,807 | (94,704) | 220,103 | 220,103 | - |
| 15-204-100-106-013-000-0000-000 | Other Salaries for Instruction | 176,997 | (573) | 176,424 | 176,424 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 491,804 | (95,276) | 396,528 | 396,528 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-013-000-0000-000 | Salaries of Teachers | 421,603 | (72,736) | 348,867 | 348,867 | - |
| 15-213-100-610-013-000-0000-000 | General Supplies | 3,915 | (40) | 3,875 | 3,875 | - |
| **Total Resource Room/Resource Center** | | 425,518 | (72,775) | 352,743 | 352,743 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,043,411 | (169,497) | 873,914 | 873,914 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-013-000-0000-000 | Salaries of Teachers | 614,638 | (63,784) | 550,854 | 550,854 | - |
| 15-240-100-610-013-000-0000-000 | General Supplies | 5,000 | (1,479) | 3,521 | 3,521 | - |
| **Total Bilingual Education - Instruction** | | 619,638 | (65,263) | 554,375 | 554,375 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-013-053-0000-000 | Salaries of Teachers | 14,560 | (7,863) | 6,698 | 6,698 | - |
| **Total Before/After School Programs - Instruction** | | 14,560 | (7,863) | 6,698 | 6,698 | - |
| **Total Before/After School Programs** | | 14,560 | (7,863) | 6,698 | 6,698 | - |
| **Summer School - Instruction:** | | | | | | |
| 15-422-100-101-013-053-0000-000 | Salaries of Teachers | 525 | (525) | - | - | - |
| **Total Summer School** | | 525 | (525) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 3,765,416 | (498,087) | 3,267,329 | 3,267,320 | 10 |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-173-013-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 12,383 | (12,383) | - | - | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 12,383 | (12,383) | - | - | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-013-000-0000-000 | Salaries | 107,567 | - | 107,567 | 107,567 | - |
| 15-000-213-600-013-000-0000-000 | Supplies and Materials | 1,000 | - | 1,000 | 1,000 | - |
| **Total Undistributed Expenditures - Health Services** | | 108,567 | - | 108,567 | 108,567 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-013-000-0000-000 | Salaries of Other Professional Staff | 144,310 | (13,739) | 130,571 | 130,571 | - |
| 15-000-218-320-013-000-0000-000 | Purchased Professional - Educational Services | 1,000 | (1,000) | - | - | - |
| 15-000-218-600-013-000-0000-000 | Supplies and Materials | 150 | (150) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 145,460 | (14,889) | 130,571 | 130,571 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-320-013-000-0000-000 | Purchased Professional - Educational Service | 1,800 | (1,800) | - | - | - |
| | | 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 | 273,196 | (6,226) | 266,970 | 266,970 | - |
| 15-000-240-105-013-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 107,510 | (18,017) | 89,493 | 89,493 | - |
| 15-000-240-580-013-000-0000-000 | Other Purchased Services (400-500 series) | 1,400 | (1,250) | 150 | 150 | - |
| 15-000-240-600-013-000-0000-000 | Supplies and Materials | 3,000 | 977 | 3,977 | 3,977 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 385,106 | (24,516) | 360,590 | 360,590 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-013-000-0000-000 | Salaries | 70,005 | - | 70,005 | 70,005 | - |
| 15-000-262-107-013-000-0000-000 | Salaries of Non-instructional Aides | 70,470 | (35,274) | 35,196 | 35,196 | - |
| 15-000-262-610-013-000-0000-000 | General Supplies | 1,210 | (537) | 673 | 673 | - |
| **Total Undist. Expend. - Custodial Services** | | 141,685 | (35,811) | 105,874 | 105,874 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-013-000-0000-000 | Salaries | 59,237 | 34,408 | 93,645 | 93,645 | - |
| 15-000-266-420-013-000-0000-000 | Cleaning, Repair, and Maintenance Services | 1,200 | (1,200) | - | - | - |
| 15-000-266-610-013-000-0000-000 | General Supplies | 400 | (202) | 198 | 198 | - |
| **Total Undist. Expend. - Security** | | 60,837 | 33,006 | 93,843 | 93,843 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 202,522 | (2,805) | 199,717 | 199,717 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-013-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 6,000 | (1,590) | 4,410 | 4,410 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 6,000 | (1,590) | 4,410 | 4,410 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 13 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-013-000-0000-000 | Social Security Contributions | 52,096 | 14,203 | 66,299 | 66,299 | - |
| 15-000-291-249-013-000-0000-000 | Other Retirement Contributions - Regular | 165,558 | (47,612) | 117,946 | 117,946 | - |
| 15-000-291-270-013-000-0000-000 | Health Benefits | 1,385,218 | 7,125 | 1,392,343 | 1,392,343 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,602,872 | (26,284) | 1,576,588 | 1,576,588 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,602,872 | (26,284) | 1,576,588 | 1,576,588 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,464,710 | (84,267) | 2,380,443 | 2,380,443 | - |
| **TOTAL CURRENT EXPENDITURES** | | 6,230,126 | (582,354) | 5,647,772 | 5,647,763 | 10 |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-120-100-730-013-000-0000-000 | Grades 1-5 | 16,000 | (2,635) | 13,365 | 13,365 | - |
| **Total Equipment** | | 16,000 | (2,635) | 13,365 | 13,365 | - |
| **TOTAL CAPITAL OUTLAY** | | 16,000 | (2,635) | 13,365 | 13,365 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 6,246,126 | (584,989) | 5,661,137 | 5,661,128 | 10 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 6,246,126 | (584,989) | 5,661,137 | 5,661,128 | 10 |
| **Total Other Financing Sources** | | 6,246,126 | (584,989) | 5,661,137 | 5,661,128 | 10 |
| **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, 2025**

| School: No. 15 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-015-000-0000-000 | Kindergarten - Salaries of Teachers | 240,137 | (2,615) | 237,522 | 237,522 | - |
| 15-120-100-101-015-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,363,562 | 14,861 | 1,378,423 | 1,378,423 | - |
| 15-120-100-101-015-056-0000-000 | Grades 1-5 - Salaries of Teachers | 6,000 | (508) | 5,492 | 5,492 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-015-000-0000-000 | Other Salaries for Instruction | 188,052 | (49,230) | 138,822 | 138,822 | - |
| 15-190-100-610-015-000-0000-000 | General Supplies | 36,174 | (1,968) | 34,206 | 34,206 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,833,925 | (39,461) | 1,794,464 | 1,794,464 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-015-000-0000-000 | Salaries of Teachers | 240,337 | (12,333) | 228,004 | 228,004 | - |
| 15-204-100-106-015-000-0000-000 | Other Salaries for Instruction | 149,499 | - | 149,499 | 149,499 | - |
| 15-204-100-610-015-000-0000-000 | General Supplies | 9,437 | - | 9,437 | 9,437 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 399,273 | (12,333) | 386,940 | 386,940 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-015-000-0000-000 | Salaries of Teachers | 614,335 | (59,222) | 555,113 | 555,113 | - |
| 15-213-100-106-015-000-0000-000 | Other Salaries for Instruction | 37,036 | 13,194 | 50,230 | 50,230 | - |
| **Total Resource Room/Resource Center** | | 651,371 | (46,028) | 605,343 | 605,343 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,050,644 | (58,361) | 992,283 | 992,283 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-015-000-0000-000 | Salaries of Teachers | 1,223,972 | (1,101) | 1,222,872 | 1,222,872 | - |
| 15-240-100-106-015-000-0000-000 | Other Salaries for Instruction | 50,230 | (13,194) | 37,036 | 37,036 | - |
| 15-240-100-610-015-000-0000-000 | General Supplies | 33,029 | (2,883) | 30,146 | 30,146 | - |
| **Total Bilingual Education - Instruction** | | 1,307,231 | (17,178) | 1,290,053 | 1,290,053 | - |
| | **Total Instruction and At-Risk Programs** | 4,191,800 | (114,999) | 4,076,801 | 4,076,801 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-173-015-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 12,383 | (8,913) | 3,470 | 3,470 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 12,383 | (8,913) | 3,470 | 3,470 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-015-000-0000-000 | Salaries | 71,000 | (71,000) | - | - | - |
| 15-000-213-600-015-000-0000-000 | Supplies and Materials | 1,000 | (1,000) | - | - | - |
| **Total Undistributed Expenditures - Health Services** | | 72,000 | (72,000) | - | - | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-015-000-0000-000 | Salaries of Other Professional Staff | 63,570 | 78,225 | 141,795 | 141,795 | - |
| 15-000-218-600-015-000-0000-000 | Supplies and Materials | 1,500 | (259) | 1,241 | 1,241 | - |
| **Total Undist. Expend. - Guidance Services** | | 65,070 | 77,966 | 143,036 | 143,036 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-015-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 265,211 | 5,850 | 271,061 | 271,061 | - |
| 15-000-240-105-015-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 115,360 | - | 115,360 | 115,360 | - |
| 15-000-240-600-015-000-0000-000 | Supplies and Materials | 2,000 | (2,000) | - | - | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 382,571 | 3,850 | 386,421 | 386,421 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-015-000-0000-000 | Salaries | 73,205 | - | 73,205 | 73,205 | - |
| 15-000-262-107-015-000-0000-000 | Salaries of Non-instructional Aides | 104,622 | 2,426 | 107,048 | 107,048 | - |
| 15-000-262-610-015-000-0000-000 | General Supplies | 1,358 | (622) | 736 | 736 | - |
| **Total Undist. Expend. - Custodial Services** | | 179,185 | 1,804 | 180,989 | 180,989 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-015-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-015-000-0000-000 | General Supplies | 1,000 | (134) | 866 | 866 | - |
| **Total Undist. Expend. - Security** | | 56,837 | (134) | 56,703 | 56,703 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 236,022 | 1,670 | 237,692 | 237,692 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-015-000-0000-000 | Social Security Contributions | 60,605 | 17,853 | 78,458 | 78,458 | - |
| 15-000-291-249-015-000-0000-000 | Other Retirement Contributions - Regular | 164,343 | (31,741) | 132,602 | 132,602 | - |
| 15-000-291-270-015-000-0000-000 | Health Benefits | 1,741,578 | 17,967 | 1,759,545 | 1,759,545 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,966,526 | 4,079 | 1,970,605 | 1,970,605 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,966,526 | 4,079 | 1,970,605 | 1,970,605 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,734,572 | 6,651 | 2,741,223 | 2,741,223 | - |
| **TOTAL CURRENT EXPENDITURES** | | 6,926,372 | (108,348) | 6,818,024 | 6,818,024 | - |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| **15-120-100-730-015-000-0000-000** | Grades 1-5 | 16,000 | (2,008) | 13,992 | 13,992 | - |
| **Total Equipment** | | 16,000 | (2,008) | 13,992 | 13,992 | - |
| **TOTAL CAPITAL OUTLAY** | | 16,000 | (2,008) | 13,992 | 13,992 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 6,942,372 | (110,356) | 6,832,016 | 6,832,016 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 15 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 6,942,372 | (110,356) | 6,832,016 | 6,832,016 | - |
| **Total Other Financing Sources** | 6,942,372 | (110,356) | 6,832,016 | 6,832,016 | - |
| **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, 2025**

| School: No. 18 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-120-100-101-018-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,768,155 | (19,962) | 1,748,193 | 1,748,193 | - |
| 15-120-100-101-018-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | (249) | 3,751 | 3,751 | - |
| 15-130-100-101-018-000-0000-000 | Grades 6-8 - Salaries of Teachers | 1,169,234 | (74,340) | 1,094,894 | 1,094,894 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-610-018-000-0000-000 | General Supplies | 37,745 | 2,670 | 40,415 | 40,415 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,979,134 | (91,881) | 2,887,253 | 2,887,253 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-018-000-0000-000 | Salaries of Teachers | 62,670 | - | 62,670 | 62,670 | - |
| 15-204-100-106-018-000-0000-000 | Other Salaries for Instruction | 35,911 | 625 | 36,536 | 36,536 | - |
| 15-204-100-610-018-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 99,081 | 125 | 99,206 | 99,206 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-018-000-0000-000 | Salaries of Teachers | 810,775 | (131,616) | 679,159 | 679,159 | - |
| 15-213-100-610-018-000-0000-000 | General Supplies | 12,000 | (1,833) | 10,167 | 10,167 | - |
| **Total Resource Room/Resource Center** | | 822,775 | (133,449) | 689,326 | 689,326 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 921,856 | (133,324) | 788,532 | 788,532 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-018-000-0000-000 | Salaries of Teachers | 871,365 | (154,196) | 717,169 | 717,169 | - |
| 15-240-100-610-018-000-0000-000 | General Supplies | 30,000 | (369) | 29,631 | 29,631 | - |
| **Total Bilingual Education - Instruction** | | 901,365 | (154,565) | 746,800 | 746,800 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-800-018-000-0000-000 | Other Objects | 400 | (15) | 385 | 385 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 400 | (15) | 385 | 385 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-018-053-0000-000 | Salaries of Teachers | 8,925 | (2,695) | 6,230 | 6,230 | - |
| **Total Before/After School Programs - Instruction** | | 8,925 | (2,695) | 6,230 | 6,230 | - |
| **Total Before/After School Programs** | | 8,925 | (2,695) | 6,230 | 6,230 | - |
| | **Total Instruction and At-Risk Programs** | 4,811,680 | (382,480) | 4,429,200 | 4,429,200 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-018-000-0000-000 | Salaries | 78,225 | 26,500 | 104,725 | 104,725 | - |
| 15-000-213-600-018-000-0000-000 | Supplies and Materials | 1,000 | (253) | 747 | 747 | - |
| **Total Undistributed Expenditures - Health Services** | | 79,225 | 26,247 | 105,472 | 105,472 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-018-000-0000-000 | Salaries of Other Professional Staff | 182,752 | (24,999) | 157,753 | 157,753 | - |
| 15-000-218-320-018-000-0000-000 | Purchased Professional - Educational Services | 1,000 | (1,000) | - | - | - |
| 15-000-218-600-018-000-0000-000 | Supplies and Materials | 2,000 | (326) | 1,674 | 1,674 | - |
| **Total Undist. Expend. - Guidance Services** | | 185,752 | (26,325) | 159,427 | 159,427 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-320-018-000-0000-000 | Purchased Professional - Educational Service | 10,000 | (10,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 10,000 | (10,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-018-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 392,069 | (22,344) | 369,725 | 369,725 | - |
| 15-000-240-105-018-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 94,280 | 30 | 94,310 | 94,310 | - |
| 15-000-240-590-018-000-0000-000 | Other Purchased Services (400-500 series) | 700 | (401) | 300 | 300 | - |
| 15-000-240-600-018-000-0000-000 | Supplies and Materials | 5,300 | (388) | 4,912 | 4,912 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 492,349 | (23,102) | 469,247 | 469,247 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-018-000-0000-000 | Salaries | 69,255 | - | 69,255 | 69,255 | - |
| 15-000-262-107-018-000-0000-000 | Salaries of Non-instructional Aides | 104,622 | 686 | 105,308 | 105,308 | - |
| 15-000-262-610-018-000-0000-000 | General Supplies | 1,628 | (150) | 1,478 | 1,478 | - |
| **Total Undist. Expend. - Custodial Services** | | 175,505 | 537 | 176,042 | 176,042 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-018-000-0000-000 | Salaries | 49,000 | (44,001) | 4,999 | 4,999 | - |
| 15-000-266-610-018-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Security** | | 49,500 | (44,501) | 4,999 | 4,999 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 225,005 | (43,964) | 181,041 | 181,041 | - |
| **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 | (1,434) | 6,566 | 6,566 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 8,000 | (1,434) | 6,566 | 6,566 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-018-000-0000-000 | Social Security Contributions | 28,320 | 29,214 | 57,534 | 57,534 | - |
| 15-000-291-249-018-000-0000-000 | Other Retirement Contributions - Regular | 216,305 | (21,976) | 194,329 | 194,329 | - |
| 15-000-291-270-018-000-0000-000 | Health Benefits | 1,976,961 | 23,791 | 2,000,752 | 2,000,752 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,221,586 | 31,029 | 2,252,615 | 2,252,615 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,221,586 | 31,029 | 2,252,615 | 2,252,615 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,221,917 | (47,549) | 3,174,368 | 3,174,368 | - |
| **TOTAL CURRENT EXPENDITURES** | | 8,033,597 | (430,029) | 7,603,568 | 7,603,568 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 18 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-130-100-730-018-000-0000-000 | Grades 6-8 | - | 3,525 | 3,525 | 3,525 | - |
| **Total Equipment** | | - | 3,525 | 3,525 | 3,525 | - |
| **TOTAL CAPITAL OUTLAY** | | - | 3,525 | 3,525 | 3,525 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 8,033,597 | (426,504) | 7,607,093 | 7,607,093 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 8,033,597 | (426,504) | 7,607,093 | 7,607,093 | - |
| **Total Other Financing Sources** | | 8,033,597 | (426,504) | 7,607,093 | 7,607,093 | - |
| **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, 2025**

| School: No. 19 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-019-000-0000-000 | Kindergarten - Salaries of Teachers | 209,050 | (10,433) | 198,618 | 198,618 | - |
| 15-120-100-101-019-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,612,591 | (31,269) | 1,581,322 | 1,581,322 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-019-000-0000-000 | Other Salaries for Instruction | 87,118 | - | 87,118 | 87,118 | - |
| 15-190-100-610-019-000-0000-000 | General Supplies | 35,500 | (14,524) | 20,976 | 20,976 | - |
| 15-190-100-800-019-000-0000-000 | Other Objects | 810 | (810) | - | - | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,945,069 | (57,035) | 1,888,034 | 1,888,034 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | - | | | |
| 15-201-100-610-019-000-0000-000 | General Supplies | 3,000 | (125) | 2,875 | 2,875 | - |
| **Total Intellectual Disability - Mild** | | 3,000 | (125) | 2,875 | 2,875 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-019-000-0000-000 | Salaries of Teachers | 108,233 | (65,757) | 42,476 | 42,476 | - |
| 15-204-100-106-019-000-0000-000 | Other Salaries for Instruction | 54,894 | (16,057) | 38,837 | 38,837 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 163,127 | (81,814) | 81,313 | 81,313 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-019-000-0000-000 | Salaries of Teachers | 281,193 | (29,839) | 251,354 | 251,354 | - |
| 15-213-100-610-019-000-0000-000 | General Supplies | 2,500 | (470) | 2,030 | 2,030 | - |
| **Total Resource Room/Resource Center** | | 283,693 | (30,309) | 253,384 | 253,384 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 449,820 | (112,248) | 337,572 | 337,572 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-019-000-0000-000 | Salaries of Teachers | 216,400 | - | 216,400 | 216,400 | - |
| 15-240-100-610-019-000-0000-000 | General Supplies | 2,000 | (329) | 1,671 | 1,671 | - |
| **Total Bilingual Education - Instruction** | | 218,400 | (329) | 218,071 | 218,071 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-019-053-0000-000 | Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| **Total Before/After School Programs** | | 2,000 | (2,000) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 2,615,289 | (171,612) | 2,443,677 | 2,443,677 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-019-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-019-000-0000-000 | Supplies and Materials | 2,000 | (173) | 1,827 | 1,827 | - |
| **Total Undistributed Expenditures - Health Services** | | 102,225 | (173) | 102,052 | 102,052 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-019-000-0000-000 | Salaries of Other Professional Staff | 32,686 | 5,156 | 37,842 | 37,842 | - |
| 15-000-218-600-019-000-0000-000 | Supplies and Materials | 300 | (4) | 296 | 296 | - |
| **Total Undist. Expend. - Guidance Services** | | 32,986 | 5,152 | 38,138 | 38,138 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-500-019-000-0000-000 | Other Purchased Services (400-500 series) | 900 | (900) | - | - | - |
| 15-000-222-600-019-000-0000-000 | Supplies and Materials | 500 | (79) | 421 | 421 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 1,400 | (979) | 421 | 421 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-600-019-000-0000-000 | Supplies and Materials | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 500 | (500) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-019-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 224,653 | 5,835 | 230,488 | 230,488 | - |
| 15-000-240-105-019-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 56,280 | - | 56,280 | 56,280 | - |
| 15-000-240-600-019-000-0000-000 | Supplies and Materials | 8,000 | (3,125) | 4,875 | 4,875 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 288,933 | 2,710 | 291,643 | 291,643 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-019-000-0000-000 | Salaries | 61,905 | (16,334) | 45,571 | 45,571 | - |
| 15-000-262-107-019-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | 1,695 | 59,337 | 59,337 | - |
| 15-000-262-610-019-000-0000-000 | General Supplies | 785 | (73) | 712 | 712 | - |
| **Total Undist. Expend. - Custodial Services** | | 120,332 | (14,712) | 105,620 | 105,620 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-610-019-000-0000-000 | General Supplies | 200 | (41) | 159 | 159 | - |
| **Total Undist. Expend. - Security** | | 200 | (41) | 159 | 159 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 120,532 | (14,753) | 105,779 | 105,779 | - |
| **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) | - | - | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 2,500 | (2,500) | - | - | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-019-000-0000-000 | Social Security Contributions | 24,468 | 12,050 | 36,518 | 36,518 | - |
| 15-000-291-249-019-000-0000-000 | Other Retirement Contributions - Regular | 111,524 | (26,045) | 85,479 | 85,479 | - |
| 15-000-291-270-019-000-0000-000 | Health Benefits | 1,018,105 | 4,062 | 1,022,167 | 1,022,167 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,154,097 | (9,934) | 1,144,164 | 1,144,164 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,154,097 | (9,934) | 1,144,164 | 1,144,164 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,703,173 | (20,976) | 1,682,197 | 1,682,197 | - |
| **TOTAL CURRENT EXPENDITURES** | | 4,318,462 | (192,588) | 4,125,874 | 4,125,874 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 4,318,462 | (192,588) | 4,125,874 | 4,125,874 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 19 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 4,318,462 | (192,588) | 4,125,874 | 4,125,874 | - |
| **Total Other Financing Sources** | 4,318,462 | (192,588) | 4,125,874 | 4,125,874 | - |
| **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, 2025**

| 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 | 172,310 | (85,887) | 86,423 | 86,423 | - |
| 15-120-100-101-020-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,154,643 | (147,855) | 1,006,788 | 1,006,788 | - |
| 15-130-100-101-020-000-0000-000 | Grades 6-8 - Salaries of Teachers | 730,946 | 13,264 | 744,210 | 744,210 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-020-000-0000-000 | Other Salaries for Instruction | 100,503 | (50,111) | 50,392 | 50,392 | - |
| 15-190-100-610-020-000-0000-000 | General Supplies | 16,500 | 2,498 | 18,998 | 18,998 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,174,902 | (268,091) | 1,906,811 | 1,906,811 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Emotional Regulation Impairment:** | | | | | | |
| 15-209-100-101-020-000-0000-000 | Salaries of Teachers | 459,645 | (71,000) | 388,645 | 388,645 | - |
| 15-209-100-106-020-000-0000-000 | Other Salaries for Instruction | 355,529 | (12,082) | 343,447 | 343,447 | - |
| 15-209-100-610-020-000-0000-000 | General Supplies | 1,000 | (18) | 982 | 982 | - |
| **Total Emotionel Regulation Impairment** | | 816,174 | (83,099) | 733,075 | 733,075 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-020-000-0000-000 | Salaries of Teachers | 477,602 | (125,600) | 352,002 | 352,002 | - |
| 15-213-100-610-020-000-0000-000 | General Supplies | 500 | (1) | 499 | 499 | - |
| **Total Resource Room/Resource Center** | | 478,102 | (125,601) | 352,501 | 352,501 | - |
| **Autism:** | | | | | | |
| 15-214-100-101-020-000-0000-000 | Salaries of Teachers | 448,680 | (164,758) | 283,922 | 283,922 | - |
| 15-214-100-106-020-000-0000-000 | Other Salaries for Instruction | 406,598 | (10,070) | 396,528 | 396,528 | - |
| 15-214-100-610-020-000-0000-000 | General Supplies | 10,000 | (11) | 9,989 | 9,989 | - |
| **Total Autism** | | 865,278 | (174,840) | 690,438 | 690,438 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 2,159,554 | (383,540) | 1,776,014 | 1,776,014 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-020-000-0000-000 | Salaries of Teachers | 108,633 | 67,585 | 176,218 | 176,218 | - |
| 15-240-100-610-020-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| 15-240-100-640-020-000-0000-000 | Textbooks | 1,000 | 30 | 1,030 | 1,030 | - |
| **Total Bilingual Education - Instruction** | | 110,133 | 67,115 | 177,248 | 177,248 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-020-053-0000-000 | Salaries | 6,000 | (4,613) | 1,388 | 1,388 | - |
| 15-401-100-600-020-000-0000-000 | Supplies and Materials | 500 | (500) | - | - | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 6,500 | (5,113) | 1,388 | 1,388 | - |
| | **Total Instruction and At-Risk Programs** | 4,451,089 | (589,629) | 3,861,460 | 3,861,460 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-020-000-0000-000 | Salaries | 105,125 | - | 105,125 | 105,125 | - |
| 15-000-213-600-020-000-0000-000 | Supplies and Materials | 500 | (0) | 500 | 500 | - |
| **Total Undistributed Expenditures - Health Services** | | 105,625 | (0) | 105,625 | 105,625 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-020-000-0000-000 | Salaries of Other Professional Staff | 215,182 | - | 215,182 | 215,182 | - |
| 15-000-218-600-020-000-0000-000 | Supplies and Materials | 250 | (6) | 244 | 244 | - |
| **Total Undist. Expend. - Guidance Services** | | 215,432 | (6) | 215,426 | 215,426 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-020-000-0000-000 | Salaries | 68,735 | - | 68,735 | 68,735 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 68,735 | - | 68,735 | 68,735 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-020-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 211,815 | 49,272 | 261,087 | 261,087 | - |
| 15-000-240-105-020-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 129,992 | (20,220) | 109,772 | 109,772 | - |
| 15-000-240-590-020-000-0000-000 | Other Purchased Services (400-500 series) | 100 | (64) | 36 | 36 | - |
| 15-000-240-600-020-000-0000-000 | Supplies and Materials | 16,020 | (2,821) | 13,199 | 12,274 | 926 |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 357,927 | 26,167 | 384,094 | 383,169 | 926 |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-020-000-0000-000 | Salaries | 117,092 | (4,225) | 112,867 | 112,867 | - |
| 15-000-262-107-020-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | (5,420) | 52,222 | 52,222 | - |
| 15-000-262-610-020-000-0000-000 | General Supplies | 865 | (100) | 765 | 765 | - |
| **Total Undist. Expend. - Custodial Services** | | 175,599 | (9,745) | 165,854 | 165,854 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-020-000-0000-000 | Salaries | 56,537 | - | 56,537 | 56,537 | - |
| 15-000-266-610-020-000-0000-000 | General Supplies | 1,300 | (7) | 1,293 | 1,293 | - |
| **Total Undist. Expend. - Security** | | 57,837 | (7) | 57,830 | 57,830 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 233,436 | (9,752) | 223,684 | 223,684 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-020-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 5,000 | (62) | 4,938 | 4,938 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 5,000 | (62) | 4,938 | 4,938 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-020-000-0000-000 | Social Security Contributions | 94,087 | 4,327 | 98,414 | 98,414 | - |
| 15-000-291-249-020-000-0000-000 | Other Retirement Contributions - Regular | 101,026 | (27,634) | 73,392 | 73,392 | - |
| 15-000-291-270-020-000-0000-000 | Health Benefits | 1,610,297 | 10,443 | 1,620,740 | 1,620,740 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,805,410 | (12,863) | 1,792,547 | 1,792,547 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,805,410 | (12,863) | 1,792,547 | 1,792,547 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,791,565 | 3,484 | 2,795,049 | 2,794,123 | 926 |
| **TOTAL CURRENT EXPENDITURES** | | 7,242,654 | (586,145) | 6,656,509 | 6,655,583 | 926 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 20 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-130-100-730-020-000-0000-000 | Grades 6-8 | 8,000 | (2,475) | 5,525 | 5,525 | - |
| **Total Equipment** | | 8,000 | (2,475) | 5,525 | 5,525 | - |
| **TOTAL CAPITAL OUTLAY** | | 8,000 | (2,475) | 5,525 | 5,525 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 7,250,654 | (588,620) | 6,662,034 | 6,661,108 | 926 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 7,250,654 | (588,620) | 6,662,034 | 6,661,108 | 926 |
| **Total Other Financing Sources** | | 7,250,654 | (588,620) | 6,662,034 | 6,661,108 | 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, 2025**

| School: No. 21 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-021-000-0000-000 | Kindergarten - Salaries of Teachers | 211,250 | - | 211,250 | 211,250 | - |
| 15-120-100-101-021-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,218,686 | (85,244) | 1,133,442 | 1,133,442 | - |
| 15-120-100-101-021-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | - | 4,000 | 4,000 | - |
| 15-130-100-101-021-000-0000-000 | Grades 6-8 - Salaries of Teachers | 1,110,373 | (256,596) | 853,777 | 853,777 | - |
| 15-130-100-101-021-056-0000-000 | Grades 6-8 - Salaries of Teachers | 4,000 | - | 4,000 | 4,000 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-021-000-0000-000 | Other Salaries for Instruction | 161,904 | (52,282) | 109,622 | 109,622 | - |
| 15-190-100-610-021-000-0000-000 | General Supplies | 42,000 | (16,065) | 25,935 | 25,935 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,752,213 | (410,188) | 2,342,025 | 2,342,025 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-021-000-0000-000 | Salaries of Teachers | 238,345 | (1,998) | 236,348 | 236,348 | - |
| 15-204-100-106-021-000-0000-000 | Other Salaries for Instruction | 126,218 | (11,859) | 114,359 | 114,359 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 364,563 | (13,857) | 350,707 | 350,707 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-021-000-0000-000 | Salaries of Teachers | 624,012 | (190,018) | 433,994 | 433,994 | - |
| 15-213-100-610-021-000-0000-000 | General Supplies | 15,000 | (4,804) | 10,196 | 10,196 | - |
| **Total Resource Room/Resource Center** | | 639,012 | (194,822) | 444,190 | 444,190 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,003,575 | (208,679) | 794,896 | 794,896 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-021-000-0000-000 | Salaries of Teachers | 986,054 | (179,137) | 806,917 | 806,917 | - |
| 15-240-100-106-021-000-0000-000 | Other Salaries for Instruction | 48,571 | 3,711 | 52,282 | 52,282 | - |
| 15-240-100-610-021-000-0000-000 | General Supplies | 33,600 | (7,518) | 26,082 | 26,082 | - |
| **Total Bilingual Education - Instruction** | | 1,068,225 | (182,944) | 885,281 | 885,281 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-021-053-0000-000 | Salaries of Teachers | 6,300 | (1,103) | 5,198 | 5,198 | - |
| **Total Before/After School Programs** | | 6,300 | (1,103) | 5,198 | 5,198 | - |
| | **Total Instruction and At-Risk Programs** | 4,830,313 | (802,912) | 4,027,401 | 4,027,401 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-173-021-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 12,383 | (106) | 12,277 | 12,277 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 12,383 | (106) | 12,277 | 12,277 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-021-000-0000-000 | Salaries | 86,075 | (3,827) | 82,248 | 82,248 | - |
| 15-000-213-600-021-000-0000-000 | Supplies and Materials | 1,480 | (1,480) | - | - | - |
| **Total Undistributed Expenditures - Health Services** | | 87,555 | (5,307) | 82,248 | 82,248 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-021-000-0000-000 | Salaries of Other Professional Staff | 108,767 | 61,631 | 170,398 | 170,398 | - |
| 15-000-218-600-021-000-0000-000 | Supplies and Materials | 500 | (64) | 436 | 436 | - |
| **Total Undist. Expend. - Guidance Services** | | 109,267 | 61,568 | 170,835 | 170,835 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-021-000-0000-000 | 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:** | | | | | | |
| 15-000-222-100-021-000-0000-000 | Salaries | 71,000 | 524 | 71,524 | 71,524 | - |
| 15-000-222-600-021-000-0000-000 | Supplies and Materials | 300 | (72) | 228 | 228 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 71,300 | 452 | 71,752 | 71,752 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-021-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 491,504 | (60,804) | 430,700 | 430,700 | - |
| 15-000-240-105-021-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 95,680 | 4,030 | 99,710 | 99,710 | - |
| 15-000-240-600-021-000-0000-000 | Supplies and Materials | 15,000 | (6,521) | 8,479 | 8,479 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 602,184 | (63,295) | 538,889 | 538,889 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-021-000-0000-000 | Salaries | 71,555 | - | 71,555 | 71,555 | - |
| 15-000-262-107-021-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | (5,860) | 51,782 | 51,782 | - |
| 15-000-262-610-021-000-0000-000 | General Supplies | 1,595 | (265) | 1,330 | 1,330 | - |
| **Total Undist. Expend. - Custodial Services** | | 130,792 | (6,125) | 124,667 | 124,667 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-021-000-0000-000 | Salaries | 113,824 | (26,148) | 87,676 | 87,676 | - |
| 15-000-266-610-021-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Security** | | 114,324 | (26,648) | 87,676 | 87,676 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 245,116 | (32,774) | 212,342 | 212,342 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-021-000-0000-000 | Social Security Contributions | 53,870 | 20,242 | 74,112 | 74,112 | - |
| 15-000-291-249-021-000-0000-000 | Other Retirement Contributions - Regular | 219,980 | (56,992) | 162,988 | 162,988 | - |
| 15-000-291-270-021-000-0000-000 | Health Benefits | 1,657,787 | 21,430 | 1,679,217 | 1,679,217 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,931,637 | (15,320) | 1,916,317 | 1,916,317 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,931,637 | (15,320) | 1,916,317 | 1,916,317 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,059,442 | (42,782) | 3,016,660 | 3,016,660 | - |
| **TOTAL CURRENT EXPENDITURES** | | 7,889,755 | (845,695) | 7,044,060 | 7,044,060 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 7,889,755 | (845,695) | 7,044,060 | 7,044,060 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 21 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 7,889,755 | (845,695) | 7,044,060 | 7,044,060 | - |
| **Total Other Financing Sources** | 7,889,755 | (845,695) | 7,044,060 | 7,044,060 | - |
| **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, 2025**

| School: No. 24 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-024-000-0000-000 | Kindergarten - Salaries of Teachers | 194,142 | - | 194,142 | 194,142 | - |
| 15-120-100-101-024-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,775,120 | (136,236) | 1,638,884 | 1,638,884 | - |
| 15-120-100-101-024-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | 1,605 | 3,605 | 3,605 | - |
| 15-130-100-101-024-000-0000-000 | Grades 6-8 - Salaries of Teachers | 1,073,156 | (185,346) | 887,810 | 887,810 | - |
| 15-130-100-101-024-056-0000-000 | Grades 6-8 - Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-024-000-0000-000 | Other Salaries for Instruction | 93,854 | - | 93,854 | 93,854 | - |
| 15-190-100-320-024-000-0000-000 | Purchased Professional-Educational Services | 17,000 | (15,615) | 1,385 | 1,385 | - |
| 15-190-100-610-024-000-0000-000 | General Supplies | 29,640 | 7,145 | 36,785 | 36,785 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 3,186,912 | (330,448) | 2,856,464 | 2,856,464 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-101-024-000-0000-000 | Salaries of Teachers | 266,446 | - | 266,446 | 266,446 | - |
| 15-212-100-106-024-000-0000-000 | Other Salaries for Instruction | 93,140 | - | 93,140 | 93,140 | - |
| **Total Multiple Disabilities** | | 359,586 | - | 359,586 | 359,586 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-024-000-0000-000 | Salaries of Teachers | 690,516 | (25,115) | 665,401 | 665,401 | - |
| 15-213-100-610-024-000-0000-000 | General Supplies | 7,500 | - | 7,500 | 7,500 | - |
| **Total Resource Room/Resource Center** | | 698,016 | (25,115) | 672,901 | 672,901 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,057,602 | (25,115) | 1,032,487 | 1,032,487 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-024-000-0000-000 | Salaries of Teachers | 925,560 | (216,150) | 709,410 | 709,410 | - |
| 15-240-100-106-024-000-0000-000 | Other Salaries for Instruction | 57,754 | - | 57,754 | 57,754 | - |
| 15-240-100-610-024-000-0000-000 | General Supplies | 26,000 | (720) | 25,280 | 25,280 | - |
| **Total Bilingual Education - Instruction** | | 1,009,314 | (216,870) | 792,444 | 792,444 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-101-024-053-0000-000 | Salaries | - | 411 | 411 | 411 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | - | 411 | 411 | 411 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-024-053-0000-000 | Salaries of Teachers | 6,300 | 2,363 | 8,663 | 8,663 | - |
| **Total Before/After School Programs - Instruction** | | 6,300 | 2,363 | 8,663 | 8,663 | - |
| **Total Before/After School Programs** | | 6,300 | 2,363 | 8,663 | 8,663 | - |
| | **Total Instruction and At-Risk Programs** | 5,260,128 | (569,659) | 4,690,469 | 4,690,469 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-024-000-0000-000 | Salaries | 100,225 | 450 | 100,675 | 100,675 | - |
| 15-000-213-600-024-000-0000-000 | Supplies and Materials | 1,000 | - | 1,000 | 1,000 | - |
| **Total Undistributed Expenditures - Health Services** | | 101,225 | 450 | 101,675 | 101,675 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-024-000-0000-000 | Salaries of Other Professional Staff | 143,914 | (24,968) | 118,946 | 118,946 | - |
| 15-000-218-600-024-000-0000-000 | Supplies and Materials | 200 | - | 200 | 200 | - |
| **Total Undist. Expend. - Guidance Services** | | 144,114 | (24,968) | 119,146 | 119,146 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-024-000-0000-000 | Purchased Prof- Educational Services | 10,000 | (9,725) | 275 | 275 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 10,000 | (9,725) | 275 | 275 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-024-000-0000-000 | Salaries | 208,992 | (49,340) | 159,652 | 159,652 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 208,992 | (49,340) | 159,652 | 159,652 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-024-000-0000-000 | Other Purchased Services (400-500 series) | 3,000 | (3,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 3,000 | (3,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-024-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 420,845 | (4,667) | 416,178 | 416,178 | - |
| 15-000-240-105-024-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 110,210 | - | 110,210 | 110,210 | - |
| 15-000-240-500-024-000-0000-000 | Other Purchased Services (400-500 series) | 7,500 | (7,040) | 460 | 460 | - |
| 15-000-240-600-024-000-0000-000 | Supplies and Materials | 6,000 | (16) | 5,984 | 5,984 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 544,555 | (11,723) | 532,832 | 532,832 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-024-000-0000-000 | Salaries | 67,905 | 3,888 | 71,793 | 71,793 | - |
| 15-000-262-107-024-000-0000-000 | Salaries of Non-instructional Aides | 92,877 | 3,129 | 96,006 | 96,006 | - |
| 15-000-262-610-024-000-0000-000 | General Supplies | 1,630 | - | 1,630 | 1,630 | - |
| **Total Undist. Expend. - Custodial Services** | | 162,412 | 7,016 | 169,428 | 169,428 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-024-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-024-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Security** | | 56,337 | (500) | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 218,749 | 6,516 | 225,265 | 225,265 | - |
| **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 | - | 4,000 | 4,000 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 4,000 | - | 4,000 | 4,000 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 24 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-024-000-0000-000 | Social Security Contributions | 51,888 | 21,908 | 73,796 | 73,796 | - |
| 15-000-291-249-024-000-0000-000 | Other Retirement Contributions - Regular | 216,285 | (48,400) | 167,885 | 167,885 | - |
| 15-000-291-270-024-000-0000-000 | Health Benefits | 1,766,525 | 15,952 | 1,782,477 | 1,782,477 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,034,698 | (10,540) | 2,024,158 | 2,024,158 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,034,698 | (10,540) | 2,024,158 | 2,024,158 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,269,333 | (102,329) | 3,167,004 | 3,167,004 | - |
| **TOTAL CURRENT EXPENDITURES** | | 8,529,461 | (671,988) | 7,857,473 | 7,857,473 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 8,529,461 | (671,988) | 7,857,473 | 7,857,473 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 8,529,461 | (671,988) | 7,857,473 | 7,857,473 | - |
| **Total Other Financing Sources** | | 8,529,461 | (671,988) | 7,857,473 | 7,857,473 | - |
| **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, 2025**

| School: No. 25 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-025-000-0000-000 | Kindergarten - Salaries of Teachers | 152,760 | 40,382 | 193,142 | 193,142 | - |
| 15-120-100-101-025-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,386,642 | (88,099) | 1,298,543 | 1,298,543 | - |
| 15-120-100-101-025-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | (146) | 1,854 | 1,854 | - |
| 15-130-100-101-025-000-0000-000 | Grades 6-8 - Salaries of Teachers | 896,383 | (20,470) | 875,913 | 875,913 | - |
| 15-130-100-101-025-056-0000-000 | Grades 6-8 - Salaries of Teachers | 4,000 | 5,573 | 9,573 | 9,573 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-025-000-0000-000 | Other Salaries for Instruction | 76,122 | - | 76,122 | 76,122 | - |
| 15-190-100-610-025-000-0000-000 | General Supplies | 33,200 | (760) | 32,440 | 32,440 | - |
| 15-190-100-800-025-000-0000-000 | Other Objects | 5,000 | (1,208) | 3,792 | 3,792 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,556,107 | (64,728) | 2,491,379 | 2,491,379 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-025-000-0000-000 | Salaries of Teachers | 207,792 | (62,587) | 145,205 | 145,205 | - |
| 15-204-100-106-025-000-0000-000 | Other Salaries for Instruction | 149,684 | (14,427) | 135,257 | 135,257 | - |
| 15-204-100-610-025-000-0000-000 | General Supplies | 5,000 | (19) | 4,981 | 4,981 | - |
| 15-204-100-800-025-000-0000-000 | Other Objects | 600 | (600) | - | - | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 363,076 | (77,633) | 285,443 | 285,443 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-025-000-0000-000 | Salaries of Teachers | 376,607 | (13,561) | 363,046 | 363,046 | - |
| 15-213-100-610-025-000-0000-000 | General Supplies | 1,500 | - | 1,500 | 1,500 | - |
| **Total Resource Room/Resource Center** | | 378,107 | (13,561) | 364,546 | 364,546 | - |
| **Autism:** | | | | | | |
| 15-214-100-610-025-000-0000-000 | General Supplies | 3,000 | - | 3,000 | 3,000 | - |
| **Total Autism** | | 3,000 | - | 3,000 | 3,000 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 744,183 | (91,194) | 652,989 | 652,989 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-025-000-0000-000 | Salaries of Teachers | 354,891 | (46,138) | 308,753 | 308,753 | - |
| 15-240-100-610-025-000-0000-000 | General Supplies | 3,500 | (20) | 3,480 | 3,480 | - |
| 15-240-100-800-025-000-0000-000 | Other Objects | 1,500 | (1,500) | - | - | - |
| **Total Bilingual Education - Instruction** | | 359,891 | (47,658) | 312,233 | 312,233 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-025-053-0000-000 | Salaries of Teachers | 8,225 | (8,225) | - | - | - |
| 15-421-100-106-025-053-0000-000 | Other Salaries for Instruction | 875 | (875) | - | - | - |
| **Total Before/After School Programs** | | 9,100 | (9,100) | - | - | - |
| **Summer School - Instruction:** | | | | | | |
| 15-422-100-101-025-053-0000-000 | Salaries of Teachers | 12,330 | (12,330) | - | - | - |
| 15-422-100-106-025-053-0000-000 | Other Salaries for Instruction | 1,350 | (1,350) | - | - | - |
| **Total Summer School - Instruction** | | 13,680 | (13,680) | - | - | - |
| **Total Summer School** | | 13,680 | (13,680) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 3,682,961 | (226,360) | 3,456,601 | 3,456,601 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-600-025-000-0000-000 | Supplies and Materials | 250 | - | 250 | 250 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 250 | - | 250 | 250 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-025-000-0000-000 | Salaries | 106,125 | (12,030) | 94,095 | 94,095 | - |
| 15-000-213-600-025-000-0000-000 | Supplies and Materials | 3,000 | (870) | 2,130 | 2,130 | - |
| **Total Undistributed Expenditures - Health Services** | | 109,125 | (12,900) | 96,225 | 96,225 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-025-000-0000-000 | Salaries of Other Professional Staff | 108,633 | - | 108,633 | 108,633 | - |
| 15-000-218-600-025-000-0000-000 | Supplies and Materials | 500 | - | 500 | 500 | - |
| **Total Undist. Expend. - Guidance Services** | | 109,133 | - | 109,133 | 109,133 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-025-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 256,578 | 6,640 | 263,218 | 263,218 | - |
| 15-000-240-105-025-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 96,180 | (3,970) | 92,210 | 92,210 | - |
| 15-000-240-590-025-000-0000-000 | Other Purchased Services (400-500 series) | 600 | - | 600 | 600 | - |
| 15-000-240-600-025-000-0000-000 | Supplies and Materials | 15,500 | (1,867) | 13,633 | 13,633 | - |
| 15-000-240-800-025-000-0000-000 | Other Objects | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 369,358 | 304 | 369,662 | 369,662 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-025-000-0000-000 | Salaries | 69,255 | - | 69,255 | 69,255 | - |
| 15-000-262-107-025-000-0000-000 | Salaries of Non-instructional Aides | 69,387 | (11,139) | 58,248 | 58,248 | - |
| 15-000-262-610-025-000-0000-000 | General Supplies | 1,350 | (115) | 1,235 | 1,235 | - |
| **Total Undist. Expend. - Custodial Services** | | 139,992 | (11,254) | 128,738 | 128,738 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-025-000-0000-000 | Salaries | 58,487 | - | 58,487 | 58,487 | - |
| 15-000-266-610-025-000-0000-000 | General Supplies | 650 | - | 650 | 650 | - |
| **Total Undist. Expend. - Security** | | 59,137 | - | 59,137 | 59,137 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 199,129 | (11,254) | 187,875 | 187,875 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-025-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 1,500 | (226) | 1,274 | 1,274 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 1,500 | (226) | 1,274 | 1,274 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 25 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-025-000-0000-000 | Social Security Contributions | 41,914 | 17,606 | 59,520 | 59,520 | - |
| 15-000-291-249-025-000-0000-000 | Other Retirement Contributions - Regular | - | 127,077 | 127,077 | 127,077 | - |
| 15-000-291-270-025-000-0000-000 | Health Benefits | 1,700,046 | 9,727 | 1,709,773 | 1,709,773 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,741,960 | 154,410 | 1,896,370 | 1,896,370 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,741,960 | 154,410 | 1,896,370 | 1,896,370 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,530,455 | 130,334 | 2,660,789 | 2,660,789 | - |
| **TOTAL CURRENT EXPENDITURES** | | 6,213,416 | (96,026) | 6,117,390 | 6,117,390 | - |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-130-100-730-025-000-0000-000 | Grades 6-8 | 2,800 | (2,800) | - | - | - |
| **Total Equipment** | | 2,800 | (2,800) | - | - | - |
| **TOTAL CAPITAL OUTLAY** | | 2,800 | (2,800) | - | - | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 6,216,216 | (98,826) | 6,117,390 | 6,117,390 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 6,216,216 | (98,826) | 6,117,390 | 6,117,390 | - |
| **Total Other Financing Sources** | | 6,216,216 | (98,826) | 6,117,390 | 6,117,390 | - |
| **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, 2025**

| School: No. 26 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-026-000-0000-000 | Kindergarten - Salaries of Teachers | 194,625 | (1,770) | 192,855 | 192,855 | - |
| 15-120-100-101-026-000-0000-000 | Grades 1-5 - Salaries of Teachers | 874,230 | (68,902) | 805,328 | 805,328 | - |
| 15-130-100-101-026-000-0000-000 | Grades 6-8 - Salaries of Teachers | 780,172 | (200,520) | 579,652 | 579,652 | - |
| 15-130-100-101-026-056-0000-000 | Grades 6-8 - Salaries of Teachers | 6,000 | (6,000) | - | - | - |
| **Regular Programs - Undistributed Instruction** | | | | | | |
| 15-190-100-106-026-000-0000-000 | Other Salaries for Instruction | 106,565 | (1,644) | 104,921 | 104,921 | - |
| 15-190-100-610-026-000-0000-000 | General Supplies | 40,510 | (32,986) | 7,524 | 7,524 | - |
| 15-190-100-800-026-000-0000-000 | Other Objects | 4,000 | (4,000) | - | - | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,006,102 | (315,821) | 1,690,281 | 1,690,281 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-026-000-0000-000 | Salaries of Teachers | 180,660 | (8,149) | 172,511 | 172,511 | - |
| 15-204-100-106-026-000-0000-000 | Other Salaries for Instruction | 57,254 | (17,299) | 39,955 | 39,955 | - |
| 15-204-100-610-026-000-0000-000 | General Supplies | 3,000 | (3,000) | - | - | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 240,914 | (28,449) | 212,465 | 212,465 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-026-000-0000-000 | Salaries of Teachers | 737,732 | (280,109) | 457,623 | 457,623 | - |
| **Total Resource Room/Resource Center** | | 737,732 | (280,109) | 457,623 | 457,623 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 978,646 | (308,558) | 670,088 | 670,088 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-026-000-0000-000 | Salaries of Teachers | 223,492 | (51,191) | 172,301 | 172,301 | - |
| **Total Bilingual Education - Instruction** | | 223,492 | (51,191) | 172,301 | 172,301 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-026-053-0000-000 | Salaries of Teachers | 17,500 | (17,500) | - | - | - |
| 15-421-100-106-026-053-0000-000 | Other Salaries for Instruction | 1,000 | (1,000) | - | - | - |
| **Total Before/After School Programs - Instruction** | | 18,500 | (18,500) | - | - | - |
| **Before/After School Programs - Support:** | | | - | - | | |
| 15-421-200-100-026-053-0000-000 | Salaries | 10,000 | (10,000) | - | - | - |
| **Total Before/After School Programs - Support** | | 10,000 | (10,000) | - | - | - |
| **Total Before/After School Programs** | | 28,500 | (28,500) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 3,236,740 | (704,069) | 2,532,671 | 2,532,671 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-173-026-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 12,383 | (12,383) | - | - | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 12,383 | (12,383) | - | - | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-026-000-0000-000 | Salaries | 71,000 | (28,823) | 42,177 | 42,177 | - |
| 15-000-213-600-026-000-0000-000 | Supplies and Materials | 500 | (500) | - | - | - |
| **Total Undistributed Expenditures - Health Services** | | 71,500 | (29,323) | 42,177 | 42,177 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-026-000-0000-000 | Salaries of Other Professional Staff | 82,325 | - | 82,325 | 82,325 | - |
| 15-000-218-600-026-000-0000-000 | Supplies and Materials | 2,000 | (2,000) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 84,325 | (2,000) | 82,325 | 82,325 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-026-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 325,351 | (1,924) | 323,427 | 323,427 | - |
| 15-000-240-105-026-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 111,210 | (4,503) | 106,708 | 106,708 | - |
| 15-000-240-600-026-000-0000-000 | Supplies and Materials | 8,000 | (3,316) | 4,684 | 4,600 | 84 |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 444,561 | (9,742) | 434,819 | 434,735 | 84 |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-026-000-0000-000 | Salaries | 31,503 | 999 | 32,502 | 32,502 | - |
| 15-000-262-107-026-000-0000-000 | Salaries of Non-instructional Aides | 35,235 | (11,239) | 23,996 | 23,996 | - |
| 15-000-262-610-026-000-0000-000 | General Supplies | 1,198 | (393) | 805 | 805 | - |
| **Total Undist. Expend. - Custodial Services** | | 67,936 | (10,632) | 57,304 | 57,304 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-026-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-026-000-0000-000 | General Supplies | 2,500 | (2,500) | - | - | - |
| **Total Undist. Expend. - Security** | | 58,337 | (2,500) | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 126,273 | (13,132) | 113,141 | 113,141 | - |
| **Undist. Expend. - Student Transportation Serv.** | | | | | | |
| 15-000-270-512-026-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 8,000 | (5,378) | 2,622 | 2,622 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 8,000 | (5,378) | 2,622 | 2,622 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-026-000-0000-000 | Social Security Contributions | 38,804 | 8,425 | 47,229 | 47,229 | - |
| 15-000-291-249-026-000-0000-000 | Other Retirement Contributions - Regular | 155,370 | (41,471) | 113,899 | 113,899 | - |
| 15-000-291-270-026-000-0000-000 | Health Benefits | 1,190,947 | 12,546 | 1,203,493 | 1,203,493 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,385,121 | (20,500) | 1,364,621 | 1,364,621 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,385,121 | (20,500) | 1,364,621 | 1,364,621 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,132,163 | (92,458) | 2,039,705 | 2,039,620 | 84 |
| **TOTAL CURRENT EXPENDITURES** | | 5,368,903 | (796,528) | 4,572,375 | 4,572,291 | 84 |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 5,368,903 | (796,528) | 4,572,375 | 4,572,291 | 84 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 26 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 5,368,903 | (796,528) | 4,572,375 | 4,572,291 | 84 |
| **Total Other Financing Sources** | 5,368,903 | (796,528) | 4,572,375 | 4,572,291 | 84 |
| **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, 2025**

| School: No. 27 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-027-000-0000-000 | Kindergarten - Salaries of Teachers | 360,170 | - | 360,170 | 360,170 | - |
| 15-120-100-101-027-000-0000-000 | Grades 1-5 - Salaries of Teachers | 2,047,077 | (38,343) | 2,008,734 | 2,008,734 | - |
| 15-120-100-101-027-056-0000-000 | Grades 1-5 - Salaries of Teachers | 6,000 | (859) | 5,141 | 5,141 | - |
| 15-130-100-101-027-000-0000-000 | Grades 6-8 - Salaries of Teachers | 400,835 | (115,288) | 285,548 | 285,548 | - |
| **Regular Programs - Undistributed Instruction** | | | | | | |
| 15-190-100-106-027-000-0000-000 | Other Salaries for Instruction | 169,330 | (3,165) | 166,165 | 166,165 | - |
| 15-190-100-590-027-000-0000-000 | Other Purchased Services (400-500 series) | - | 15,000 | 15,000 | 15,000 | - |
| 15-190-100-610-027-000-0000-000 | General Supplies | 51,733 | (4,974) | 46,759 | 46,756 | 3 |
| 15-190-100-800-027-000-0000-000 | Other Objects | 6,500 | (2,511) | 3,989 | 3,989 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 3,041,645 | (150,139) | 2,891,506 | 2,891,503 | 3 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-027-000-0000-000 | Salaries of Teachers | 221,570 | (47,965) | 173,605 | 173,605 | - |
| 15-204-100-610-027-000-0000-000 | General Supplies | 5,500 | - | 5,500 | 5,500 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 227,070 | (47,965) | 179,105 | 179,105 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-027-000-0000-000 | Salaries of Teachers | 568,660 | (35,247) | 533,413 | 533,413 | - |
| 15-213-100-610-027-000-0000-000 | General Supplies | 4,500 | - | 4,500 | 4,500 | - |
| **Total Resource Room/Resource Center** | | 573,160 | (35,247) | 537,913 | 537,913 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 800,230 | (83,212) | 717,018 | 717,018 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-027-000-0000-000 | Salaries of Teachers | 286,258 | (51,606) | 234,652 | 234,652 | - |
| 15-240-100-610-027-000-0000-000 | General Supplies | 4,500 | - | 4,500 | 4,500 | - |
| **Total Bilingual Education - Instruction** | | 290,758 | (51,606) | 239,152 | 239,152 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-027-053-0000-000 | Salaries of Teachers | 7,000 | (1,906) | 5,094 | 5,094 | - |
| **Total Before/After School Programs - Instruction** | | 7,000 | (1,906) | 5,094 | 5,094 | - |
| **Total Before/After School Programs** | | 7,000 | (1,906) | 5,094 | 5,094 | - |
| | **Total Instruction and At-Risk Programs** | 4,139,633 | (286,864) | 3,852,769 | 3,852,766 | 3 |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-027-000-0000-000 | Salaries | 102,867 | - | 102,867 | 102,867 | - |
| 15-000-213-600-027-000-0000-000 | Supplies and Materials | 1,500 | (194) | 1,306 | 1,306 | - |
| **Total Undistributed Expenditures - Health Services** | | 104,367 | (194) | 104,173 | 104,173 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-027-000-0000-000 | Salaries of Other Professional Staff | 144,181 | (47,849) | 96,332 | 96,332 | - |
| 15-000-218-600-027-000-0000-000 | Supplies and Materials | 1,000 | 765 | 1,765 | 1,765 | - |
| **Total Undist. Expend. - Guidance Services** | | 145,181 | (47,084) | 98,097 | 98,097 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-027-000-0000-000 | Purchased Prof- Educational Services | 12,000 | (12,000) | - | - | - |
| 15-000-221-580-027-000-0000-000 | Other Purch Services (400-500) | 1,000 | (1,000) | - | - | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 13,000 | (13,000) | - | - | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-027-000-0000-000 | Salaries | 73,285 | - | 73,285 | 73,285 | - |
| 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** | | 74,285 | - | 74,285 | 74,285 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-027-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 268,649 | 5,579 | 274,228 | 274,228 | - |
| 15-000-240-105-027-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 92,060 | (6,830) | 85,230 | 85,230 | - |
| 15-000-240-590-027-000-0000-000 | Other Purchased Services (400-500 series) | 950 | (950) | - | - | - |
| 15-000-240-600-027-000-0000-000 | Supplies and Materials | 10,600 | - | 10,600 | 9,900 | 700 |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 372,259 | (2,201) | 370,058 | 369,358 | 700 |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-027-000-0000-000 | Salaries | 73,205 | - | 73,205 | 73,205 | - |
| 15-000-262-107-027-000-0000-000 | Salaries of Non-instructional Aides | 104,622 | 3,358 | 107,980 | 107,980 | - |
| 15-000-262-610-027-000-0000-000 | General Supplies | 1,603 | - | 1,603 | 1,603 | - |
| **Total Undist. Expend. - Custodial Services** | | 179,430 | 3,358 | 182,788 | 182,788 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-027-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-027-000-0000-000 | General Supplies | 867 | 37 | 904 | 904 | - |
| **Total Undist. Expend. - Security** | | 56,704 | 37 | 56,741 | 56,741 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 236,134 | 3,395 | 239,529 | 239,529 | - |
| **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 | - | 9,000 | 9,000 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 9,000 | - | 9,000 | 9,000 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-027-000-0000-000 | Social Security Contributions | 39,248 | 24,694 | 63,942 | 63,942 | - |
| 15-000-291-249-027-000-0000-000 | Other Retirement Contributions - Regular | - | 151,716 | 151,716 | 151,716 | - |
| 15-000-291-270-027-000-0000-000 | Health Benefits | 1,872,295 | 13,762 | 1,886,057 | 1,886,057 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,911,543 | 190,171 | 2,101,714 | 2,101,714 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,911,543 | 190,171 | 2,101,714 | 2,101,714 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 27 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL UNDISTRIBUTED EXPENDITURES** | 2,865,769 | 131,087 | 2,996,856 | 2,996,156 | 700 |
| **TOTAL CURRENT EXPENDITURES** | 7,005,402 | (155,776) | 6,849,626 | 6,848,923 | 703 |
| **TOTAL SCHOOL BASED EXPENDITURES** | 7,005,402 | (155,776) | 6,849,626 | 6,848,923 | 703 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 7,005,402 | (155,776) | 6,849,626 | 6,848,923 | 703 |
| **Total Other Financing Sources** | 7,005,402 | (155,776) | 6,849,626 | 6,848,923 | 703 |
| **Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)** | - | - | | - | - |
| **Fund Balance, July 1** | | - | - | - | - |
| **Fund Balance, June 30** | - | - | - | - | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 28 | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-028-000-0000-000 | Kindergarten - Salaries of Teachers | 267,830 | (28,316) | 239,514 | 239,514 | - |
| 15-120-100-101-028-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,091,226 | (166,447) | 924,780 | 924,780 | - |
| 15-120-100-101-028-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | (70) | 1,930 | 1,930 | - |
| 15-130-100-101-028-000-0000-000 | Grades 6-8 - Salaries of Teachers | 605,422 | 34,159 | 639,581 | 639,581 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-028-000-0000-000 | Other Salaries for Instruction | 132,951 | 625 | 133,576 | 133,576 | - |
| 15-190-100-500-028-000-0000-000 | Other Purchased Services (400-500 series) | 9,000 | (4,634) | 4,366 | 4,366 | - |
| 15-190-100-610-028-000-0000-000 | General Supplies | 43,070 | (9,301) | 33,769 | 33,769 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,151,499 | (173,984) | 1,977,515 | 1,977,515 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | | | | |
| 15-201-100-101-028-000-0000-000 | Salaries of Teachers | 83,175 | - | 83,175 | 83,175 | - |
| 15-201-100-106-028-000-0000-000 | Other Salaries for Instruction | 56,354 | - | 56,354 | 56,354 | - |
| 15-201-100-610-028-000-0000-000 | General Supplies | 2,000 | - | 2,000 | 2,000 | - |
| **Total Intellectual Disability - Mild** | | 141,529 | - | 141,529 | 141,529 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-028-000-0000-000 | Salaries of Teachers | 269,750 | (34,714) | 235,036 | 235,036 | - |
| 15-204-100-106-028-000-0000-000 | Other Salaries for Instruction | 201,134 | (9,098) | 192,036 | 192,036 | - |
| 15-204-100-610-028-000-0000-000 | General Supplies | 4,000 | (258) | 3,742 | 3,742 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate:** | | 474,884 | (44,070) | 430,814 | 430,814 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-028-000-0000-000 | Salaries of Teachers | 230,357 | 450 | 230,807 | 230,807 | - |
| 15-213-100-610-028-000-0000-000 | General Supplies | 1,175 | - | 1,175 | 1,175 | - |
| **Total Resource Room/Resource Center** | | 231,532 | 450 | 231,982 | 231,982 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 847,945 | (43,620) | 804,325 | 804,325 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-028-000-0000-000 | Salaries of Teachers | 54,117 | (1) | 54,116 | 54,116 | - |
| 15-240-100-610-028-000-0000-000 | General Supplies | 1,675 | (54) | 1,621 | 1,621 | - |
| **Total Bilingual Education - Instruction** | | 55,792 | (55) | 55,737 | 55,737 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-028-053-0000-000 | Salaries of Teachers | 2,500 | (2,500) | - | - | - |
| 15-421-100-106-028-061-0000-000 | Other Salaries for Instruction | 2,500 | 600 | 3,100 | 3,100 | - |
| **Total Before/After School Programs - Instruction** | | 5,000 | (1,900) | 3,100 | 3,100 | - |
| **Total Before/After School Programs** | | 5,000 | (1,900) | 3,100 | 3,100 | - |
| | **Total Instruction and At-Risk Programs** | 3,060,236 | (219,558) | 2,840,678 | 2,840,678 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-028-000-0000-000 | Salaries | 86,775 | - | 86,775 | 86,775 | - |
| 15-000-213-600-028-000-0000-000 | Supplies and Materials | 500 | (1) | 499 | 499 | - |
| **Total Undistributed Expenditures - Health Services** | | 87,275 | (1) | 87,274 | 87,274 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-028-000-0000-000 | Salaries of Other Professional Staff | 42,382 | 25,338 | 67,720 | 67,720 | - |
| 15-000-218-600-028-000-0000-000 | Supplies and Materials | 1,000 | (3) | 997 | 997 | - |
| **Total Undist. Expend. - Guidance Services** | | 43,382 | 25,335 | 68,717 | 68,717 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-028-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 283,881 | 5,794 | 289,675 | 289,675 | - |
| 15-000-240-105-028-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 125,134 | (49,412) | 75,722 | 75,722 | - |
| 15-000-240-590-028-000-0000-000 | Other Purchased Services (400-500 series) | 500 | (500) | - | - | - |
| 15-000-240-600-028-000-0000-000 | Supplies and Materials | 9,500 | (8,206) | 1,294 | 1,294 | - |
| 15-000-240-800-028-000-0000-000 | Other Objects | 500 | (225) | 275 | 275 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 419,515 | (52,549) | 366,966 | 366,966 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-028-000-0000-000 | Salaries | 58,105 | 10,448 | 68,553 | 68,553 | - |
| 15-000-262-107-028-000-0000-000 | Salaries of Non-instructional Aides | 45,897 | (34,395) | 11,502 | 11,502 | - |
| 15-000-262-610-028-000-0000-000 | General Supplies | 1,173 | (221) | 952 | 952 | - |
| **Total Undist. Expend. - Custodial Services** | | 105,175 | (24,168) | 81,007 | 81,007 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-028-000-0000-000 | Salaries | 112,374 | - | 112,374 | 112,374 | - |
| 15-000-266-610-028-000-0000-000 | General Supplies | 2,000 | (9) | 1,991 | 1,991 | - |
| **Total Undist. Expend. - Security** | | 114,374 | (9) | 114,365 | 114,365 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 219,549 | (24,177) | 195,372 | 195,372 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-028-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 10,000 | (2,952) | 7,048 | 7,048 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 10,000 | (2,952) | 7,048 | 7,048 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-028-000-0000-000 | Social Security Contributions | 56,663 | 9,904 | 66,567 | 66,567 | - |
| 15-000-291-249-028-000-0000-000 | Other Retirement Contributions - Regular | 135,466 | (37,571) | 97,895 | 97,895 | - |
| 15-000-291-270-028-000-0000-000 | Health Benefits | 1,219,195 | 18,099 | 1,237,294 | 1,237,294 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,411,324 | (9,568) | 1,401,756 | 1,401,756 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,411,324 | (9,568) | 1,401,756 | 1,401,756 | - |
| | | | | | | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,191,045 | (63,912) | 2,127,133 | 2,127,133 | - |
| **TOTAL CURRENT EXPENDITURES** | | 5,251,281 | (283,470) | 4,967,811 | 4,967,811 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 5,251,281 | (283,470) | 4,967,811 | 4,967,811 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 28 | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 5,251,281 | (283,470) | 4,967,811 | 4,967,811 | - |
| **Total Other Financing Sources** | 5,251,281 | (283,470) | 4,967,811 | 4,967,811 | - |
| **Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)** | - | - | | - | - |
| **Fund Balance, July 1** | | - | - | - | - |
| **Fund Balance, June 30** | - | - | - | - | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 30 (Dr. Martin Luther King Jr. Educational Complex) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-030-000-0000-000 | Kindergarten - Salaries of Teachers | 174,652 | - | 174,652 | 174,652 | - |
| 15-120-100-101-030-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,379,137 | (104,137) | 1,275,000 | 1,275,000 | - |
| 15-120-100-101-030-056-0000-000 | Grades 1-5 - Salaries of Teachers | 6,000 | 1,249 | 7,249 | 7,249 | - |
| 15-130-100-101-030-000-0000-000 | Grades 6-8 - Salaries of Teachers | 986,967 | (142,321) | 844,646 | 844,646 | - |
| 15-130-100-101-030-056-0000-000 | Grades 6-8 - Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-030-000-0000-000 | Other Salaries for Instruction | 94,630 | (93) | 94,537 | 94,537 | - |
| 15-190-100-500-030-000-0000-000 | Other Purchased Services (400-500 series) | 400 | (245) | 155 | 155 | - |
| 15-190-100-610-030-000-0000-000 | General Supplies | 38,060 | (22,028) | 16,032 | 16,032 | - |
| 15-190-100-800-030-000-0000-000 | Other Objects | 6,000 | (2,196) | 3,804 | 3,804 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,687,846 | (271,770) | 2,416,076 | 2,416,076 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-030-000-0000-000 | Salaries of Teachers | 71,000 | 15,068 | 86,068 | 86,068 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 71,000 | 15,068 | 86,068 | 86,068 | - |
| **Emotional Regulation Impairment:** | | | | | | |
| 15-209-100-101-030-000-0000-000 | Salaries of Teachers | 408,565 | (272,111) | 136,454 | 136,454 | - |
| 15-209-100-106-030-000-0000-000 | Other Salaries for Instruction | 486,357 | (46,101) | 440,256 | 440,256 | - |
| 15-209-100-610-030-000-0000-000 | General Supplies | 6,000 | (5,528) | 472 | 472 | - |
| 15-209-100-800-030-000-0000-000 | Other Objects | 2,000 | (1,110) | 890 | 890 | - |
| **Total Emotional Regulation Impairment** | | 902,922 | (324,850) | 578,072 | 578,072 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-030-000-0000-000 | Salaries of Teachers | 770,763 | (323,915) | 446,848 | 446,848 | - |
| 15-213-100-610-030-000-0000-000 | General Supplies | 2,000 | (2,000) | - | - | - |
| **Total Resource Room/Resource Center** | | 772,763 | (325,915) | 446,848 | 446,848 | - |
| **Autism:** | | | | | | |
| 15-214-100-101-030-000-0000-000 | Salaries of Teachers | 988,594 | (210,477) | 778,117 | 778,117 | - |
| 15-214-100-106-030-000-0000-000 | Other Salaries for Instruction | 504,378 | 58,073 | 562,451 | 562,451 | - |
| 15-214-100-610-030-000-0000-000 | General Supplies | 8,000 | (4,319) | 3,681 | 3,681 | - |
| **Total Autism** | | 1,500,972 | (156,723) | 1,344,249 | 1,344,249 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 3,247,657 | (792,420) | 2,455,237 | 2,455,237 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-030-000-0000-000 | Salaries of Teachers | 68,685 | 69,135 | 137,820 | 137,820 | - |
| **Total Bilingual Education - Instruction** | | 68,685 | 69,135 | 137,820 | 137,820 | - |
| | **Total Instruction and At-Risk Programs** | 6,004,188 | (995,055) | 5,009,133 | 5,009,133 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-030-000-0000-000 | Salaries | 171,225 | (13,599) | 157,626 | 157,626 | - |
| 15-000-213-600-030-000-0000-000 | Supplies and Materials | 3,000 | (859) | 2,141 | 2,141 | - |
| **Total Undistributed Expenditures - Health Services** | | 174,225 | (14,458) | 159,767 | 159,767 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-030-000-0000-000 | Salaries of Other Professional Staff | 281,607 | 42,660 | 324,267 | 324,267 | - |
| 15-000-218-600-030-000-0000-000 | Supplies and Materials | 500 | (407) | 93 | 93 | - |
| **Total Undist. Expend. - Guidance Services** | | 282,107 | 42,253 | 324,360 | 324,360 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-030-000-0000-000 | Salaries of Supervisor of Instruction | 25,305 | 180 | 25,485 | 25,485 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 25,305 | 180 | 25,485 | 25,485 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-320-030-000-0000-000 | Purchased Professional - Educational Service | 3,000 | (3,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 3,000 | (3,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-030-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 398,147 | (139,801) | 258,346 | 258,346 | - |
| 15-000-240-105-030-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 113,660 | - | 113,660 | 113,660 | - |
| 15-000-240-600-030-000-0000-000 | Supplies and Materials | 8,000 | (348) | 7,652 | 7,652 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 519,807 | (140,149) | 379,658 | 379,658 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-030-000-0000-000 | Salaries | 70,805 | - | 70,805 | 70,805 | - |
| 15-000-262-107-030-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | (2,308) | 55,334 | 55,334 | - |
| 15-000-262-610-030-000-0000-000 | General Supplies | 1,263 | (412) | 851 | 851 | - |
| **Total Undist. Expend. - Custodial Services** | | 129,710 | (2,719) | 126,991 | 126,991 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-030-000-0000-000 | Salaries | 117,274 | (19,345) | 97,929 | 97,929 | - |
| 15-000-266-610-030-000-0000-000 | General Supplies | 1,000 | - | 1,000 | 1,000 | - |
| **Total Undist. Expend. - Security** | | 118,274 | (19,345) | 98,929 | 98,929 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 247,984 | (22,064) | 225,920 | 225,920 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-030-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 6,000 | 925 | 6,925 | 6,925 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 6,000 | 925 | 6,925 | 6,925 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-030-000-0000-000 | Social Security Contributions | 111,349 | 18,071 | 129,420 | 129,420 | - |
| 15-000-291-249-030-000-0000-000 | Other Retirement Contributions - Regular | 155,224 | (41,714) | 113,510 | 113,510 | - |
| 15-000-291-270-030-000-0000-000 | Health Benefits | 2,334,548 | 10,028 | 2,344,576 | 2,344,576 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,601,121 | (13,615) | 2,587,506 | 2,587,506 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,601,121 | (13,615) | 2,587,506 | 2,587,506 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,859,549 | (149,928) | 3,709,621 | 3,709,621 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 30 (Dr. Martin Luther King Jr. Educational Complex) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL CURRENT EXPENDITURES** | 9,863,737 | (1,144,983) | 8,718,754 | 8,718,754 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | 9,863,737 | (1,144,983) | 8,718,754 | 8,718,754 | - |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 9,863,737 | (1,144,983) | 8,718,754 | 8,718,754 | - |
| **Total Other Financing Sources** | 9,863,737 | (1,144,983) | 8,718,754 | 8,718,754 | - |
| **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, 2025**

| School: No. 33 (Edward W. Kilpatrick) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-033-000-0000-000 | Kindergarten - Salaries of Teachers | 190,400 | - | 190,400 | 190,400 | - |
| 15-120-100-101-033-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,074,659 | (311,050) | 763,609 | 763,609 | - |
| 15-120-100-101-033-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-033-000-0000-000 | Other Salaries for Instruction | 142,476 | (18,594) | 123,882 | 123,882 | - |
| 15-190-100-610-033-000-0000-000 | General Supplies | 34,240 | (11,114) | 23,126 | 23,126 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,443,775 | (342,758) | 1,101,017 | 1,101,017 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-610-033-000-0000-000 | General Supplies | 5,000 | (202) | 4,798 | 4,798 | - |
| **Total Intellectual Disability - Moderate** | | 5,000 | (202) | 4,798 | 4,798 | - |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-101-033-000-0000-000 | Salaries of Teachers | 173,252 | (69,304) | 103,948 | 103,948 | - |
| 15-212-100-106-033-000-0000-000 | Other Salaries for Instruction | 104,453 | (5,689) | 98,764 | 98,764 | - |
| 15-212-100-610-033-000-0000-000 | General Supplies | 5,500 | (2,475) | 3,025 | 3,025 | - |
| **Total Multiple Disabilities** | | 283,205 | (77,468) | 205,737 | 205,737 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-033-000-0000-000 | Salaries of Teachers | 154,860 | (27,575) | 127,285 | 127,285 | - |
| **Total Resource Room/Resource Center** | | 154,860 | (27,575) | 127,285 | 127,285 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 443,065 | (105,245) | 337,820 | 337,820 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-033-000-0000-000 | Salaries of Teachers | 172,960 | (528) | 172,432 | 172,432 | - |
| 15-240-100-610-033-000-0000-000 | General Supplies | 6,000 | (2,014) | 3,986 | 3,986 | - |
| **Total Bilingual Education - Instruction** | | 178,960 | (2,542) | 176,418 | 176,418 | - |
| | **Total Instruction and At-Risk Programs** | 2,065,800 | (450,546) | 1,615,254 | 1,615,254 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-173-033-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 12,383 | (12,383) | - | - | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 12,383 | (12,383) | - | - | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-033-000-0000-000 | Salaries | 78,225 | - | 78,225 | 78,225 | - |
| 15-000-213-600-033-000-0000-000 | Supplies and Materials | 750 | 967 | 1,717 | 1,717 | - |
| **Total Undistributed Expenditures - Health Services** | | 78,975 | 967 | 79,942 | 79,942 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-033-000-0000-000 | Salaries of Other Professional Staff | 65,140 | (26,719) | 38,421 | 38,421 | - |
| **Total Undist. Expend. - Guidance Services** | | 65,140 | (26,719) | 38,421 | 38,421 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-033-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 233,648 | (2,914) | 230,734 | 230,734 | - |
| 15-000-240-105-033-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 57,680 | - | 57,680 | 57,680 | - |
| 15-000-240-600-033-000-0000-000 | Supplies and Materials | 5,000 | (123) | 4,877 | 4,877 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 296,328 | (3,036) | 293,292 | 293,292 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-033-000-0000-000 | Salaries | 69,255 | (7,269) | 61,986 | 61,986 | - |
| 15-000-262-107-033-000-0000-000 | Salaries of Non-instructional Aides | 69,387 | (10,050) | 59,337 | 59,337 | - |
| 15-000-262-610-033-000-0000-000 | General Supplies | 750 | (750) | - | - | - |
| **Total Undist. Expend. - Custodial Services** | | 139,392 | (18,069) | 121,323 | 121,323 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-033-000-0000-000 | Salaries | 56,537 | - | 56,537 | 56,537 | - |
| **Total Undist. Expend. - Security** | | 56,537 | - | 56,537 | 56,537 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 195,929 | (18,069) | 177,860 | 177,860 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-033-000-0000-000 | Social Security Contributions | 39,334 | 6,828 | 46,162 | 46,162 | - |
| 15-000-291-249-033-000-0000-000 | Other Retirement Contributions - Regular | 88,403 | (22,328) | 66,075 | 66,075 | - |
| 15-000-291-270-033-000-0000-000 | Health Benefits | 1,103,624 | - | 1,103,624 | 1,103,624 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,231,361 | (15,500) | 1,215,861 | 1,215,861 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,231,361 | (15,500) | 1,215,861 | 1,215,861 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,880,116 | (74,740) | 1,805,376 | 1,805,376 | - |
| **TOTAL CURRENT EXPENDITURES** | | 3,945,916 | (525,286) | 3,420,630 | 3,420,630 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 3,945,916 | (525,286) | 3,420,630 | 3,420,630 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 3,945,916 | (525,286) | 3,420,630 | 3,420,630 | - |
| **Total Other Financing Sources** | | 3,945,916 | (525,286) | 3,420,630 | 3,420,630 | - |
| **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, 2025**

| School: No. 34 (Roberto Clemente) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-034-000-0000-000 | Kindergarten - Salaries of Teachers | 106,667 | 1,566 | 108,233 | 108,233 | - |
| 15-120-100-101-034-000-0000-000 | Grades 1-5 - Salaries of Teachers | 938,797 | (1,725) | 937,072 | 937,072 | - |
| 15-120-100-101-034-056-0000-000 | Grades 1-5 - Salaries of Teachers | 2,000 | (2,000) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-034-000-0000-000 | Other Salaries for Instruction | 53,804 | - | 53,804 | 53,804 | - |
| 15-190-100-610-034-000-0000-000 | General Supplies | 17,000 | 2,054 | 19,054 | 18,940 | 114 |
| 15-190-100-800-034-000-0000-000 | Other Objects | - | 500 | 500 | 500 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,118,268 | 395 | 1,118,663 | 1,118,549 | 114 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-034-000-0000-000 | Salaries of Teachers | 105,125 | (42,050) | 63,075 | 63,075 | - |
| 15-204-100-106-034-000-0000-000 | Other Salaries for Instruction | 44,615 | - | 44,615 | 44,615 | - |
| 15-204-100-610-034-000-0000-000 | General Supplies | 1,500 | (911) | 589 | 589 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 151,240 | (42,961) | 108,279 | 108,279 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-034-000-0000-000 | Salaries of Teachers | 166,865 | (3,205) | 163,661 | 163,661 | - |
| 15-213-100-610-034-000-0000-000 | General Supplies | 500 | (300) | 200 | 200 | - |
| **Total Resource Room/Resource Center** | | 167,365 | (3,504) | 163,861 | 163,861 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 318,605 | (46,466) | 272,139 | 272,139 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-034-000-0000-000 | Salaries of Teachers | 625,260 | (177,594) | 447,666 | 447,666 | - |
| 15-240-100-610-034-000-0000-000 | General Supplies | 16,770 | 391 | 17,161 | 17,161 | - |
| **Total Bilingual Education - Instruction** | | 642,030 | (177,203) | 464,827 | 464,827 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-034-053-0000-000 | Salaries of Teachers | 6,300 | (6,300) | - | - | - |
| **Total Before/After School Programs - Instruction** | | 6,300 | (6,300) | - | - | - |
| | **Total Instruction and At-Risk Programs** | 2,085,203 | (229,573) | 1,855,630 | 1,855,516 | 114 |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-034-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-034-000-0000-000 | Supplies and Materials | 1,600 | (808) | 792 | 792 | - |
| **Total Undistributed Expenditures - Health Services** | | 101,825 | (808) | 101,017 | 101,017 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-034-000-0000-000 | Salaries of Other Professional Staff | 44,357 | - | 44,357 | 44,357 | - |
| 15-000-218-600-034-000-0000-000 | Supplies and Materials | 500 | (34) | 466 | 466 | - |
| **Total Undist. Expend. - Guidance Services** | | 44,857 | (34) | 44,823 | 44,823 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-034-000-0000-000 | Salaries | 71,000 | (13,813) | 57,187 | 57,187 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 71,000 | (13,813) | 57,187 | 57,187 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-034-000-0000-000 | Other Purchased Services (400-500 series) | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 500 | (500) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-034-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 191,708 | 6,624 | 198,332 | 198,332 | - |
| 15-000-240-105-034-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 57,180 | - | 57,180 | 57,180 | - |
| 15-000-240-590-034-000-0000-000 | Other Purchased Services (400-500 series) | 150 | (150) | - | - | - |
| 15-000-240-600-034-000-0000-000 | Supplies and Materials | 2,500 | (1,111) | 1,389 | 1,389 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 251,538 | 5,363 | 256,901 | 256,901 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-034-000-0000-000 | Salaries | 122,910 | 2,334 | 125,244 | 125,244 | - |
| 15-000-262-107-034-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | 1,583 | 59,225 | 59,225 | - |
| 15-000-262-610-034-000-0000-000 | General Supplies | 668 | (80) | 588 | 588 | - |
| **Total Undist. Expend. - Custodial Services** | | 181,220 | 3,837 | 185,057 | 185,057 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-034-000-0000-000 | Salaries | 57,287 | (1,450) | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Security** | | 57,287 | (1,450) | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 238,507 | 2,387 | 240,894 | 240,894 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-034-000-0000-000 | Social Security Contributions | 30,733 | 10,539 | 41,272 | 41,272 | - |
| 15-000-291-249-034-000-0000-000 | Other Retirement Contributions - Regular | 85,031 | (20,499) | 64,532 | 64,532 | - |
| 15-000-291-270-034-000-0000-000 | Health Benefits | 772,467 | 8,050 | 780,517 | 780,517 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 888,231 | (1,910) | 886,321 | 886,321 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 888,231 | (1,910) | 886,321 | 886,321 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,596,458 | (9,315) | 1,587,143 | 1,587,143 | - |
| **TOTAL CURRENT EXPENDITURES** | | 3,681,661 | (238,888) | 3,442,773 | 3,442,659 | 114 |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-120-100-730-034-000-0000-000 | Grades 1-5 | 2,800 | (16) | 2,784 | 2,784 | - |
| **Total Equipment** | | 2,800 | (16) | 2,784 | 2,784 | - |
| **TOTAL CAPITAL OUTLAY** | | 2,800 | (16) | 2,784 | 2,784 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 3,684,461 | (238,904) | 3,445,557 | 3,445,443 | 114 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 34 (Roberto Clemente) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| Operating Transfer In | 3,684,461 | (238,904) | 3,445,557 | 3,445,443 | 114 |
| **Total Other Financing Sources** | 3,684,461 | (238,904) | 3,445,557 | 3,445,443 | 114 |
| **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, 2025**

| | School: No. 36 (Alexander Hamilton Academy) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-036-000-0000-000 | Kindergarten - Salaries of Teachers | 196,025 | (62,670) | 133,355 | 133,355 | - |
| 15-120-100-101-036-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,175,593 | (139,107) | 1,036,486 | 1,036,486 | - |
| 15-130-100-101-036-000-0000-000 | Grades 6-8 - Salaries of Teachers | 750,087 | (2) | 750,085 | 750,085 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-036-000-0000-000 | Other Salaries for Instruction | 272,867 | (66,873) | 205,994 | 205,994 | - |
| 15-190-100-500-036-000-0000-000 | Other Purchased Services (400-500 series) | 7,500 | 69,044 | 76,544 | 76,544 | - |
| 15-190-100-610-036-000-0000-000 | General Supplies | 44,500 | (5,107) | 39,393 | 39,393 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,446,572 | (204,715) | 2,241,857 | 2,241,857 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-036-000-0000-000 | Salaries of Teachers | 71,000 | 57,448 | 128,448 | 128,448 | - |
| 15-204-100-106-036-000-0000-000 | Other Salaries for Instruction | 80,332 | 14,413 | 94,745 | 94,745 | - |
| 15-204-100-610-036-000-0000-000 | General Supplies | 11,500 | (2,928) | 8,572 | 8,572 | - |
| 15-204-100-640-036-000-0000-000 | Textbooks | 5,500 | (4,101) | 1,399 | 1,399 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 168,332 | 64,832 | 233,164 | 233,164 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-036-000-0000-000 | Salaries of Teachers | 474,888 | 15,722 | 490,610 | 490,610 | - |
| 15-213-100-610-036-000-0000-000 | General Supplies | 1,400 | - | 1,400 | 1,400 | - |
| **Total Resource Room/Resource Center** | | 476,288 | 15,722 | 492,010 | 492,010 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 644,620 | 80,554 | 725,174 | 725,174 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-036-000-0000-000 | Salaries of Teachers | 82,475 | 32,693 | 115,168 | 115,168 | - |
| 15-240-100-610-036-000-0000-000 | General Supplies | 8,900 | (6,222) | 2,678 | 2,678 | - |
| 15-240-100-640-036-000-0000-000 | Textbooks | 2,000 | (2,000) | - | - | - |
| **Total Bilingual Education - Instruction** | | 93,375 | 24,470 | 117,845 | 117,845 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-036-053-0000-000 | Salaries of Teachers | 13,000 | (820) | 12,180 | 12,180 | - |
| 15-421-100-106-036-053-0000-000 | Other Salaries for Instruction | 9,000 | (1,631) | 7,369 | 7,369 | - |
| **Total Before/After School Programs - Instruction** | | 22,000 | (2,451) | 19,549 | 19,549 | - |
| **Total Before/After School Programs** | | 22,000 | (2,451) | 19,549 | 19,549 | - |
| | **Total Instruction and At-Risk Programs** | 3,206,567 | (102,142) | 3,104,425 | 3,104,425 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-173-036-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 12,383 | (12,383) | - | - | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 12,383 | (12,383) | - | - | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-036-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-036-000-0000-000 | Supplies and Materials | 1,100 | (363) | 737 | 737 | - |
| **Total Undistributed Expenditures - Health Services** | | 101,325 | (363) | 100,962 | 100,962 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-036-000-0000-000 | Salaries of Other Professional Staff | 97,511 | (34,691) | 62,820 | 62,820 | - |
| 15-000-218-600-036-000-0000-000 | Supplies and Materials | 650 | - | 650 | 650 | - |
| **Total Undist. Expend. - Guidance Services** | | 98,161 | (34,691) | 63,470 | 63,470 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-600-036-000-0000-000 | Supplies and Materials | 2,000 | - | 2,000 | 2,000 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 2,000 | - | 2,000 | 2,000 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-036-000-0000-000 | Other Purchased Services (400-500 series) | 1,000 | (384) | 616 | 616 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 1,000 | (384) | 616 | 616 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-036-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 295,385 | (52,179) | 243,206 | 243,206 | - |
| 15-000-240-105-036-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 67,086 | 31,533 | 98,619 | 98,619 | - |
| 15-000-240-580-036-000-0000-000 | Other Purchased Services (400-500 series) | 500 | - | 500 | 500 | - |
| 15-000-240-600-036-000-0000-000 | Supplies and Materials | 3,000 | 15,242 | 18,242 | 18,242 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 365,971 | (5,404) | 360,567 | 360,567 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-036-000-0000-000 | Salaries | 56,555 | (236) | 56,319 | 56,319 | - |
| 15-000-262-107-036-000-0000-000 | Salaries of Non-instructional Aides | 81,132 | (5,028) | 76,104 | 76,104 | - |
| 15-000-262-610-036-000-0000-000 | General Supplies | 1,220 | 360 | 1,580 | 1,217 | 363 |
| **Total Undist. Expend. - Custodial Services** | | 138,907 | (4,904) | 134,003 | 133,640 | 363 |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-610-036-000-0000-000 | General Supplies | 1,000 | 1,695 | 2,695 | 2,695 | - |
| **Total Undist. Expend. - Security** | | 1,000 | 1,695 | 2,695 | 2,695 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 139,907 | (3,208) | 136,699 | 136,336 | 363 |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-036-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 6,500 | 1,878 | 8,378 | 8,378 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 6,500 | 1,878 | 8,378 | 8,378 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-036-000-0000-000 | Social Security Contributions | 45,315 | 14,466 | 59,781 | 59,781 | - |
| 15-000-291-249-036-000-0000-000 | Other Retirement Contributions - Regular | 139,174 | (34,961) | 104,213 | 104,213 | - |
| 15-000-291-270-036-000-0000-000 | Health Benefits | 1,517,469 | 12,403 | 1,529,872 | 1,529,872 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,701,958 | (8,092) | 1,693,866 | 1,693,866 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,701,958 | (8,092) | 1,693,866 | 1,693,866 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,429,205 | (62,647) | 2,366,558 | 2,366,195 | 363 |
| **TOTAL CURRENT EXPENDITURES** | | 5,635,772 | (164,789) | 5,470,983 | 5,470,620 | 363 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 36 (Alexander Hamilton Academy) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL SCHOOL BASED EXPENDITURES** | 5,635,772 | (164,789) | 5,470,983 | 5,470,620 | 363 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 5,635,772 | (164,789) | 5,470,983 | 5,470,620 | 363 |
| **Total Other Financing Sources** | 5,635,772 | (164,789) | 5,470,983 | 5,470,620 | 363 |
| **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, 2025**

| School: No. 41 (Dale Avenue) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-041-000-0000-000 | Kindergarten - Salaries of Teachers | 435,400 | - | 435,400 | 435,400 | - |
| 15-120-100-101-041-000-0000-000 | Grades 1-5 - Salaries of Teachers | 159,850 | (39,695) | 120,155 | 120,155 | - |
| 15-120-100-101-041-056-0000-000 | Grades 1-5 - Salaries of Teachers | 6,000 | 2,984 | 8,984 | 8,984 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-041-000-0000-000 | Other Salaries for Instruction | 297,883 | (8,771) | 289,112 | 289,112 | - |
| 15-190-100-610-041-000-0000-000 | General Supplies | 14,000 | (1,904) | 12,096 | 12,096 | - |
| 15-190-100-800-041-000-0000-000 | Other Objects | 1,000 | (1,000) | - | - | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 914,133 | (48,386) | 865,747 | 865,747 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-041-000-0000-000 | Salaries of Teachers | 268,855 | (13,583) | 255,273 | 255,273 | - |
| 15-204-100-106-041-000-0000-000 | Other Salaries for Instruction | 158,858 | (292) | 158,566 | 158,566 | - |
| 15-204-100-610-041-000-0000-000 | General Supplies | 3,600 | (6) | 3,594 | 3,594 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 431,313 | (13,880) | 417,433 | 417,433 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-041-000-0000-000 | Salaries of Teachers | 277,567 | - | 277,567 | 277,567 | - |
| 15-213-100-610-041-000-0000-000 | General Supplies | 1,300 | (6) | 1,294 | 1,294 | - |
| **Total Resource Room/Resource Center** | | 278,867 | (6) | 278,861 | 278,861 | - |
| **Autism:** | | | | | | |
| 15-214-100-101-041-000-0000-000 | Salaries of Teachers | 584,631 | (229,855) | 354,776 | 354,776 | - |
| 15-214-100-106-041-000-0000-000 | Other Salaries for Instruction | 576,406 | (565) | 575,841 | 575,841 | - |
| 15-214-100-320-041-000-0000-000 | Purchased Professional-Educational Services | 1,595 | (645) | 950 | 950 | - |
| 15-214-100-610-041-000-0000-000 | General Supplies | 10,000 | (103) | 9,897 | 9,897 | - |
| **Total Autism** | | 1,172,632 | (231,168) | 941,464 | 941,464 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,882,812 | (245,055) | 1,637,757 | 1,637,757 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-041-000-0000-000 | Salaries of Teachers | 191,158 | 15,025 | 206,183 | 206,183 | - |
| 15-240-100-610-041-000-0000-000 | General Supplies | 3,000 | (2) | 2,998 | 2,998 | - |
| **Total Bilingual Education - Instruction** | | 194,158 | 15,022 | 209,180 | 209,180 | - |
| | **Total Instruction and At-Risk Programs** | 2,991,103 | (278,418) | 2,712,685 | 2,712,685 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-041-000-0000-000 | Salaries | 106,267 | - | 106,267 | 106,267 | - |
| 15-000-213-600-041-000-0000-000 | Supplies and Materials | 1,115 | (19) | 1,096 | 1,096 | - |
| **Total Undistributed Expenditures - Health Services** | | 107,382 | (19) | 107,363 | 107,363 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-041-000-0000-000 | Salaries of Other Professional Staff | 27,088 | (1,860) | 25,228 | 25,228 | - |
| **Total Undist. Expend. - Guidance Services** | | 27,088 | (1,860) | 25,228 | 25,228 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-600-041-000-0000-000 | Supplies and Materials | 1,500 | (20) | 1,480 | 1,480 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 1,500 | (20) | 1,480 | 1,480 | - |
| **Undist. Expend. - Support Serv. - School Admin.** | | | | | | |
| 15-000-240-103-041-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 229,387 | 5,769 | 235,156 | 235,156 | - |
| 15-000-240-105-041-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 117,485 | 29,009 | 146,494 | 146,494 | - |
| 15-000-240-600-041-000-0000-000 | Supplies and Materials | 2,600 | (10) | 2,590 | 2,590 | - |
| 15-000-240-800-041-000-0000-000 | Other Objects | 200 | (95) | 105 | 105 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 349,672 | 34,673 | 384,345 | 384,345 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-041-000-0000-000 | Salaries | 70,805 | - | 70,805 | 70,805 | - |
| 15-000-262-107-041-000-0000-000 | Salaries of Non-instructional Aides | 34,152 | 632 | 34,784 | 34,784 | - |
| 15-000-262-610-041-000-0000-000 | General Supplies | 608 | (124) | 484 | 484 | - |
| **Total Undist. Expend. - Custodial Services** | | 105,565 | 508 | 106,073 | 106,073 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-041-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-041-000-0000-000 | General Supplies | 1,000 | (3) | 997 | 997 | - |
| **Total Undist. Expend. - Security** | | 56,837 | (3) | 56,834 | 56,834 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 162,402 | 505 | 162,907 | 162,907 | - |
| **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) | - | - | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 1,000 | (1,000) | - | - | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-041-000-0000-000 | Social Security Contributions | 104,114 | 5,765 | 109,879 | 109,879 | - |
| 15-000-291-249-041-000-0000-000 | Other Retirement Contributions - Regular | - | 45,001 | 45,001 | 45,001 | - |
| 15-000-291-270-041-000-0000-000 | Health Benefits | 1,213,088 | 16,978 | 1,230,066 | 1,230,066 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,317,202 | 67,744 | 1,384,946 | 1,384,946 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,317,202 | 67,744 | 1,384,946 | 1,384,946 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,966,246 | 100,023 | 2,066,269 | 2,066,269 | - |
| **TOTAL CURRENT EXPENDITURES** | | 4,957,349 | (178,396) | 4,778,953 | 4,778,953 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 4,957,349 | (178,396) | 4,778,953 | 4,778,953 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 41 (Dale Avenue) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 4,957,349 | (178,396) | 4,778,953 | 4,778,953 | - |
| **Total Other Financing Sources** | 4,957,349 | (178,396) | 4,778,953 | 4,778,953 | - |
| **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, 2025**

| School: No. 051 (Eastside High School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-051-000-0000-000 | Grades 9-12 - Salaries of Teachers | 9,591,446 | (766,066) | 8,825,380 | 8,819,764 | 5,615 |
| 15-140-100-101-051-056-0000-000 | Grades 9-12 - Salaries of Teachers | 6,000 | (6,000) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-051-000-0000-000 | Other Salaries for Instruction | 107,226 | (2,162) | 105,064 | 105,064 | - |
| 15-190-100-500-051-000-0000-000 | Other Purchased Services (400-500 series) | 39,950 | (17,055) | 22,895 | 22,895 | - |
| 15-190-100-610-051-000-0000-000 | General Supplies | 126,295 | (41,279) | 85,016 | 85,016 | - |
| 15-190-100-800-051-000-0000-000 | Other Objects | 3,500 | (2,750) | 750 | 750 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 9,874,417 | (835,312) | 9,039,105 | 9,033,489 | 5,615 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | - | | | |
| 15-201-100-101-051-000-0000-000 | Salaries of Teachers | 100,925 | - | 100,925 | 100,925 | - |
| 15-201-100-106-051-000-0000-000 | Other Salaries for Instruction | 56,354 | - | 56,354 | 56,354 | - |
| 15-201-100-610-051-000-0000-000 | General Supplies | 2,000 | (71) | 1,929 | 1,929 | - |
| **Total Intellectual Disability - Mild** | | 159,279 | (71) | 159,208 | 159,208 | - |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-610-051-000-0000-000 | General Supplies | 1,200 | (1,200) | - | - | - |
| **Total Intellectual Disability - Moderate** | | 1,200 | (1,200) | - | - | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-051-000-0000-000 | Salaries of Teachers | 632,234 | (217,276) | 414,958 | 414,958 | - |
| 15-204-100-106-051-000-0000-000 | Other Salaries for Instruction | 205,713 | 147,010 | 352,723 | 352,723 | - |
| 15-204-100-610-051-000-0000-000 | General Supplies | 9,200 | (999) | 8,201 | 8,201 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate:** | | 847,147 | (71,265) | 775,882 | 775,882 | - |
| **Emotional Regulation Impairment:** | | | | | | |
| 15-209-100-101-051-000-0000-000 | Salaries of Teachers | 107,067 | - | 107,067 | 107,067 | - |
| 15-209-100-106-051-000-0000-000 | Other Salaries for Instruction | 106,075 | (47,821) | 58,254 | 58,254 | - |
| 15-209-100-610-051-000-0000-000 | General Supplies | 2,240 | (78) | 2,162 | 2,162 | - |
| **Total Emotional Regulation Impairment** | | 215,382 | (47,899) | 167,483 | 167,483 | - |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-101-051-000-0000-000 | Salaries of Teachers | 108,567 | (65,140) | 43,427 | 43,427 | - |
| 15-212-100-106-051-000-0000-000 | Other Salaries for Instruction | 81,357 | (78,070) | 3,287 | 3,287 | - |
| 15-212-100-610-051-000-0000-000 | General Supplies | 2,639 | (467) | 2,172 | 2,172 | - |
| **Total Multiple Disabilities** | | 192,563 | (143,677) | 48,886 | 48,886 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-051-000-0000-000 | Salaries of Teachers | 1,838,625 | (437,335) | 1,401,290 | 1,401,290 | - |
| 15-213-100-106-051-000-0000-000 | Other Salaries for Instruction | 274,898 | (71,546) | 203,352 | 203,352 | - |
| 15-213-100-610-051-000-0000-000 | General Supplies | 1,850 | (921) | 929 | 929 | - |
| **Total Resource Room/Resource Center** | | 2,115,373 | (509,802) | 1,605,571 | 1,605,571 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 3,530,944 | (773,914) | 2,757,030 | 2,757,030 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-051-000-0000-000 | Salaries of Teachers | 1,686,022 | (100,892) | 1,585,130 | 1,585,130 | - |
| 15-240-100-610-051-000-0000-000 | General Supplies | 20,951 | (6,137) | 14,814 | 14,814 | - |
| **Total Bilingual Education - Instruction** | | 1,706,973 | (107,029) | 1,599,944 | 1,599,944 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-051-053-0000-000 | Salaries | 41,674 | (18,630) | 23,044 | 23,044 | - |
| 15-401-100-800-051-000-0000-000 | Other Objects | 13,000 | (2,261) | 10,739 | 10,739 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 54,674 | (20,891) | 33,783 | 33,783 | - |
| **School-Spon. Cocurricular Athletics - Inst.:** | | | | | | |
| 15-402-100-100-051-000-0000-000 | Salaries | 646,103 | (9,879) | 636,224 | 636,224 | - |
| 15-402-100-500-051-000-0000-000 | Purchased Services (300-500 series) | 247,197 | (89,126) | 158,071 | 158,071 | - |
| 15-402-100-600-051-000-0000-000 | Supplies and Materials | 103,640 | 462 | 104,102 | 104,102 | - |
| **Total School-Spon. Cocurricular Athletics - Inst.** | | 996,940 | (98,543) | 898,397 | 898,397 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-051-053-0000-000 | Salaries of Teachers | 9,100 | 4,776 | 13,876 | 13,876 | - |
| 15-421-100-106-051-053-0000-000 | Other Salaries for Instruction | 7,000 | (7,000) | - | - | - |
| **Total Before/After School Programs - Instruction** | | 16,100 | (2,224) | 13,876 | 13,876 | - |
| **Before/After School Programs - Support:** | | | - | - | | |
| 15-421-200-100-051-053-0000-000 | Salaries | 10,400 | (5,320) | 5,080 | 5,080 | - |
| **Total Before/After School Programs - Support** | | 10,400 | (5,320) | 5,080 | 5,080 | - |
| **Total Before/After School Programs** | | 26,500 | (7,544) | 18,956 | 18,956 | - |
| **Summer School - Instruction:** | | | | | | |
| 15-422-100-101-051-053-0000-000 | Salaries of Teachers | - | 825 | 825 | 825 | - |
| **Total Summer School - Instruction** | | - | 825 | 825 | 825 | - |
| | **Total Instruction and At-Risk Programs** | 16,190,448 | (1,842,408) | 14,348,040 | 14,342,425 | 5,615 |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-105-051-000-0000-000 | Salaries | 309,797 | (72,004) | 237,793 | 237,793 | - |
| 15-000-211-173-051-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 24,766 | (18,322) | 6,444 | 6,444 | - |
| 15-000-211-174-051-000-0000-000 | Salaries of Community/School Coordinators | 116,797 | (5,916) | 110,881 | 110,881 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 451,360 | (96,243) | 355,117 | 355,117 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-051-000-0000-000 | Salaries | 206,892 | - | 206,892 | 206,892 | - |
| 15-000-213-600-051-000-0000-000 | Supplies and Materials | 710 | (11) | 699 | 699 | - |
| **Total Undistributed Expenditures - Health Services** | | 207,602 | (11) | 207,591 | 207,591 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | School: No. 051 (Eastside High School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-051-000-0000-000 | Salaries of Other Professional Staff | 1,322,281 | (16,402) | 1,305,879 | 1,305,879 | - |
| 15-000-218-105-051-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 63,565 | (15,234) | 48,331 | 48,331 | - |
| 15-000-218-600-051-000-0000-000 | Supplies and Materials | 9,500 | (2,105) | 7,395 | 7,395 | - |
| **Total Undist. Expend. - Guidance Services** | | 1,395,346 | (33,741) | 1,361,605 | 1,361,605 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-051-000-0000-000 | Salaries of Supervisor of Instruction | 227,787 | (32,086) | 195,701 | 195,701 | - |
| 15-000-221-176-051-000-0000-000 | Instructional Coaches | 104,725 | - | 104,725 | 104,725 | - |
| 15-000-221-320-051-000-0000-000 | Purchased Prof- Educational Services | 22,000 | (6,600) | 15,400 | 15,400 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 354,512 | (38,686) | 315,826 | 315,826 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-051-000-0000-000 | Salaries | 107,075 | - | 107,075 | 107,075 | - |
| 15-000-222-500-051-000-0000-000 | Other Purchased Services (400-500 series) | 1,160 | (1,160) | - | - | - |
| 15-000-222-600-051-000-0000-000 | Supplies and Materials | 8,265 | (8,265) | - | - | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 116,500 | (9,425) | 107,075 | 107,075 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-051-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 913,422 | (264,961) | 648,461 | 648,461 | - |
| 15-000-240-105-051-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 371,243 | (58,660) | 312,583 | 312,583 | - |
| 15-000-240-590-051-000-0000-000 | Other Purchased Services (400-500 series) | 750 | (385) | 365 | 365 | - |
| 15-000-240-600-051-000-0000-000 | Supplies and Materials | 74,000 | (8,502) | 65,498 | 65,498 | - |
| 15-000-240-800-051-000-0000-000 | Other Objects | 4,200 | (1,805) | 2,395 | 2,395 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 1,363,615 | (334,313) | 1,029,302 | 1,029,302 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-051-000-0000-000 | Salaries | 242,760 | (15,220) | 227,540 | 227,540 | - |
| 15-000-262-107-051-000-0000-000 | Salaries of Non-instructional Aides | 22,407 | - | 22,407 | 22,407 | - |
| 15-000-262-610-051-000-0000-000 | General Supplies | 5,210 | (50) | 5,160 | 5,160 | - |
| **Total Undist. Expend. - Custodial Services** | | 270,377 | (15,270) | 255,107 | 255,107 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-051-000-0000-000 | Salaries | 290,225 | (41,308) | 248,917 | 248,917 | - |
| 15-000-266-610-051-000-0000-000 | General Supplies | 12,000 | (2,153) | 9,847 | 9,847 | - |
| **Total Undist. Expend. - Security** | | 302,225 | (43,461) | 258,764 | 258,764 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 572,602 | (58,731) | 513,871 | 513,871 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-051-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 157,960 | 10,229 | 168,189 | 168,189 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 157,960 | 10,229 | 168,189 | 168,189 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-051-000-0000-000 | Social Security Contributions | 230,607 | 53,527 | 284,134 | 284,134 | - |
| 15-000-291-249-051-000-0000-000 | Other Retirement Contributions - Regular | 577,721 | (114,212) | 463,509 | 463,509 | - |
| 15-000-291-270-051-000-0000-000 | Health Benefits | 6,167,332 | 557,022 | 6,724,354 | 6,724,354 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 6,975,660 | 496,336 | 7,471,996 | 7,471,996 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 6,975,660 | 496,336 | 7,471,996 | 7,471,996 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 11,595,157 | (64,584) | 11,530,573 | 11,530,573 | - |
| **TOTAL CURRENT EXPENDITURES** | | 27,785,605 | (1,906,992) | 25,878,613 | 25,872,998 | 5,615 |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-140-100-730-051-000-0000-000 | Grades 9-12 | 12,000 | (9,400) | 2,600 | 2,600 | - |
| 15-402-100-730-051-000-0000-000 | Athletic Activities | - | 10,962 | 10,962 | 10,962 | - |
| **TOTAL CAPITAL OUTLAY** | | 12,000 | 1,562 | 13,562 | 13,562 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 27,797,605 | (1,905,430) | 25,892,175 | 25,886,560 | 5,615 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 27,797,605 | (1,905,430) | 25,892,175 | 25,886,560 | 5,615 |
| **Total Other Financing Sources** | | 27,797,605 | (1,905,430) | 25,892,175 | 25,886,560 | 5,615 |
| **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, 2025**

| School: No. 52 (Rosa Parks High School) | | Original Budget | Budget Adjustmetns | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-052-000-0000-000 | Grades 9-12 - Salaries of Teachers | 2,195,707 | (216,787) | 1,978,920 | 1,978,920 | - |
| 15-140-100-101-052-053-0000-000 | Grades 9-12 - Salaries of Teachers | 2,800 | (2,800) | - | - | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-500-052-000-0000-000 | Other Purchased Services (400-500 series) | 400 | 2,066 | 2,466 | 2,466 | - |
| 15-190-100-610-052-000-0000-000 | General Supplies | 11,200 | (5,954) | 5,246 | 5,246 | - |
| 15-190-100-800-052-000-0000-000 | Other Objects | 2,000 | (635) | 1,365 | 1,365 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,212,107 | (224,109) | 1,987,998 | 1,987,998 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | | | | |
| 15-201-100-610-052-000-0000-000 | General Supplies | 9,000 | (3,676) | 5,324 | 5,324 | - |
| **Total Intellectual Disability - Mild** | | 9,000 | (3,676) | 5,324 | 5,324 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-106-052-000-0000-000 | Other Salaries for Instruction | 100,779 | (7,150) | 93,629 | 93,629 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate:** | | 100,779 | (7,150) | 93,629 | 93,629 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-052-000-0000-000 | Salaries of Teachers | 607,683 | (234,804) | 372,879 | 372,879 | - |
| **Total Resource Room/Resource Center** | | 607,683 | (234,804) | 372,879 | 372,879 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 717,462 | (245,630) | 471,832 | 471,832 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-052-053-0000-000 | Salaries | 30,000 | (7,721) | 22,279 | 22,279 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 30,000 | (7,721) | 22,279 | 22,279 | - |
| | **Total Instruction and At-Risk Programs** | 2,959,569 | (477,460) | 2,482,109 | 2,482,109 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-052-000-0000-000 | Salaries | 17,812 | - | 17,812 | 17,812 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 17,812 | - | 17,812 | 17,812 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-052-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-052-000-0000-000 | Supplies and Materials | 300 | 735 | 1,035 | 1,035 | - |
| **Total Undistributed Expenditures - Health Services** | | 100,525 | 735 | 101,260 | 101,260 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-052-000-0000-000 | Salaries of Other Professional Staff | 101,284 | 1,763 | 103,047 | 103,047 | - |
| 15-000-218-105-052-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 114,195 | (51,953) | 62,242 | 62,242 | - |
| 15-000-218-600-052-000-0000-000 | Supplies and Materials | 300 | (300) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 215,779 | (50,491) | 165,288 | 165,288 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-052-000-0000-000 | Salaries of Supervisor of Instruction | 40,245 | (5,783) | 34,462 | 34,462 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 40,245 | (5,783) | 34,462 | 34,462 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-052-000-0000-000 | Other Purchased Services (400-500 series) | 500 | (432) | 68 | 68 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 500 | (432) | 68 | 68 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-052-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 148,175 | 22,429 | 170,604 | 170,604 | - |
| 15-000-240-105-052-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 52,030 | (11,751) | 40,279 | 40,279 | - |
| 15-000-240-590-052-000-0000-000 | Other Purchased Services (400-500 series) | 2,100 | (315) | 1,785 | 1,785 | - |
| 15-000-240-600-052-000-0000-000 | Supplies and Materials | 14,465 | (4,543) | 9,922 | 9,922 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 216,770 | 5,819 | 222,589 | 222,589 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-052-000-0000-000 | Salaries | 70,005 | - | 70,005 | 70,005 | - |
| 15-000-262-107-052-000-0000-000 | Salaries of Non-instructional Aides | 45,897 | (11,113) | 34,784 | 34,784 | - |
| 15-000-262-610-052-000-0000-000 | General Supplies | 640 | (640) | - | - | - |
| **Total Undist. Expend. - Custodial Services** | | 116,542 | (11,753) | 104,789 | 104,789 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-052-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| 15-000-266-610-052-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Security** | | 56,337 | (500) | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 172,879 | (12,253) | 160,626 | 160,626 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-052-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 6,500 | 1,681 | 8,181 | 8,181 | - |
| **Total Undist. Expend. - Student Transportation Serv.:** | | 6,500 | 1,681 | 8,181 | 8,181 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-052-000-0000-000 | Social Security Contributions | 37,937 | 2,342 | 40,279 | 40,279 | - |
| 15-000-291-249-052-000-0000-000 | Other Retirement Contributions - Regular | 69,112 | (11,134) | 57,978 | 57,978 | - |
| 15-000-291-270-052-000-0000-000 | Health Benefits | 1,057,621 | 8,155 | 1,065,776 | 1,065,776 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,164,670 | (637) | 1,164,033 | 1,164,033 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,164,670 | (637) | 1,164,033 | 1,164,033 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,935,680 | (61,361) | 1,874,319 | 1,874,319 | - |
| **TOTAL CURRENT EXPENDITURES** | | 4,895,249 | (538,821) | 4,356,428 | 4,356,428 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 4,895,249 | (538,821) | 4,356,428 | 4,356,428 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 52 (Rosa Parks High School) | Original Budget | Budget Adjustmetns | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 4,895,249 | (538,821) | 4,356,428 | 4,356,428 | - |
| **Total Other Financing Sources** | 4,895,249 | (538,821) | 4,356,428 | 4,356,428 | - |
| **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, 2025**

| School: No. 53 (Paterson STEAM High School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-053-000-0000-000 | Grades 9-12 - Salaries of Teachers | 2,303,371 | 74,808 | 2,378,179 | 2,378,179 | - |
| 15-140-100-101-053-056-0000-000 | Grades 9-12 - Salaries of Teachers | 10,000 | (2,654) | 7,346 | 7,346 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-320-053-000-0000-000 | Purchased Professional-Educational Services | 1,500 | 21,930 | 23,430 | 23,430 | - |
| 15-190-100-500-053-000-0000-000 | Other Purchased Services (400-500 series) | 2,050 | (2,050) | - | - | - |
| 15-190-100-610-053-000-0000-000 | General Supplies | 14,370 | (2,249) | 12,121 | 12,121 | - |
| 15-190-100-640-053-000-0000-000 | Textbooks | 1,500 | (1,390) | 110 | 110 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,332,791 | 88,395 | 2,421,186 | 2,421,186 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-053-000-0000-000 | Salaries of Teachers | 108,567 | - | 108,567 | 108,567 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 108,567 | - | 108,567 | 108,567 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-053-000-0000-000 | Salaries of Teachers | 235,910 | (10,759) | 225,151 | 225,151 | - |
| 15-213-100-610-053-000-0000-000 | General Supplies | 1,000 | (1,000) | - | - | - |
| **Total Resource Room/Resource Center** | | 236,910 | (11,759) | 225,151 | 225,151 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 345,477 | (11,759) | 333,718 | 333,718 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-053-000-0000-000 | Salaries of Teachers | 89,254 | 45 | 89,299 | 89,299 | - |
| 15-240-100-500-053-000-0000-000 | Other Purchased Services (400-500 series) | 1,500 | (990) | 510 | 510 | - |
| **Total Bilingual Education - Instruction** | | 90,754 | (945) | 89,809 | 89,809 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-053-053-0000-000 | Salaries | - | 13,674 | 13,674 | 13,674 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | - | 13,674 | 13,674 | 13,674 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-053-053-0000-000 | Salaries of Teachers | 5,625 | 1,742 | 7,367 | 7,367 | - |
| **Total Before/After School Programs - Instruction** | | 5,625 | 1,742 | 7,367 | 7,367 | - |
| **Total Before/After School Programs** | | 5,625 | 1,742 | 7,367 | 7,367 | - |
| | **Total Instruction and At-Risk Programs** | 2,774,647 | 91,107 | 2,865,754 | 2,865,754 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-053-000-0000-000 | Salaries | 186,690 | (67,682) | 119,008 | 119,008 | - |
| 15-000-213-600-053-000-0000-000 | Supplies and Materials | 500 | (33) | 467 | 467 | - |
| **Total Undistributed Expenditures - Health Services** | | 187,190 | (67,715) | 119,475 | 119,475 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-053-000-0000-000 | Salaries of Other Professional Staff | 198,140 | 29,981 | 228,121 | 228,121 | - |
| 15-000-218-600-053-000-0000-000 | Supplies and Materials | 1,000 | (113) | 887 | 887 | - |
| **Total Undist. Expend. - Guidance Services** | | 199,140 | 29,868 | 229,008 | 229,008 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-053-000-0000-000 | Salaries of Supervisor of Instruction | 46,165 | (7,433) | 38,732 | 38,732 | - |
| 15-000-221-320-053-000-0000-000 | Purchased Prof- Educational Services | 2,000 | (2,000) | - | - | - |
| 15-000-221-580-053-000-0000-000 | Other Purch Services (400-500) | 1,000 | (1,000) | - | - | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 49,165 | (10,433) | 38,732 | 38,732 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-053-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 255,622 | (53,081) | 202,541 | 202,541 | - |
| 15-000-240-105-053-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 54,030 | 86,584 | 140,614 | 140,614 | - |
| 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 | 3,050 | (59) | 2,991 | 2,991 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 313,602 | 32,544 | 346,146 | 346,146 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-053-000-0000-000 | Salaries | 73,205 | - | 73,205 | 73,205 | - |
| 15-000-262-107-053-000-0000-000 | Salaries of Non-instructional Aides | 22,407 | (22,407) | - | - | - |
| 15-000-262-610-053-000-0000-000 | General Supplies | 813 | (813) | - | - | - |
| **Total Undist. Expend. - Custodial Services** | | 96,425 | (23,220) | 73,205 | 73,205 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-053-000-0000-000 | Salaries | 56,537 | (5,437) | 51,100 | 51,100 | - |
| 15-000-266-610-053-000-0000-000 | General Supplies | 500 | (242) | 258 | 258 | - |
| **Total Undist. Expend. - Security** | | 57,037 | (5,679) | 51,358 | 51,358 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 153,462 | (28,899) | 124,563 | 124,563 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-053-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 16,300 | (12,282) | 4,018 | 4,018 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 16,300 | (12,282) | 4,018 | 4,018 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-053-000-0000-000 | Social Security Contributions | 17,651 | 16,174 | 33,825 | 33,825 | - |
| 15-000-291-249-053-000-0000-000 | Other Retirement Contributions - Regular | 145,154 | (71,781) | 73,373 | 73,373 | - |
| 15-000-291-270-053-000-0000-000 | Health Benefits | 1,015,297 | 17,348 | 1,032,645 | 1,032,645 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,178,102 | (38,260) | 1,139,843 | 1,139,843 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,178,102 | (38,260) | 1,139,843 | 1,139,843 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,096,961 | (95,177) | 2,001,784 | 2,001,784 | - |
| **TOTAL CURRENT EXPENDITURES** | | 4,871,608 | (4,070) | 4,867,538 | 4,867,538 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 4,871,608 | (4,070) | 4,867,538 | 4,867,538 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 53 (Paterson STEAM High School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 4,871,608 | (4,070) | 4,867,538 | 4,867,538 | - |
| **Total Other Financing Sources** | 4,871,608 | (4,070) | 4,867,538 | 4,867,538 | - |
| **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, 2025**

| School: No. 54 (Paterson P-Tech) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-054-000-0000-000 | Grades 9-12 - Salaries of Teachers | 1,326,560 | (141,629) | 1,184,931 | 1,184,931 | - |
| 15-140-100-101-054-056-0000-000 | Grades 9-12 - Salaries of Teachers | 8,000 | (589) | 7,411 | 7,411 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-500-054-000-0000-000 | Other Purchased Services (400-500 series) | 4,000 | 615 | 4,615 | 4,615 | - |
| 15-190-100-610-054-000-0000-000 | General Supplies | 4,340 | (3,572) | 768 | 768 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,342,900 | (145,175) | 1,197,725 | 1,197,725 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-054-000-0000-000 | Salaries of Teachers | 139,761 | (5,236) | 134,525 | 134,525 | - |
| 15-204-100-610-054-000-0000-000 | General Supplies | 3,775 | (1,866) | 1,909 | 1,909 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 143,536 | (7,103) | 136,433 | 136,433 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-054-000-0000-000 | Salaries of Teachers | 354,666 | (94,654) | 260,012 | 260,012 | - |
| **Total Resource Room/Resource Center** | | 354,666 | (94,654) | 260,012 | 260,012 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 498,202 | (101,757) | 396,445 | 396,445 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-054-000-0000-000 | Salaries of Teachers | 56,800 | 21,000 | 77,800 | 77,800 | - |
| 15-240-100-610-054-000-0000-000 | General Supplies | 5,400 | (3,020) | 2,380 | 2,380 | - |
| **Total Bilingual Education - Instruction** | | 62,200 | 17,980 | 80,180 | 80,180 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-054-053-0000-000 | Salaries of Teachers | 2,000 | 345 | 2,345 | 2,345 | - |
| 15-421-100-106-054-053-0000-000 | Other Salaries for Instruction | 300 | 1,100 | 1,400 | 1,400 | - |
| **Total Before/After School Programs** | | 2,300 | 1,445 | 3,745 | 3,745 | - |
| **Summer School - Instruction:** | | | | | | |
| 15-422-100-101-054-053-0000-000 | Salaries of Teachers | 735 | (735) | - | - | - |
| **Total Summer School - Instruction** | | 735 | (735) | - | - | - |
| **Summer School - Support:** | | | | | | |
| 15-422-200-100-054-053-0000-000 | Salaries | 3,265 | (1,461) | 1,804 | 1,804 | - |
| **Total Summer School** | | 4,000 | (2,196) | 1,804 | 1,804 | - |
| | **Total Instruction and At-Risk Programs** | 1,909,602 | (229,703) | 1,679,899 | 1,679,899 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-054-000-0000-000 | Salaries | 17,812 | (17,812) | - | - | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 17,812 | (17,812) | - | - | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-054-000-0000-000 | Salaries | 106,667 | (20,592) | 86,075 | 86,075 | - |
| 15-000-213-600-054-000-0000-000 | Supplies and Materials | 200 | 125 | 325 | 325 | - |
| **Total Undistributed Expenditures - Health Services** | | 106,867 | (20,467) | 86,400 | 86,400 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-054-000-0000-000 | Salaries of Other Professional Staff | 173,337 | (544) | 172,793 | 172,793 | - |
| 15-000-218-600-054-000-0000-000 | Supplies and Materials | 1,500 | (1,147) | 353 | 351 | 3 |
| **Total Undist. Expend. - Guidance Services** | | 174,837 | (1,691) | 173,146 | 173,144 | 3 |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-054-000-0000-000 | Salaries of Supervisor of Instruction | 231,147 | (103,884) | 127,263 | 127,263 | - |
| 15-000-221-110-054-000-0000-000 | Other Salaries | 130,362 | (31,000) | 99,362 | 99,362 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 361,509 | (134,884) | 226,625 | 226,625 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-054-000-0000-000 | Other Purchased Services (400-500 series) | 1,000 | (1,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 1,000 | (1,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-054-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 131,972 | 11,397 | 143,369 | 143,369 | - |
| 15-000-240-105-054-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 54,030 | 25,050 | 79,080 | 79,080 | - |
| 15-000-240-580-054-000-0000-000 | Other Purchased Services (400-500 series) | 2,500 | 156 | 2,656 | 2,656 | - |
| 15-000-240-600-054-000-0000-000 | Supplies and Materials | 1,500 | (300) | 1,200 | 1,200 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 190,002 | 36,303 | 226,305 | 226,305 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-054-000-0000-000 | Salaries | 67,005 | (16,700) | 50,305 | 50,305 | - |
| 15-000-262-107-054-000-0000-000 | Salaries of Non-instructional Aides | 45,897 | (11,895) | 34,002 | 34,002 | - |
| 15-000-262-610-054-000-0000-000 | General Supplies | 500 | (120) | 380 | 380 | - |
| **Total Undist. Expend. - Custodial Services** | | 113,402 | (28,715) | 84,687 | 84,687 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-054-000-0000-000 | Salaries | 130,837 | 8,687 | 139,524 | 139,524 | - |
| 15-000-266-610-054-000-0000-000 | General Supplies | 700 | (71) | 629 | 629 | - |
| **Total Undist. Expend. - Security** | | 131,537 | 8,616 | 140,153 | 140,153 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 244,939 | (20,098) | 224,841 | 224,841 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-054-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 11,500 | (2,347) | 9,153 | 9,153 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 11,500 | (2,347) | 9,153 | 9,153 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-054-000-0000-000 | Social Security Contributions | 38,310 | 1,007 | 39,317 | 39,317 | - |
| 15-000-291-249-054-000-0000-000 | Other Retirement Contributions - Regular | 63,661 | (17,521) | 46,140 | 46,140 | - |
| 15-000-291-270-054-000-0000-000 | Health Benefits | 795,858 | 4,644 | 800,502 | 800,502 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 897,829 | (11,870) | 885,959 | 885,959 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 897,829 | (11,870) | 885,959 | 885,959 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 2,006,295 | (173,866) | 1,832,429 | 1,832,426 | 3 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 54 (Paterson P-Tech) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL CURRENT EXPENDITURES** | 3,915,897 | (403,570) | 3,512,327 | 3,512,325 | 3 |
| **TOTAL SCHOOL BASED EXPENDITURES** | 3,915,897 | (403,570) | 3,512,327 | 3,512,325 | 3 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 3,915,897 | (403,570) | 3,512,327 | 3,512,325 | 3 |
| **Total Other Financing Sources** | 3,915,897 | (403,570) | 3,512,327 | 3,512,325 | 3 |
| **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, 2025**

| | School: No. 55 (International High School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-055-000-0000-000 | Grades 9-12 - Salaries of Teachers | 3,999,123 | (207,159) | 3,791,964 | 3,791,964 | - |
| 15-140-100-101-055-053-0000-000 | Grades 9-12 - Salaries of Teachers | 21,875 | (9,970) | 11,905 | 11,905 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-500-055-000-0000-000 | Other Purchased Services (400-500 series) | 19,500 | (8,476) | 11,024 | 11,024 | - |
| 15-190-100-610-055-000-0000-000 | General Supplies | 18,000 | (89) | 17,911 | 16,711 | 1,200 |
| 15-190-100-640-055-000-0000-000 | Textbooks | 18,000 | (5,825) | 12,175 | 12,175 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 4,076,498 | (231,520) | 3,844,978 | 3,843,778 | 1,200 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-106-055-000-0000-000 | Other Salaries for Instruction | 38,000 | (38,000) | - | - | - |
| **Total Intellectual Disability - Moderate:** | | 38,000 | (38,000) | - | - | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-055-000-0000-000 | Salaries of Teachers | 289,145 | 96,239 | 385,384 | 385,384 | - |
| 15-204-100-106-055-000-0000-000 | Other Salaries for Instruction | 133,728 | 42,368 | 176,096 | 176,096 | - |
| 15-204-100-500-055-000-0000-000 | Other Purchased Services (400-500 series) | 4,000 | (815) | 3,185 | 2,482 | 703 |
| **Total Learning and/or Language Disabilities - Mild/Moderate:** | | 426,873 | 137,793 | 564,666 | 563,962 | 703 |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-055-000-0000-000 | Salaries of Teachers | 513,879 | (52,564) | 461,315 | 461,315 | - |
| 15-213-100-106-055-000-0000-000 | Other Salaries for Instruction | - | 21,261 | 21,261 | 21,261 | - |
| **Total Resource Room/Resource Center** | | 513,879 | (31,303) | 482,576 | 482,576 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 978,752 | 68,490 | 1,047,242 | 1,046,538 | 703 |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-055-000-0000-000 | Salaries of Teachers | 105,175 | - | 105,175 | 105,175 | - |
| 15-240-100-500-055-000-0000-000 | Other Purchased Services (400-500 series) | 8,500 | (8,500) | - | - | - |
| 15-240-100-610-055-000-0000-000 | General Supplies | 3,000 | (3,000) | - | - | - |
| **Total Bilingual Education - Instruction** | | 116,675 | (11,500) | 105,175 | 105,175 | - |
| **School-Spon. Cocurricular Actvts. - Inst.** | | | | | | |
| 15-401-100-100-055-053-0000-000 | Salaries | 7,829 | - | 7,829 | 7,829 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 7,829 | - | 7,829 | 7,829 | - |
| | **Total Instruction and At-Risk Programs** | 5,179,754 | (174,530) | 5,005,224 | 5,003,320 | 1,903 |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-104-055-000-0000-000 | Salaries | 122,800 | 381 | 123,181 | 123,181 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 122,800 | 381 | 123,181 | 123,181 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-055-000-0000-000 | Salaries | 106,667 | - | 106,667 | 106,667 | - |
| 15-000-213-600-055-000-0000-000 | Supplies and Materials | 1,500 | (982) | 518 | 518 | - |
| **Total Undistributed Expenditures - Health Services** | | 108,167 | (982) | 107,185 | 107,185 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-055-000-0000-000 | Salaries of Other Professional Staff | 294,400 | 81,858 | 376,258 | 376,258 | - |
| 15-000-218-105-055-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 62,565 | - | 62,565 | 62,565 | - |
| **Total Undist. Expend. - Guidance Services** | | 356,965 | 81,858 | 438,823 | 438,823 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-055-000-0000-000 | Salaries of Supervisor of Instruction | 29,540 | (2,582) | 26,958 | 26,958 | - |
| 15-000-221-320-055-000-0000-000 | Purchased Prof- Educational Services | 12,000 | (1,325) | 10,675 | 9,375 | 1,300 |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 41,540 | (3,907) | 37,633 | 36,333 | 1,300 |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-055-000-0000-000 | Salaries | 63,190 | (1,323) | 61,867 | 61,867 | - |
| 15-000-222-600-055-000-0000-000 | Supplies and Materials | 6,000 | (846) | 5,154 | 3,282 | 1,872 |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 69,190 | (2,169) | 67,021 | 65,149 | 1,872 |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-055-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 326,800 | (25,161) | 301,640 | 301,640 | - |
| 15-000-240-105-055-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 166,940 | (9,697) | 157,243 | 157,243 | - |
| 15-000-240-590-055-000-0000-000 | Other Purchased Services (400-500 series) | 4,000 | (3,040) | 960 | 960 | - |
| 15-000-240-600-055-000-0000-000 | Supplies and Materials | 8,260 | (2,259) | 6,001 | 6,001 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 506,000 | (40,157) | 465,843 | 465,843 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-055-000-0000-000 | Salaries | 77,905 | - | 77,905 | 77,905 | - |
| 15-000-262-610-055-000-0000-000 | General Supplies | 1,653 | (1,438) | 215 | 215 | - |
| **Total Undist. Expend. - Custodial Services** | | 79,558 | (1,438) | 78,120 | 78,120 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-055-000-0000-000 | Salaries | 78,397 | - | 78,397 | 78,397 | - |
| 15-000-266-610-055-000-0000-000 | General Supplies | 2,001 | (1,584) | 417 | 417 | - |
| **Total Undist. Expend. - Security** | | 80,398 | (1,584) | 78,814 | 78,814 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 159,956 | (3,022) | 156,934 | 156,934 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-055-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 6,000 | (136) | 5,864 | 5,864 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 6,000 | (136) | 5,864 | 5,864 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-055-000-0000-000 | Social Security Contributions | 45,360 | 27,511 | 72,871 | 72,871 | - |
| 15-000-291-249-055-000-0000-000 | Other Retirement Contributions - Regular | 252,621 | (89,820) | 162,801 | 162,801 | - |
| 15-000-291-270-055-000-0000-000 | Health Benefits | 2,145,097 | 30,352 | 2,175,449 | 2,175,449 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,443,078 | (31,957) | 2,411,121 | 2,411,121 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,443,078 | (31,957) | 2,411,121 | 2,411,121 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,813,696 | (91) | 3,813,605 | 3,810,433 | 3,172 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 55 (International High School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL CURRENT EXPENDITURES** | 8,993,450 | (174,621) | 8,818,829 | 8,813,754 | 5,075 |
| **TOTAL SCHOOL BASED EXPENDITURES** | 8,993,450 | (174,621) | 8,818,829 | 8,813,754 | 5,075 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 8,993,450 | (174,621) | 8,818,829 | 8,813,754 | 5,075 |
| **Total Other Financing Sources** | 8,993,450 | (174,621) | 8,818,829 | 8,813,754 | 5,075 |
| **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, 2025**

| School: No. 60 (Students Transitioning and Achieving Real Success) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | - | | | |
| 15-201-100-106-060-000-0000-000 | Other Salaries for Instruction | 85,782 | - | 85,782 | 85,782 | - |
| 15-201-100-610-060-000-0000-000 | General Supplies | 2,500 | (2,500) | - | - | - |
| **Total Intellectual Disability - Mild** | | 88,282 | (2,500) | 85,782 | 85,782 | - |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-101-060-000-0000-000 | Salaries of Teachers | 394,968 | (215,346) | 179,622 | 179,622 | - |
| 15-202-100-106-060-000-0000-000 | Other Salaries for Instruction | 292,950 | (130,046) | 162,904 | 162,904 | - |
| 15-202-100-610-060-000-0000-000 | General Supplies | 5,780 | (5,780) | - | - | - |
| **Total Intellectual Disability - Moderate** | | 693,698 | (351,172) | 342,526 | 342,526 | - |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-060-000-0000-000 | Salaries of Teachers | 105,999 | - | 105,999 | 105,999 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 105,999 | - | 105,999 | 105,999 | - |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-101-060-000-0000-000 | Salaries of Teachers | - | 103,032 | 103,032 | 103,032 | - |
| 15-212-100-106-060-000-0000-000 | Other Salaries for Instruction | - | 169,008 | 169,008 | 169,008 | - |
| **Total Multiple Disabilities** | | - | 272,040 | 272,040 | 272,040 | - |
| **Autism:** | | | | | | |
| 15-214-100-101-060-000-0000-000 | Salaries of Teachers | 329,764 | (100,287) | 229,477 | 229,477 | - |
| 15-214-100-106-060-000-0000-000 | Other Salaries for Instruction | 399,841 | (132,891) | 266,951 | 266,951 | - |
| 15-214-100-610-060-000-0000-000 | General Supplies | 4,000 | (4,000) | - | - | - |
| **Total Autism** | | 733,605 | (237,178) | 496,428 | 496,428 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,621,584 | (318,809) | 1,302,775 | 1,302,775 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-060-000-0000-000 | Salaries of Teachers | 22,313 | (45) | 22,268 | 22,268 | - |
| **Total Bilingual Education - Instruction** | | 22,313 | (45) | 22,268 | 22,268 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-060-038-0000-000 | Salaries | 6,000 | (6,000) | - | - | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 6,000 | (6,000) | - | - | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-300-060-000-0000-000 | Purchased Professional and Technical Services | - | 38,000 | 38,000 | 38,000 | - |
| **Total Before/After School Programs** | | - | 38,000 | 38,000 | 38,000 | - |
| **Other Supplemental/At-Risk Programs - Instruction:** | | | | | | |
| 15-424-100-101-060-000-0000-000 | Salaries of Teachers | 251,003 | (125,746) | 125,257 | 125,257 | - |
| 15-424-100-590-060-000-0000-000 | Other Purchased Services (400-500 series) | 750 | (750) | - | - | - |
| **Total Other Supplemental/At-Risk Programs - Instruction** | | 251,753 | (126,496) | 125,257 | 125,257 | - |
| **Other Supplemental/At-Risk Programs - Support:** | | | | | | |
| 15-424-240-103-060-000-0000-000 | Salaries | 196,710 | (83,399) | 113,311 | 113,311 | - |
| 15-424-240-600-060-000-0000-000 | Supplies and Materials | 3,000 | (3,000) | - | - | - |
| **Total Other Supplemental/At-Risk Programs - Support** | | 199,710 | (86,399) | 113,311 | 113,311 | - |
| **Total Other Supplemental/At-Risk Programs** | | 451,463 | (212,896) | 238,568 | 238,568 | - |
| | **Total Instruction and At-Risk Programs** | 2,101,360 | (499,749) | 1,601,611 | 1,601,611 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-060-000-0000-000 | Salaries | 116,310 | 39,627 | 155,937 | 155,937 | - |
| 15-000-213-600-060-000-0000-000 | Supplies and Materials | 200 | (2) | 198 | 198 | - |
| **Total Undistributed Expenditures - Health Services** | | 116,510 | 39,625 | 156,135 | 156,135 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-060-000-0000-000 | Salaries of Other Professional Staff | - | 62,570 | 62,570 | 62,570 | - |
| 15-000-218-600-060-000-0000-000 | Supplies and Materials | 250 | (250) | - | - | - |
| **Total Undist. Expend. - Guidance Services** | | 250 | 62,320 | 62,570 | 62,570 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-060-000-0000-000 | Salaries of Supervisor of Instruction | 11,841 | (3,301) | 8,540 | 8,540 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 11,841 | (3,301) | 8,540 | 8,540 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-060-000-0000-000 | Salaries | 128,910 | (4,175) | 124,735 | 124,735 | - |
| 15-000-262-610-060-000-0000-000 | General Supplies | 278 | (124) | 154 | 154 | - |
| **Total Undist. Expend. - Custodial Services** | | 129,188 | (4,299) | 124,889 | 124,889 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 129,188 | (4,299) | 124,889 | 124,889 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-060-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 13,000 | (9,864) | 3,136 | 3,136 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 13,000 | (9,864) | 3,136 | 3,136 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-060-000-0000-000 | Social Security Contributions | 76,981 | (9,307) | 67,674 | 67,674 | - |
| 15-000-291-249-060-000-0000-000 | Other Retirement Contributions - Regular | - | 16,894 | 16,894 | 16,894 | - |
| 15-000-291-270-060-000-0000-000 | Health Benefits | 918,320 | (41,477) | 876,843 | 876,843 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 995,301 | (33,889) | 961,412 | 961,412 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 995,301 | (33,889) | 961,412 | 961,412 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,266,090 | 50,592 | 1,316,682 | 1,316,682 | - |
| **TOTAL CURRENT EXPENDITURES** | | 3,367,450 | (449,157) | 2,918,293 | 2,918,293 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 3,367,450 | (449,157) | 2,918,293 | 2,918,293 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 60 (Students Transitioning and Achieving Real Success) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 3,367,450 | (449,157) | 2,918,293 | 2,918,293 | - |
| **Total Other Financing Sources** | 3,367,450 | (449,157) | 2,918,293 | 2,918,293 | - |
| **Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)** | - | - | | - | - |
| **Fund Balance, July 1** | | - | - | - | - |
| **Fund Balance, June 30** | - | - | - | - | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 75 (Norman S. Weir) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-075-000-0000-000 | Kindergarten - Salaries of Teachers | 62,820 | (575) | 62,245 | 62,245 | - |
| 15-120-100-101-075-000-0000-000 | Grades 1-5 - Salaries of Teachers | 798,531 | (112,685) | 685,846 | 685,846 | - |
| 15-120-100-101-075-056-0000-000 | Grades 1-5 - Salaries of Teachers | 4,000 | (281) | 3,719 | 3,719 | - |
| 15-130-100-101-075-000-0000-000 | Grades 6-8 - Salaries of Teachers | 414,343 | 161,311 | 575,654 | 575,654 | - |
| **Regular Programs - Undistributed Instruction** | | | | | | |
| 15-190-100-106-075-000-0000-000 | Other Salaries for Instruction | 94,550 | - | 94,550 | 94,550 | - |
| 15-190-100-500-075-000-0000-000 | Other Purchased Services (400-500 series) | 3,601 | (179) | 3,422 | 3,422 | - |
| 15-190-100-610-075-000-0000-000 | General Supplies | 8,115 | - | 8,115 | 8,115 | - |
| 15-190-100-640-075-000-0000-000 | Textbooks | 200 | (200) | - | - | - |
| 15-190-100-800-075-000-0000-000 | Other Objects | 1,500 | - | 1,500 | 1,500 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 1,387,660 | 47,391 | 1,435,051 | 1,435,051 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | | | | |
| 15-201-100-101-075-000-0000-000 | Salaries of Teachers | 674,812 | (137,833) | 536,979 | 536,979 | - |
| 15-201-100-106-075-000-0000-000 | Other Salaries for Instruction | 383,360 | 625 | 383,985 | 383,985 | - |
| 15-201-100-610-075-000-0000-000 | General Supplies | 3,000 | (49) | 2,951 | 2,951 | - |
| 15-201-100-800-075-000-0000-000 | Other Objects | 850 | (153) | 698 | 698 | - |
| **Total Intellectual Disability - Mild** | | 1,062,022 | (137,410) | 924,612 | 924,612 | - |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-610-075-000-0000-000 | General Supplies | 1,000 | - | 1,000 | 1,000 | - |
| **Total Intellectual Disability - Moderate** | | 1,000 | - | 1,000 | 1,000 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-075-000-0000-000 | Salaries of Teachers | 226,785 | (10,093) | 216,693 | 216,693 | - |
| 15-213-100-610-075-000-0000-000 | General Supplies | 2,500 | - | 2,500 | 2,500 | - |
| **Total Resource Room/Resource Center** | | 229,285 | (10,093) | 219,193 | 219,193 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,292,307 | (147,502) | 1,144,805 | 1,144,805 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-075-000-0000-000 | Salaries of Teachers | 28,400 | 10,054 | 38,454 | 38,454 | - |
| 15-240-100-610-075-000-0000-000 | General Supplies | 2,045 | (692) | 1,353 | 1,353 | - |
| **Total Bilingual Education - Instruction** | | 30,445 | 9,362 | 39,807 | 39,807 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-075-053-0000-000 | Salaries of Teachers | 30,309 | 1,217 | 31,526 | 31,526 | - |
| **Total Before/After School Programs - Instruction** | | 30,309 | 1,217 | 31,526 | 31,526 | - |
| **Total Before/After School Programs** | | 30,309 | 1,217 | 31,526 | 31,526 | - |
| | **Total Instruction and At-Risk Programs** | 2,740,721 | (89,532) | 2,651,189 | 2,651,189 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-075-000-0000-000 | Salaries | 108,567 | - | 108,567 | 108,567 | - |
| 15-000-213-600-075-000-0000-000 | Supplies and Materials | 1,000 | (57) | 943 | 943 | - |
| **Total Undistributed Expenditures - Health Services** | | 109,567 | (57) | 109,510 | 109,510 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-075-000-0000-000 | Salaries of Other Professional Staff | 52,105 | 0 | 52,105 | 52,105 | - |
| 15-000-218-600-075-000-0000-000 | Supplies and Materials | 1,000 | (99) | 901 | 901 | - |
| **Total Undist. Expend. - Guidance Services** | | 53,105 | (99) | 53,006 | 53,006 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-600-075-000-0000-000 | Supplies and Materials | 100 | (100) | - | - | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 100 | (100) | - | - | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-500-075-000-0000-000 | Other Purchased Services (400-500 series) | 1,000 | (1,000) | - | - | - |
| 15-000-222-600-075-000-0000-000 | Supplies and Materials | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 1,500 | (1,500) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-075-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 330,255 | (58,275) | 271,980 | 271,980 | - |
| 15-000-240-105-075-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 55,480 | - | 55,480 | 55,480 | - |
| 15-000-240-500-075-000-0000-000 | Other Purchased Services (400-500 series) | 6,750 | (6,717) | 33 | 33 | - |
| 15-000-240-600-075-000-0000-000 | Supplies and Materials | 1,500 | 7,350 | 8,850 | 8,850 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 393,985 | (57,642) | 336,343 | 336,343 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-075-000-0000-000 | Salaries | 71,655 | - | 71,655 | 71,655 | - |
| 15-000-262-107-075-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | (10,581) | 47,061 | 47,061 | - |
| 15-000-262-610-075-000-0000-000 | General Supplies | 678 | (17) | 661 | 661 | - |
| **Total Undist. Expend. - Custodial Services** | | 129,975 | (10,599) | 119,376 | 119,376 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-075-000-0000-000 | Salaries | 56,537 | - | 56,537 | 56,537 | - |
| 15-000-266-610-075-000-0000-000 | General Supplies | 1,000 | 219 | 1,219 | 1,219 | - |
| **Total Undist. Expend. - Security** | | 57,537 | 219 | 57,756 | 57,756 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 187,512 | (10,380) | 177,132 | 177,132 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-075-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 6,000 | (146) | 5,854 | 5,854 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 6,000 | (146) | 5,854 | 5,854 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-075-000-0000-000 | Social Security Contributions | 57,798 | 8,043 | 65,841 | 65,841 | - |
| 15-000-291-249-075-000-0000-000 | Other Retirement Contributions - Regular | - | 56,279 | 56,279 | 56,279 | - |
| 15-000-291-270-075-000-0000-000 | Health Benefits | 1,107,901 | 14,616 | 1,122,517 | 1,122,517 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,165,699 | 78,938 | 1,244,637 | 1,244,637 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,165,699 | 78,938 | 1,244,637 | 1,244,637 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 75 (Norman S. Weir) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL UNDISTRIBUTED EXPENDITURES** | 1,917,468 | 9,014 | 1,926,482 | 1,926,482 | - |
| **TOTAL CURRENT EXPENDITURES** | 4,658,189 | (80,518) | 4,577,671 | 4,577,671 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | 4,658,189 | (80,518) | 4,577,671 | 4,577,671 | - |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 4,658,189 | (80,518) | 4,577,671 | 4,577,671 | - |
| **Total Other Financing Sources** | 4,658,189 | (80,518) | 4,577,671 | 4,577,671 | - |
| **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, 2025**

| School: No. 77 (Alonzo Moody Academy) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Emotional Regulation Impairment:** | | | | | | |
| 15-209-100-106-077-000-0000-000 | Other Salaries for Instruction | 38,000 | 17,780 | 55,780 | 55,780 | - |
| **Total Emotional Regulation Impairment** | | 38,000 | 17,780 | 55,780 | 55,780 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-077-000-0000-000 | Salaries of Teachers | 567,301 | (181,534) | 385,767 | 385,767 | - |
| 15-213-100-106-077-000-0000-000 | Other Salaries for Instruction | 191,118 | (1,014) | 190,104 | 190,104 | - |
| 15-213-100-610-077-000-0000-000 | General Supplies | 3,500 | (1,762) | 1,738 | 1,738 | - |
| **Total Resource Room/Resource Center** | | 761,919 | (184,310) | 577,609 | 577,609 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-077-000-0000-000 | Salaries of Teachers | 14,200 | 6,547 | 20,747 | 20,747 | - |
| **Total Bilingual Education - Instruction** | | 14,200 | 6,547 | 20,747 | 20,747 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-077-053-0000-000 | Salaries | 7,293 | 24,419 | 31,712 | 31,712 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 7,293 | 24,419 | 31,712 | 31,712 | - |
| **Alternative Education Program - Instruction:** | | | | | | |
| 15-423-100-101-077-000-0000-000 | Salaries of Teachers | 2,008,037 | (369,918) | 1,638,119 | 1,638,119 | - |
| 15-423-100-106-077-000-0000-000 | Other Salaries for Instruction | 162,929 | (1,514) | 161,415 | 161,415 | - |
| 15-423-100-610-077-000-0000-000 | General Supplies | 6,000 | (2,221) | 3,779 | 3,779 | - |
| **Total Alternative Education Program - Instruction** | | 2,176,966 | (373,653) | 1,803,313 | 1,803,313 | - |
| **Alternative Education Program - Support:** | | | | | | |
| 15-423-200-100-077-000-0000-000 | Salaries | 982,477 | (173,086) | 809,391 | 809,391 | - |
| 15-423-240-600-077-000-0000-000 | Supplies and Materials | 4,900 | (2,396) | 2,504 | 2,504 | - |
| **Total Alternative Education Program - Support** | | 987,377 | (175,482) | 811,895 | 811,895 | - |
| **Total Alternative Education Program** | | 3,164,343 | (549,135) | 2,615,208 | 2,615,208 | - |
| | **Total Instruction and At-Risk Programs** | 3,985,755 | (684,699) | 3,301,056 | 3,301,056 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-077-000-0000-000 | Salaries | 72,437 | (1,992) | 70,445 | 70,445 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 72,437 | (1,992) | 70,445 | 70,445 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-600-077-000-0000-000 | Supplies and Materials | 200 | (42) | 158 | 158 | - |
| **Total Undistributed Expenditures - Health Services** | | 200 | (42) | 158 | 158 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-077-053-0000-000 | Salaries of Other Professional Staff | 14,337 | - | 14,337 | 14,337 | - |
| **Total Undist. Expend. - Guidance Services** | | 14,337 | - | 14,337 | 14,337 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-077-000-0000-000 | Salaries of Supervisor of Instruction | 27,267 | (2,382) | 24,885 | 24,885 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 27,267 | (2,382) | 24,885 | 24,885 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-077-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 198,679 | (198,679) | - | - | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 198,679 | (198,679) | - | - | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-077-000-0000-000 | Salaries | 139,260 | - | 139,260 | 139,260 | - |
| 15-000-262-610-077-000-0000-000 | General Supplies | 295 | (96) | 200 | 200 | - |
| **Total Undist. Expend. - Custodial Services** | | 139,555 | (96) | 139,460 | 139,460 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-077-000-0000-000 | Salaries | 55,837 | - | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Security** | | 55,837 | - | 55,837 | 55,837 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 195,392 | (96) | 195,297 | 195,297 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-077-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 2,055 | (1,075) | 980 | 980 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 2,055 | (1,075) | 980 | 980 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-077-000-0000-000 | Social Security Contributions | 85,753 | (1,053) | 84,700 | 84,700 | - |
| 15-000-291-249-077-000-0000-000 | Other Retirement Contributions - Regular | 11,131 | 24,448 | 35,579 | 35,579 | - |
| 15-000-291-270-077-000-0000-000 | Health Benefits | 1,367,383 | 12,682 | 1,380,065 | 1,380,065 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 1,464,267 | 36,077 | 1,500,344 | 1,500,344 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 1,464,267 | 36,077 | 1,500,344 | 1,500,344 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 1,974,634 | (168,189) | 1,806,445 | 1,806,445 | - |
| **TOTAL CURRENT EXPENDITURES** | | 5,960,389 | (852,888) | 5,107,501 | 5,107,501 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 5,960,389 | (852,888) | 5,107,501 | 5,107,501 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 5,960,389 | (852,888) | 5,107,501 | 5,107,501 | - |
| **Total Other Financing Sources** | | 5,960,389 | (852,888) | 5,107,501 | 5,107,501 | - |
| **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, 2025**

| School: No. 301 (Joseph A. Taub School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-120-100-101-301-000-0000-000 | Grades 1-5 - Salaries of Teachers | 71,000 | (25,811) | 45,189 | 45,189 | - |
| 15-130-100-101-301-000-0000-000 | Grades 6-8 - Salaries of Teachers | 3,729,955 | (159,661) | 3,570,294 | 3,570,294 | - |
| 15-130-100-101-301-056-0000-000 | Grades 6-8 - Salaries of Teachers | 6,000 | (2,476) | 3,524 | 3,524 | - |
| **Regular Programs - Undistributed Instruction** | | | | | | |
| 15-190-100-320-301-000-0000-000 | Purchased Professional-Educational Services | - | 41,000 | 41,000 | 41,000 | - |
| 15-190-100-610-301-000-0000-000 | General Supplies | 58,020 | (32,451) | 25,569 | 25,569 | - |
| 15-190-100-800-301-000-0000-000 | Other Objects | 3,000 | (3,000) | - | - | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 3,867,975 | (182,399) | 3,685,576 | 3,685,576 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-301-000-0000-000 | Salaries of Teachers | 585,434 | (205,521) | 379,913 | 379,913 | - |
| 15-204-100-106-301-000-0000-000 | Other Salaries for Instruction | 333,194 | (33,798) | 299,396 | 299,396 | - |
| 15-204-100-610-301-000-0000-000 | General Supplies | 9,500 | (6,588) | 2,912 | 2,912 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 928,128 | (245,907) | 682,221 | 682,221 | - |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-106-301-000-0000-000 | Other Salaries for Instruction | 54,482 | - | 54,482 | 54,482 | - |
| **Total Multiple Disabilities** | | 54,482 | - | 54,482 | 54,482 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-301-000-0000-000 | Salaries of Teachers | 562,589 | (162,460) | 400,129 | 400,129 | - |
| 15-213-100-610-301-000-0000-000 | General Supplies | 5,000 | (2,933) | 2,067 | 2,067 | - |
| **Total Resource Room/Resource Center** | | 567,589 | (165,393) | 402,196 | 402,196 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,550,199 | (411,301) | 1,138,898 | 1,138,898 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-301-000-0000-000 | Salaries of Teachers | 485,770 | 18,394 | 504,164 | 504,164 | - |
| 15-240-100-610-301-000-0000-000 | General Supplies | 13,500 | (9,512) | 3,988 | 3,988 | - |
| **Total Bilingual Education - Instruction** | | 499,270 | 8,881 | 508,151 | 508,151 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-500-301-000-0000-000 | Purchased Services (300-500 series) | 4,000 | (4,000) | - | - | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 4,000 | (4,000) | - | - | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-301-053-0000-000 | Salaries of Teachers | 25,200 | (17,693) | 7,508 | 7,508 | - |
| **Total Before/After School Programs - Instruction** | | 25,200 | (17,693) | 7,508 | 7,508 | - |
| **Total Before/After School Programs** | | 25,200 | (17,693) | 7,508 | 7,508 | - |
| | **Total Instruction and At-Risk Programs** | 5,946,644 | (606,511) | 5,340,133 | 5,340,133 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-301-000-0000-000 | Salaries | 100,225 | - | 100,225 | 100,225 | - |
| 15-000-213-600-301-000-0000-000 | Supplies and Materials | 400 | - | 400 | 400 | - |
| **Total Undistributed Expenditures - Health Services** | | 100,625 | - | 100,625 | 100,625 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-301-000-0000-000 | Salaries of Other Professional Staff | 183,318 | 43,113 | 226,431 | 226,431 | - |
| 15-000-218-600-301-000-0000-000 | Supplies and Materials | 400 | (146) | 254 | 254 | - |
| **Total Undist. Expend. - Guidance Services** | | 183,718 | 42,968 | 226,686 | 226,686 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-301-000-0000-000 | Purchased Prof- Educational Services | 17,000 | 3,450 | 20,450 | 20,450 | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 17,000 | 3,450 | 20,450 | 20,450 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-301-000-0000-000 | Salaries | 69,585 | - | 69,585 | 69,585 | - |
| 15-000-222-600-301-000-0000-000 | Supplies and Materials | 2,000 | (2,000) | - | - | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 71,585 | (2,000) | 69,585 | 69,585 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-580-301-000-0000-000 | Other Purchased Services (400-500 series) | 2,000 | (2,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 2,000 | (2,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-301-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 582,698 | (108,868) | 473,830 | 473,830 | - |
| 15-000-240-105-301-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 115,360 | (6,899) | 108,461 | 108,461 | - |
| 15-000-240-590-301-000-0000-000 | Other Purchased Services (400-500 series) | 1,500 | (1,500) | - | - | - |
| 15-000-240-600-301-000-0000-000 | Supplies and Materials | 20,000 | (2,838) | 17,162 | 17,162 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 719,558 | (120,105) | 599,453 | 599,453 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-301-000-0000-000 | Salaries | 82,578 | - | 82,578 | 82,578 | - |
| 15-000-262-107-301-000-0000-000 | Salaries of Non-instructional Aides | 81,132 | (27,879) | 53,253 | 53,253 | - |
| 15-000-262-610-301-000-0000-000 | General Supplies | 2,418 | (354) | 2,064 | 2,064 | - |
| **Total Undist. Expend. - Custodial Services** | | 166,128 | (28,233) | 137,895 | 137,895 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-301-000-0000-000 | Salaries | 112,374 | 51,184 | 163,558 | 163,558 | - |
| 15-000-266-610-301-000-0000-000 | General Supplies | 2,000 | (2,000) | - | - | - |
| **Total Undist. Expend. - Security** | | 114,374 | 49,184 | 163,558 | 163,558 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 280,502 | 20,951 | 301,453 | 301,453 | - |
| **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 | (5,636) | 4,364 | 4,364 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 10,000 | (5,636) | 4,364 | 4,364 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | School: No. 301 (Joseph A. Taub School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-301-000-0000-000 | Social Security Contributions | 61,989 | 33,177 | 95,166 | 95,166 | - |
| 15-000-291-249-301-000-0000-000 | Other Retirement Contributions - Regular | 252,307 | (38,580) | 213,727 | 213,727 | - |
| 15-000-291-270-301-000-0000-000 | Health Benefits | 2,385,785 | 553,467 | 2,939,252 | 2,939,252 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,700,081 | 548,064 | 3,248,145 | 3,248,145 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,700,081 | 548,064 | 3,248,145 | 3,248,145 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 4,085,069 | 485,692 | 4,570,761 | 4,570,761 | - |
| **TOTAL CURRENT EXPENDITURES** | | 10,031,713 | (120,819) | 9,910,894 | 9,910,894 | - |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-130-100-730-301-000-0000-000 | Grades 6-8 | 7,300 | (7,300) | - | - | - |
| **TOTAL CAPITAL OUTLAY** | | 7,300 | (7,300) | - | - | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 10,039,013 | (128,119) | 9,910,894 | 9,910,894 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 10,039,013 | (128,119) | 9,910,894 | 9,910,894 | - |
| **Total Other Financing Sources** | | 10,039,013 | (128,119) | 9,910,894 | 9,910,894 | - |
| **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, 2025**

| School: No. 302 (Young Mens Academy) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-120-100-101-302-000-0000-000 | Grades 1-5 - Salaries of Teachers | 309,955 | (61,768) | 248,187 | 248,187 | - |
| 15-130-100-101-302-000-0000-000 | Grades 6-8 - Salaries of Teachers | 324,567 | (15,192) | 309,375 | 309,375 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-500-302-000-0000-000 | Other Purchased Services (400-500 series) | 750 | (750) | - | - | - |
| 15-190-100-610-302-000-0000-000 | General Supplies | 5,610 | (1,255) | 4,355 | 4,355 | - |
| 15-190-100-800-302-000-0000-000 | Other Objects | 1,500 | (660) | 840 | 840 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 642,382 | (79,626) | 562,756 | 562,756 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-302-000-0000-000 | Salaries of Teachers | 69,070 | - | 69,070 | 69,070 | - |
| **Total Resource Room/Resource Center** | | 69,070 | - | 69,070 | 69,070 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 69,070 | - | 69,070 | 69,070 | - |
| **Summer School - Instruction:** | | | | | | |
| 15-422-100-101-302-053-0000-000 | Salaries of Teachers | 5,040 | (1,479) | 3,561 | 3,561 | - |
| 15-422-100-106-302-053-0000-000 | Other Salaries for Instruction | 312 | (312) | - | - | - |
| **Total Summer School - Instruction** | | 5,352 | (1,791) | 3,561 | 3,561 | - |
| **Summer School - Support:** | | | | | | |
| 15-422-200-100-302-053-0000-000 | Salaries | 1,218 | (228) | 990 | 990 | - |
| **Total Summer School - Support** | | 1,218 | (228) | 990 | 990 | - |
| **Total Summer School** | | 6,570 | (2,019) | 4,551 | 4,551 | - |
| | **Total Instruction and At-Risk Programs** | 718,022 | (81,644) | 636,378 | 636,378 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-302-000-0000-000 | Salaries | 110,225 | (110,225) | - | - | - |
| 15-000-213-600-302-000-0000-000 | Supplies and Materials | 200 | (200) | - | - | - |
| **Total Undistributed Expenditures - Health Services** | | 110,425 | (110,425) | - | - | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-302-000-0000-000 | Salaries of Other Professional Staff | 146,725 | (77,655) | 69,070 | 69,070 | - |
| 15-000-218-600-302-000-0000-000 | Supplies and Materials | 200 | - | 200 | 200 | - |
| **Total Undist. Expend. - Guidance Services** | | 146,925 | (77,655) | 69,270 | 69,270 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-302-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 152,070 | 6,460 | 158,530 | 158,530 | - |
| 15-000-240-105-302-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 61,555 | (3,078) | 58,477 | 58,477 | - |
| 15-000-240-590-302-000-0000-000 | Other Purchased Services (400-500 series) | 50 | (50) | - | - | - |
| 15-000-240-600-302-000-0000-000 | Supplies and Materials | 1,200 | (609) | 591 | 591 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 214,875 | 2,723 | 217,598 | 217,598 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-302-000-0000-000 | Salaries | 59,005 | - | 59,005 | 59,005 | - |
| 15-000-262-107-302-000-0000-000 | Salaries of Non-instructional Aides | 11,745 | 532 | 12,277 | 12,277 | - |
| 15-000-262-610-302-000-0000-000 | General Supplies | 150 | (150) | - | - | - |
| **Total Undist. Expend. - Custodial Services** | | 70,900 | 382 | 71,282 | 71,282 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-302-000-0000-000 | Salaries | 62,362 | - | 62,362 | 62,362 | - |
| **Total Undist. Expend. - Security** | | 62,362 | - | 62,362 | 62,362 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 133,262 | 382 | 133,644 | 133,644 | - |
| **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 | (628) | 1,372 | 1,372 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 2,000 | (628) | 1,372 | 1,372 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-302-000-0000-000 | Social Security Contributions | 15,395 | 1,859 | 17,254 | 17,254 | - |
| 15-000-291-249-302-000-0000-000 | Other Retirement Contributions - Regular | 18,948 | (5,966) | 12,982 | 12,982 | - |
| 15-000-291-270-302-000-0000-000 | Health Benefits | 301,986 | 2,772 | 304,758 | 304,758 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 336,329 | (1,335) | 334,994 | 334,994 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 336,329 | (1,335) | 334,994 | 334,994 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 943,816 | (186,938) | 756,878 | 756,878 | - |
| **TOTAL CURRENT EXPENDITURES** | | 1,661,838 | (268,582) | 1,393,256 | 1,393,256 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 1,661,838 | (268,582) | 1,393,256 | 1,393,256 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 1,661,838 | (268,582) | 1,393,256 | 1,393,256 | - |
| **Total Other Financing Sources** | | 1,661,838 | (268,582) | 1,393,256 | 1,393,256 | - |
| **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, 2025**

| School: No. 307 (John F. Kennedy High School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-140-100-101-307-000-0000-000 | Grades 9-12 - Salaries of Teachers | 11,367,427 | (1,482,088) | 9,885,339 | 9,885,339 | - |
| 15-140-100-101-307-056-0000-000 | Grades 9-12 - Salaries of Teachers | 17,000 | (924) | 16,076 | 16,076 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-320-307-000-0000-000 | Purchased Professional-Educational Services | 15,000 | (3,000) | 12,000 | 12,000 | - |
| 15-190-100-500-307-000-0000-000 | Other Purchased Services (400-500 series) | 35,000 | (1,815) | 33,185 | 33,185 | - |
| 15-190-100-610-307-000-0000-000 | General Supplies | 75,000 | 12,611 | 87,611 | 87,611 | - |
| 15-190-100-800-307-000-0000-000 | Other Objects | 10,804 | (9,429) | 1,375 | 1,375 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 11,520,231 | (1,484,646) | 10,035,585 | 10,035,585 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Mild:** | | | - | | | |
| 15-201-100-101-307-000-0000-000 | Salaries of Teachers | 100,225 | 16,520 | 116,745 | 116,745 | - |
| 15-201-100-106-307-000-0000-000 | Other Salaries for Instruction | 53,482 | (6,685) | 46,797 | 46,797 | - |
| 15-201-100-610-307-000-0000-000 | General Supplies | 12,000 | (1,197) | 10,803 | 10,803 | - |
| **Total Intellectual Disability - Mild** | | 165,707 | 8,638 | 174,345 | 174,345 | - |
| **Learning and/or Language Disabilities - Mild/Moderate** | | | | | | |
| 15-204-100-101-307-000-0000-000 | Salaries of Teachers | 679,244 | (26,093) | 653,151 | 653,151 | - |
| 15-204-100-106-307-000-0000-000 | Other Salaries for Instruction | 311,722 | (58,143) | 253,579 | 253,579 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 990,966 | (84,236) | 906,730 | 906,730 | - |
| **Emotional Regulation Impairment:** | | | | | | |
| 15-209-100-101-307-000-0000-000 | Salaries of Teachers | 102,867 | - | 102,867 | 102,867 | - |
| 15-209-100-106-307-000-0000-000 | Other Salaries for Instruction | 106,584 | - | 106,584 | 106,584 | - |
| **Total Emotional Regulation Impairment** | | 209,451 | - | 209,451 | 209,451 | - |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-101-307-000-0000-000 | Salaries of Teachers | 182,460 | - | 182,460 | 182,460 | - |
| 15-212-100-106-307-000-0000-000 | Other Salaries for Instruction | 152,660 | 359 | 153,019 | 153,019 | - |
| **Total Multiple Disabilities** | | 335,120 | 359 | 335,479 | 335,479 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-307-000-0000-000 | Salaries of Teachers | 2,040,278 | (537,226) | 1,503,052 | 1,503,052 | - |
| 15-213-100-106-307-000-0000-000 | Other Salaries for Instruction | 55,554 | 12,494 | 68,048 | 68,048 | - |
| **Total Resource Room/Resource Center** | | 2,095,832 | (524,732) | 1,571,100 | 1,571,100 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 3,797,076 | (599,971) | 3,197,105 | 3,197,105 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-307-000-0000-000 | Salaries of Teachers | 876,525 | 113,110 | 989,635 | 989,635 | - |
| 15-240-100-500-307-000-0000-000 | Other Purchased Services (400-500 series) | 3,000 | (3,000) | - | - | - |
| 15-240-100-610-307-000-0000-000 | General Supplies | 14,000 | (87) | 13,913 | 13,913 | - |
| **Total Bilingual Education - Instruction** | | 893,525 | 110,024 | 1,003,549 | 1,003,549 | - |
| **School-Spon. Cocurricular Actvts. - Inst.:** | | | | | | |
| 15-401-100-100-307-053-0000-000 | Salaries | 35,913 | 21,578 | 57,491 | 57,491 | - |
| **Total School-Spon. Cocurricular Actvts. - Inst.** | | 35,913 | 21,578 | 57,491 | 57,491 | - |
| **School-Spon. Cocurricular Athletics - Inst.:** | | | | | | |
| 15-402-100-100-307-000-0000-000 | Salaries | 743,814 | (35,859) | 707,955 | 707,955 | - |
| 15-402-100-500-307-000-0000-000 | Purchased Services (300-500 series) | 144,161 | 18,895 | 163,056 | 163,056 | - |
| 15-402-100-600-307-000-0000-000 | Supplies and Materials | 83,165 | 1,406 | 84,571 | 84,571 | - |
| 15-402-100-800-307-000-0000-000 | Other Objects | 13,000 | (12,274) | 726 | 726 | - |
| **Total School-Spon. Cocurricular Athletics - Inst.** | | 984,140 | (27,833) | 956,307 | 956,307 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-307-053-0000-000 | Salaries of Teachers | 15,000 | (12,840) | 2,160 | 2,160 | - |
| **Total Before/After School Programs** | | 15,000 | (12,840) | 2,160 | 2,160 | - |
| | **Total Instruction and At-Risk Programs** | 17,245,885 | (1,993,688) | 15,252,197 | 15,252,197 | - |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-105-307-000-0000-000 | Salaries | 130,022 | (11,578) | 118,444 | 118,444 | - |
| 15-000-211-173-307-000-0000-000 | Salaries of Family Liaisons and Comm. Parent Inv. Specialists | 117,456 | - | 117,456 | 117,456 | - |
| 15-000-211-174-307-000-0000-000 | Salaries of Community/School Coordinators | 218,289 | - | 218,289 | 218,289 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 465,767 | (11,578) | 454,189 | 454,189 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-307-000-0000-000 | Salaries | 219,197 | 11,866 | 231,063 | 231,063 | - |
| 15-000-213-600-307-000-0000-000 | Supplies and Materials | 3,500 | (1,953) | 1,547 | 1,547 | - |
| **Total Undistributed Expenditures - Health Services** | | 222,697 | 9,913 | 232,610 | 232,610 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-307-000-0000-000 | Salaries of Other Professional Staff | 1,106,384 | (42,177) | 1,064,207 | 1,064,207 | - |
| 15-000-218-105-307-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 61,365 | (56,251) | 5,114 | 5,114 | - |
| 15-000-218-600-307-000-0000-000 | Supplies and Materials | 12,000 | (1,972) | 10,028 | 10,028 | - |
| **Total Undist. Expend. - Guidance Services** | | 1,179,749 | (100,401) | 1,079,348 | 1,079,348 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-102-307-000-0000-000 | Salaries of Supervisor of Instruction | 464,139 | (14,749) | 449,390 | 449,390 | - |
| 15-000-221-104-307-000-0000-000 | Salaries of Other Professional Staff | 106,667 | 3,390 | 110,057 | 110,057 | - |
| 15-000-221-320-307-000-0000-000 | Purchased Prof- Educational Services | 12,000 | (12,000) | - | - | - |
| **Total Undist. Expend. - Improvement of Inst. Serv.** | | 582,806 | (23,359) | 559,447 | 559,447 | - |
| **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 | (19,236) | 764 | 764 | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 20,000 | (19,236) | 764 | 764 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 307 (John F. Kennedy High School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **Undist. Expend. - Support Serv. - School Admin.** | | | | | | |
| 15-000-240-103-307-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 902,859 | (226,255) | 676,604 | 676,604 | - |
| 15-000-240-105-307-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 527,251 | (27,753) | 499,498 | 499,498 | - |
| 15-000-240-600-307-000-0000-000 | Supplies and Materials | 15,000 | 9,880 | 24,880 | 24,880 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 1,445,110 | (244,128) | 1,200,982 | 1,200,982 | - |
| **Undist. Expend. - Custodial Services** | | | | | | |
| 15-000-262-100-307-000-0000-000 | Salaries | 153,110 | (16,561) | 136,549 | 136,549 | - |
| 15-000-262-610-307-000-0000-000 | General Supplies | 4,473 | (532) | 3,941 | 3,941 | - |
| **Total Undist. Expend. - Custodial Services** | | 157,583 | (17,093) | 140,490 | 140,490 | - |
| **Undist. Expend. - Security** | | | | | | |
| 15-000-266-100-307-000-0000-000 | Salaries | 228,198 | 2,880 | 231,078 | 231,078 | - |
| 15-000-266-610-307-000-0000-000 | General Supplies | 5,000 | (519) | 4,481 | 4,481 | - |
| **Total Undist. Expend. - Security** | | 233,198 | 2,361 | 235,559 | 235,559 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 390,781 | (14,732) | 376,049 | 376,049 | - |
| **Undist. Expend. - Student Transportation Serv.** | | | | | | |
| 15-000-270-512-307-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 151,118 | (11,909) | 139,209 | 139,209 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 151,118 | (11,909) | 139,209 | 139,209 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-307-000-0000-000 | Social Security Contributions | 229,039 | 53,561 | 282,600 | 282,600 | - |
| 15-000-291-249-307-000-0000-000 | Other Retirement Contributions - Regular | 640,283 | (214,501) | 425,782 | 425,782 | - |
| 15-000-291-270-307-000-0000-000 | Health Benefits | 6,298,329 | 544,828 | 6,843,157 | 6,843,157 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 7,167,651 | 383,888 | 7,551,539 | 7,551,539 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 7,167,651 | 383,888 | 7,551,539 | 7,551,539 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 11,630,679 | (36,542) | 11,594,137 | 11,594,137 | - |
| **TOTAL CURRENT EXPENDITURES** | | 28,876,564 | (2,030,230) | 26,846,334 | 26,846,334 | - |
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| **Regular Program - Instruction:** | | | | | | |
| 15-140-100-730-307-000-0000-000 | Grades 9-12 | 5,000 | (5,000) | - | - | - |
| **Special Education - Instruction:** | | | | | | |
| 15-201-100-730-307-000-0000-000 | Intellectual Disability - Mild | 12,000 | (12,000) | - | - | - |
| 15-402-100-730-307-000-0000-000 | School-Sponsored Co-Curricular and Extra-Curricular Activity | 18,000 | 3,094 | 21,094 | 21,094 | - |
| **TOTAL CAPITAL OUTLAY** | | 35,000 | (13,906) | 21,094 | 21,094 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 28,911,564 | (2,044,136) | 26,867,428 | 26,867,428 | - |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 28,911,564 | (2,044,136) | 26,867,428 | 26,867,428 | - |
| **Total Other Financing Sources** | | 28,911,564 | (2,044,136) | 26,867,428 | 26,867,428 | - |
| | | - | | | | |
| **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, 2025**

| School: No. 309 (School #16) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-309-000-0000-000 | Kindergarten - Salaries of Teachers | 173,818 | (65,916) | 107,902 | 107,902 | - |
| 15-120-100-101-309-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,164,097 | 13,245 | 1,177,342 | 1,177,342 | - |
| 15-120-100-101-309-056-0000-000 | Grades 1-5 - Salaries of Teachers | 12,000 | 1,989 | 13,989 | 13,989 | - |
| 15-130-100-101-309-000-0000-000 | Grades 6-8 - Salaries of Teachers | 1,013,692 | (328) | 1,013,364 | 1,013,364 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-309-000-0000-000 | Other Salaries for Instruction | 125,956 | (28,212) | 97,744 | 97,744 | - |
| 15-190-100-610-309-000-0000-000 | General Supplies | 30,000 | 22,896 | 52,896 | 52,896 | - |
| 15-190-100-800-309-000-0000-000 | Other Objects | - | 4,869 | 4,869 | 4,869 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,519,563 | (51,456) | 2,468,107 | 2,468,107 | - |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Intellectual Disability - Moderate:** | | | | | | |
| 15-202-100-101-309-000-0000-000 | Salaries of Teachers | 413,200 | (56,355) | 356,845 | 356,845 | - |
| 15-202-100-106-309-000-0000-000 | Other Salaries for Instruction | 140,803 | 44,236 | 185,039 | 185,039 | - |
| 15-202-100-610-309-000-0000-000 | General Supplies | 4,000 | (8) | 3,992 | 3,992 | - |
| **Total Intellectual Disability - Moderate** | | 558,003 | (12,128) | 545,875 | 545,875 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-309-000-0000-000 | Salaries of Teachers | 752,000 | (87,302) | 664,698 | 664,698 | - |
| 15-213-100-106-309-000-0000-000 | Other Salaries for Instruction | - | 24,448 | 24,448 | 24,448 | - |
| 15-213-100-610-309-000-0000-000 | General Supplies | 5,000 | (46) | 4,954 | 4,954 | - |
| **Total Resource Room/Resource Center** | | 757,000 | (62,901) | 694,099 | 694,099 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,315,003 | (75,029) | 1,239,974 | 1,239,974 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-309-000-0000-000 | Salaries of Teachers | 1,007,271 | (84,678) | 922,593 | 922,593 | - |
| 15-240-100-106-309-000-0000-000 | Other Salaries for Instruction | 37,036 | (5,617) | 31,419 | 31,419 | - |
| 15-240-100-610-309-000-0000-000 | General Supplies | 12,000 | (56) | 11,944 | 11,944 | - |
| **Total Bilingual Education - Instruction** | | 1,056,307 | (90,352) | 965,955 | 965,955 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-309-053-0000-000 | Salaries of Teachers | 35,780 | (18,511) | 17,269 | 17,269 | - |
| 15-421-100-106-309-053-0000-000 | Other Salaries for Instruction | 9,000 | 6,513 | 15,513 | 15,513 | - |
| **Total Before/After School Programs - Instruction** | | 44,780 | (11,999) | 32,781 | 32,781 | - |
| **Total Before/After School Programs** | | 44,780 | (11,999) | 32,781 | 32,781 | - |
| | **Total Instruction and At-Risk Programs** | 4,935,653 | (228,835) | 4,706,818 | 4,706,818 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-309-000-0000-000 | Salaries | 102,167 | - | 102,167 | 102,167 | - |
| 15-000-213-600-309-000-0000-000 | Supplies and Materials | 1,000 | (85) | 915 | 915 | - |
| **Total Undistributed Expenditures - Health Services** | | 103,167 | (85) | 103,082 | 103,082 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-309-000-0000-000 | Salaries of Other Professional Staff | 177,484 | (549) | 176,935 | 176,935 | - |
| **Total Undist. Expend. - Guidance Services** | | 177,484 | (549) | 176,935 | 176,935 | - |
| **Undist. Expend. - Instructional Staff Training Serv.:** | | | | | | |
| 15-000-223-320-309-000-0000-000 | Purchased Professional - Educational Service | 25,000 | (25,000) | - | - | - |
| **Total Undist. Expend. - Instructional Staff Training Serv.:** | | 25,000 | (25,000) | - | - | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-309-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 390,088 | 11,267 | 401,355 | 401,355 | - |
| 15-000-240-105-309-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 118,553 | - | 118,553 | 118,553 | - |
| 15-000-240-500-309-000-0000-000 | Other Purchased Services (400-500 series) | - | 1,846 | 1,846 | 1,846 | - |
| 15-000-240-600-309-000-0000-000 | Supplies and Materials | 9,000 | (2,080) | 6,920 | 6,920 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 517,641 | 11,033 | 528,674 | 528,674 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-309-000-0000-000 | Salaries | 71,555 | - | 71,555 | 71,555 | - |
| 15-000-262-107-309-000-0000-000 | Salaries of Non-instructional Aides | 57,642 | 1,535 | 59,177 | 59,177 | - |
| 15-000-262-610-309-000-0000-000 | General Supplies | 2,100 | - | 2,100 | 2,100 | - |
| **Total Undist. Expend. - Custodial Services** | | 131,297 | 1,535 | 132,832 | 132,832 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-309-000-0000-000 | Salaries | 56,537 | - | 56,537 | 56,537 | - |
| **Total Undist. Expend. - Security** | | 56,537 | - | 56,537 | 56,537 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 187,834 | 1,535 | 189,369 | 189,369 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-309-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 18,000 | (1,261) | 16,740 | 16,740 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 18,000 | (1,261) | 16,740 | 16,740 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-309-000-0000-000 | Social Security Contributions | 55,413 | 29,037 | 84,450 | 84,450 | - |
| 15-000-291-249-309-000-0000-000 | Other Retirement Contributions - Regular | 261,862 | (70,269) | 191,593 | 191,593 | - |
| 15-000-291-270-309-000-0000-000 | Health Benefits | 2,297,482 | 6,019 | 2,303,501 | 2,303,501 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,614,757 | (35,213) | 2,579,544 | 2,579,544 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,614,757 | (35,213) | 2,579,544 | 2,579,544 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,643,883 | (49,540) | 3,594,343 | 3,594,343 | - |
| **TOTAL CURRENT EXPENDITURES** | | 8,579,536 | (278,375) | 8,301,161 | 8,301,161 | - |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 309 (School #16) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL SCHOOL BASED EXPENDITURES** | 8,579,536 | (278,375) | 8,301,161 | 8,301,161 | - |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 8,579,536 | (278,375) | 8,301,161 | 8,301,161 | - |
| **Total Other Financing Sources** | 8,579,536 | (278,375) | 8,301,161 | 8,301,161 | - |
| **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, 2025**

| School: No. 313 (Dr. Hani Awadallah School) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-110-100-101-313-000-0000-000 | Kindergarten - Salaries of Teachers | 321,925 | - | 321,925 | 321,925 | - |
| 15-120-100-101-313-000-0000-000 | Grades 1-5 - Salaries of Teachers | 1,504,035 | (65,876) | 1,438,159 | 1,438,159 | - |
| 15-120-100-101-313-056-0000-000 | Grades 1-5 - Salaries of Teachers | 8,000 | (6,135) | 1,865 | 1,865 | - |
| 15-130-100-101-313-000-0000-000 | Grades 6-8 - Salaries of Teachers | 930,879 | (147,820) | 783,059 | 783,059 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-106-313-000-0000-000 | Other Salaries for Instruction | 161,579 | (18,703) | 142,876 | 142,876 | - |
| 15-190-100-610-313-000-0000-000 | General Supplies | 19,460 | 5,992 | 25,452 | 21,838 | 3,614 |
| 15-190-100-800-313-000-0000-000 | Other Objects | - | 505 | 505 | 505 | - |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,945,878 | (232,038) | 2,713,840 | 2,710,226 | 3,614 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-313-000-0000-000 | Salaries of Teachers | 206,290 | (60,282) | 146,008 | 146,008 | - |
| 15-204-100-106-313-000-0000-000 | Other Salaries for Instruction | 132,450 | (3,980) | 128,470 | 128,470 | - |
| 15-204-100-610-313-000-0000-000 | General Supplies | 6,000 | (176) | 5,824 | 5,824 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 344,740 | (64,439) | 280,301 | 280,301 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-313-000-0000-000 | Salaries of Teachers | 566,927 | (3,917) | 563,010 | 563,010 | - |
| 15-213-100-610-313-000-0000-000 | General Supplies | 4,000 | (15) | 3,985 | 3,985 | - |
| **Total Resource Room/Resource Center** | | 570,927 | (3,932) | 566,995 | 566,995 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 915,667 | (68,370) | 847,297 | 847,297 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-313-000-0000-000 | Salaries of Teachers | 773,496 | (80,259) | 693,237 | 693,237 | - |
| 15-240-100-610-313-000-0000-000 | General Supplies | 27,000 | (827) | 26,173 | 26,173 | - |
| **Total Bilingual Education - Instruction** | | 800,496 | (81,086) | 719,410 | 719,410 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-313-053-0000-000 | Salaries of Teachers | 8,400 | (8,400) | - | - | - |
| 15-421-100-106-313-061-0000-000 | Other Salaries for Instruction | 6,300 | (595) | 5,705 | 5,705 | - |
| **Total Before/After School Programs - Instruction** | | 14,700 | (8,995) | 5,705 | 5,705 | - |
| **Total Before/After School Programs** | | 14,700 | (8,995) | 5,705 | 5,705 | - |
| | **Total Instruction and At-Risk Programs** | 4,676,741 | (390,489) | 4,286,252 | 4,282,638 | 3,614 |
| **Undistributed Expend. - Attend. & Social Work:** | | | | | | |
| 15-000-211-100-313-000-0000-000 | Salaries | 17,812 | (89) | 17,723 | 17,723 | - |
| **Total Undistributed Expend. - Attend. & Social Work** | | 17,812 | (89) | 17,723 | 17,723 | - |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-600-313-000-0000-000 | Supplies and Materials | 500 | (2) | 498 | 498 | - |
| **Total Undistributed Expenditures - Health Services** | | 500 | (2) | 498 | 498 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-313-000-0000-000 | Salaries of Other Professional Staff | 164,988 | (54,085) | 110,903 | 110,903 | - |
| 15-000-218-600-313-000-0000-000 | Supplies and Materials | 500 | - | 500 | 500 | - |
| **Total Undist. Expend. - Guidance Services** | | 165,488 | (54,085) | 111,403 | 111,403 | - |
| **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.** | | 12,000 | - | 12,000 | 12,000 | - |
| **Undist. Expend. - Edu. Media Serv./Sch. Library:** | | | | | | |
| 15-000-222-100-313-000-0000-000 | Salaries | 108,067 | - | 108,067 | 108,067 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 108,067 | - | 108,067 | 108,067 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-313-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 263,192 | 6,780 | 269,972 | 269,972 | - |
| 15-000-240-105-313-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 111,010 | - | 111,010 | 111,010 | - |
| 15-000-240-590-313-000-0000-000 | Other Purchased Services (400-500 series) | 1,500 | (1,500) | - | - | - |
| 15-000-240-600-313-000-0000-000 | Supplies and Materials | 3,500 | - | 3,500 | 3,491 | 9 |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 379,202 | 5,280 | 384,482 | 384,473 | 9 |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-313-000-0000-000 | Salaries | 70,805 | (5,900) | 64,905 | 64,905 | - |
| 15-000-262-107-313-000-0000-000 | Salaries of Non-instructional Aides | 35,235 | 1,595 | 36,830 | 36,830 | - |
| 15-000-262-610-313-000-0000-000 | General Supplies | 1,410 | (12) | 1,398 | 1,398 | - |
| **Total Undist. Expend. - Custodial Services** | | 107,450 | (4,317) | 103,133 | 103,133 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-313-000-0000-000 | Salaries | 59,987 | - | 59,987 | 59,987 | - |
| 15-000-266-610-313-000-0000-000 | General Supplies | 500 | (22) | 478 | 478 | - |
| **Total Undist. Expend. - Security** | | 60,487 | (22) | 60,465 | 60,465 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 167,937 | (4,339) | 163,598 | 163,598 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-313-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 12,000 | (6,512) | 5,488 | 5,488 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 12,000 | (6,512) | 5,488 | 5,488 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-313-000-0000-000 | Social Security Contributions | 46,786 | 18,932 | 65,718 | 65,718 | - |
| 15-000-291-249-313-000-0000-000 | Other Retirement Contributions - Regular | 173,484 | (43,123) | 130,361 | 130,361 | - |
| 15-000-291-270-313-000-0000-000 | Health Benefits | 2,136,946 | 5,686 | 2,142,632 | 2,142,632 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,357,216 | (18,505) | 2,338,711 | 2,338,711 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,357,216 | (18,505) | 2,338,711 | 2,338,711 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,220,222 | (78,252) | 3,141,970 | 3,141,961 | 9 |
| **TOTAL CURRENT EXPENDITURES** | | 7,896,963 | (468,741) | 7,428,222 | 7,424,599 | 3,623 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| School: No. 313 (Dr. Hani Awadallah School) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|
| **TOTAL SCHOOL BASED EXPENDITURES** | 7,896,963 | (468,741) | 7,428,222 | 7,424,599 | 3,623 |
| **Other Financing Sources:** | | | | | |
| **Operating Transfer In** | 7,896,963 | (468,741) | 7,428,222 | 7,424,599 | 3,623 |
| **Total Other Financing Sources** | 7,896,963 | (468,741) | 7,428,222 | 7,424,599 | 3,623 |
| **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, 2025**

| School: No. 316 (New Roberto Clemente) | | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **REGULAR PROGRAMS - INSTRUCTION** | | | | | | |
| **Regular Programs - Instruction:** | | | | | | |
| 15-130-100-101-316-000-0000-000 | Grades 6-8 - Salaries of Teachers | 2,138,089 | (268,243) | 1,869,846 | 1,869,846 | - |
| 15-130-100-101-316-056-0000-000 | Grades 6-8 - Salaries of Teachers | 4,000 | (2,254) | 1,746 | 1,746 | - |
| **Regular Programs - Undistributed Instruction:** | | | | | | |
| 15-190-100-610-316-000-0000-000 | General Supplies | 27,000 | (5,790) | 21,210 | 19,841 | 1,369 |
| | **TOTAL REGULAR PROGRAMS - INSTRUCTION** | 2,169,089 | (276,288) | 1,892,801 | 1,891,432 | 1,369 |
| **SPECIAL EDUCATION - INSTRUCTION** | | | | | | |
| **Learning and/or Language Disabilities - Mild/Moderate:** | | | | | | |
| 15-204-100-101-316-000-0000-000 | Salaries of Teachers | 278,270 | 25,245 | 303,515 | 303,515 | - |
| 15-204-100-106-316-000-0000-000 | Other Salaries for Instruction | 195,671 | (13,935) | 181,736 | 181,736 | - |
| 15-204-100-610-316-000-0000-000 | General Supplies | 12,000 | (5,104) | 6,896 | 6,896 | - |
| **Total Learning and/or Language Disabilities - Mild/Moderate** | | 485,941 | 6,207 | 492,148 | 492,148 | - |
| **Multiple Disabilities:** | | | | | | |
| 15-212-100-101-316-000-0000-000 | Salaries of Teachers | 102,167 | - | 102,167 | 102,167 | - |
| 15-212-100-106-316-000-0000-000 | Other Salaries for Instruction | 57,754 | (4,689) | 53,065 | 53,065 | - |
| **Total Multiple Disabilities** | | 159,921 | (4,689) | 155,232 | 155,232 | - |
| **Resource Room/Resource Center:** | | | | | | |
| 15-213-100-101-316-000-0000-000 | Salaries of Teachers | 401,779 | (161,771) | 240,008 | 240,008 | - |
| **Total Resource Room/Resource Center** | | 401,779 | (161,771) | 240,008 | 240,008 | - |
| | **TOTAL SPECIAL EDUCATION - INSTRUCTION** | 1,047,641 | (160,253) | 887,388 | 887,388 | - |
| **Bilingual Education - Instruction:** | | | | | | |
| 15-240-100-101-316-000-0000-000 | Salaries of Teachers | 1,515,946 | (497,639) | 1,018,307 | 1,018,307 | - |
| 15-240-100-610-316-000-0000-000 | General Supplies | 24,000 | (14,211) | 9,789 | 9,789 | - |
| **Total Bilingual Education - Instruction** | | 1,539,946 | (511,849) | 1,028,097 | 1,028,097 | - |
| **Before/After School Programs - Instruction:** | | | | | | |
| 15-421-100-101-316-053-0000-000 | Salaries of Teachers | 8,400 | (8,015) | 385 | 385 | - |
| 15-421-100-106-316-053-0000-000 | Other Salaries for Instruction | 700 | (25) | 675 | 675 | - |
| **Total Before/After School Programs - Instruction** | | 9,100 | (8,040) | 1,060 | 1,060 | - |
| **Total Before/After School Programs** | | 9,100 | (8,040) | 1,060 | 1,060 | - |
| | **Total Instruction and At-Risk Programs** | 4,765,776 | (956,431) | 3,809,345 | 3,807,977 | 1,369 |
| **Undistributed Expenditures - Health Services:** | | | | | | |
| 15-000-213-100-316-000-0000-000 | Salaries | 104,325 | - | 104,325 | 104,325 | - |
| 15-000-213-600-316-000-0000-000 | Supplies and Materials | 1,500 | (234) | 1,266 | 1,266 | - |
| **Total Undistributed Expenditures - Health Services** | | 105,825 | (234) | 105,591 | 105,591 | - |
| **Undist. Expend. - Guidance Services:** | | | | | | |
| 15-000-218-104-316-000-0000-000 | Salaries of Other Professional Staff | 174,153 | (1,575) | 172,578 | 172,578 | - |
| 15-000-218-600-316-000-1100-000 | Supplies and Materials | 250 | (101) | 149 | 149 | - |
| **Total Undist. Expend. - Guidance Services** | | 174,403 | (1,676) | 172,727 | 172,727 | - |
| **Undist. Expend. - Improvement of Inst. Serv.:** | | | | | | |
| 15-000-221-320-316-000-0000-000 | 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:** | | | | | | |
| 15-000-222-100-316-000-0000-000 | Salaries | 63,190 | - | 63,190 | 63,190 | - |
| **Total Undist. Expend. - Edu. Media Serv./Sch. Library** | | 63,190 | - | 63,190 | 63,190 | - |
| **Undist. Expend. - Support Serv. - School Admin.:** | | | | | | |
| 15-000-240-103-316-000-0000-000 | Salaries of Principals/Assistant Principals/Program Directors | 581,155 | 11,595 | 592,750 | 592,750 | - |
| 15-000-240-105-316-000-0000-000 | Salaries of Secretarial and Clerical Assistants | 171,340 | (69,472) | 101,868 | 101,868 | - |
| 15-000-240-580-316-000-0000-000 | Other Purchased Services (400-500 series) | 6,420 | (1,266) | 5,154 | 5,154 | - |
| 15-000-240-600-316-000-0000-000 | Supplies and Materials | 2,500 | (1,023) | 1,477 | 1,477 | - |
| 15-000-240-800-316-000-0000-000 | Other Objects | - | 820 | 820 | 820 | - |
| **Total Undist. Expend. - Support Serv. - School Admin.** | | 761,415 | (59,346) | 702,069 | 702,069 | - |
| **Undist. Expend. - Custodial Services:** | | | | | | |
| 15-000-262-100-316-000-0000-000 | Salaries | 135,810 | (1,770) | 134,040 | 134,040 | - |
| 15-000-262-107-316-000-0000-000 | Salaries of Non-instructional Aides | 104,622 | (12,859) | 91,763 | 91,763 | - |
| 15-000-262-610-316-000-0000-000 | General Supplies | 1,358 | (1,098) | 260 | 260 | - |
| **Total Undist. Expend. - Custodial Services** | | 241,790 | (15,727) | 226,063 | 226,063 | - |
| **Undist. Expend. - Security:** | | | | | | |
| 15-000-266-100-316-000-0000-000 | Salaries | 57,287 | (28,643) | 28,644 | 28,644 | - |
| 15-000-266-610-316-000-0000-000 | General Supplies | 500 | (500) | - | - | - |
| **Total Undist. Expend. - Security** | | 57,787 | (29,143) | 28,644 | 28,644 | - |
| **Total Undist. Expend. - Oper. & Maint. Of Plant** | | 299,577 | (44,871) | 254,706 | 254,706 | - |
| **Undist. Expend. - Student Transportation Serv.:** | | | | | | |
| 15-000-270-512-316-000-0000-000 | Sal. For Pup. Trans. (Other than Bet. Home and School) | 5,000 | (2,354) | 2,646 | 2,646 | - |
| **Total Undist. Expend. - Student Transportation Serv.** | | 5,000 | (2,354) | 2,646 | 2,646 | - |
| **UNALLOCATED BENEFITS** | | | | | | |
| 15-000-291-220-316-000-0000-000 | Social Security Contributions | 56,460 | 14,452 | 70,912 | 70,912 | - |
| 15-000-291-249-316-000-0000-000 | Other Retirement Contributions - Regular | 207,678 | (56,883) | 150,795 | 150,795 | - |
| 15-000-291-270-316-000-0000-000 | Health Benefits | 1,837,442 | 18,168 | 1,855,610 | 1,855,610 | - |
| **TOTAL UNALLOCATED BENEFITS** | | 2,101,580 | (24,263) | 2,077,317 | 2,077,317 | - |
| **TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS** | | 2,101,580 | (24,263) | 2,077,317 | 2,077,317 | - |
| **TOTAL UNDISTRIBUTED EXPENDITURES** | | 3,522,990 | (132,743) | 3,390,247 | 3,390,247 | - |
| **TOTAL CURRENT EXPENDITURES** | | 8,288,766 | (1,089,174) | 7,199,592 | 7,198,223 | 1,369 |

**PATERSON PUBLIC SCHOOLS**
**BLENDED RESOURCE FUND 15**
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | School: No. 316 (New Roberto Clemente) | Original Budget | Budget Adjustments | Final Budget | Actual | Variance Final to Actual |
|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | |
| **Equipment** | | | | | | |
| 15-000-240-730-316-000-0000-000 | Undistributed Expenditures - School Admin. | - | 3,702 | 3,702 | 3,702 | - |
| **TOTAL CAPITAL OUTLAY** | | - | 3,702 | 3,702 | 3,702 | - |
| **TOTAL SCHOOL BASED EXPENDITURES** | | 8,288,766 | (1,085,473) | 7,203,293 | 7,201,925 | 1,369 |
| **Other Financing Sources:** | | | | | | |
| | **Operating Transfer In** | 8,288,766 | (1,085,473) | 7,203,293 | 7,201,925 | 1,369 |
| **Total Other Financing Sources** | | 8,288,766 | (1,085,473) | 7,203,293 | 7,201,925 | 1,369 |
| **Excess (Deficiency) of Other Financing Sources Over** | | | | | | |
| | **(Under) Expenditures and Other Financing (Uses)** | - | - | - | - | - |
| **Fund Balance, July 1** | | - | - | - | - | - |
| **Fund Balance, June 30** | | - | - | - | - | - |

# SPECIAL REVENUE FUND

EXHIBIT E-1

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1a) | 231 Title I Part A 2024-2025 | 238 Title I SIA 2024-2025 | 241 Title III Part A 2024-2025 | 242 Title III Immigrant 2024-2025 | 250 IDEA Basic 2024-2025 | 253 IDEA Preschool 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,177,010 | | | | | | | 1,177,010 |
| State Sources | 51,263,061 | | | | | | | 51,263,061 |
| Federal Sources | 11,041,238 | 22,619,664 | 3,728,526 | 1,206,354 | 381,494 | 6,827,763 | 172,096 | 45,977,135 |
| **Total Revenues** | 63,481,309 | 22,619,664 | 3,728,526 | 1,206,354 | 381,494 | 6,827,763 | 172,096 | 98,417,206 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | 5,338,968 | 1,039,257 | 1,655,874 | | | | | 8,034,099 |
| Salaries of Secretarial and Clerical Asst. (105) | 1,086 | | | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | 2,469,140 | 34,600 | 8,500 | | | | | 2,512,240 |
| Purchased Professional and Technical Services (300) | 149,359 | 27,200 | | | | | | 176,559 |
| Other Purchased Services (400-500 series) | 1,112,623 | 391,773 | 12,350 | 54,810 | 39,776 | | | 1,611,332 |
| Tuition (560-570) | 94,527 | | | | | 5,686,852 | 166,621 | 5,948,000 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 2,175,944 | 523,344 | 173,524 | 99,655 | 341,718 | 148,068 | 5,475 | 3,467,728 |
| Textbooks (640) | 9,241 | | | | | | | 9,241 |
| Other Objects (800,890) | 43,360 | | | | | | | 43,360 |
| **Total Instruction** | 11,396,894 | 2,016,174 | 1,850,248 | 154,465 | 381,494 | 5,834,920 | 172,096 | 21,806,291 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 685,838 | 179,804 | 70,482 | | | | | 936,124 |
| Salaries of Supervisors of Instruction (102) | 461,625 | | | | | | | 461,625 |
| Salaries of Principal / Directors (103) | 332,395 | | | | | | | 332,395 |
| Salaries of Other Professional Staff (104) | 1,455,465 | | | | | 104,133 | | 1,559,598 |
| Salaries of Secretarial and Clerical Asst. (105) | 468,209 | | | | | | | 468,209 |
| Other Salaries (110) | 487,204 | | | | | | | 487,204 |
| Salaries of Family/Parent Liaison (173) | 68,300 | | | | | | | 68,300 |
| Salaries of Facilitators (176) | 1,128,719 | | | | | | | 1,128,719 |
| Personal Services - Employee Benefits (200 270) | 6,139,313 | 317,122 | 1,095,326 | | | 105,599 | | 7,657,360 |
| Purchased Educational Services - Contracted Pre-K (321) | 31,296,856 | | | | | | | 31,296,856 |
| Purchased Professional - Educational Services (300,320,325,329) | 6,748,044 | 1,282,912 | 687,378 | 31,500 | | 633,654 | | 9,383,488 |
| Other Purchased Professional Services (330) | 33,280 | | | | | | | 33,280 |
| Other Purchased Services (400-500 series) | 723,716 | 452,521 | | | | | | 1,176,237 |
| Contr. Serv.-Trans. - Field Trips (516) | 6,004 | | | | | | | 6,004 |
| Tuition (560-570) | 32,974 | | | | | | | 32,974 |
| Travel (580) | 27,716 | 11,241 | | | | 18,714 | | 57,671 |
| Supplies & Materials (600-610) | 391,270 | 335,649 | 25,092 | | | 128,118 | | 880,129 |
| Transportation (655) | - | | | | | 1,225 | | 1,225 |
| Other Objects (800-890) | 62,787 | | | | | 1,400 | | 64,187 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 51,606,054 | 2,579,249 | 1,878,278 | 31,500 | - | 992,843 | - | 57,087,924 |

**continued**

EXHIBIT E-1

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1a) | 231 Title I Part A 2024-2025 | 238 Title I SIA 2024-2025 | 241 Title III Part A 2024-2025 | 242 Title III Immigrant 2024-2025 | 250 IDEA Basic 2024-2025 | 253 IDEA Preschool 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | 2,560,285 | | | | | | | 2,560,285 |
| Instructional Equipment | 36,129 | 49,776 | | | | | | 85,905 |
| **Total Facilities Acquisition and Construction Services** | 2,596,414 | 49,776 | - | - | - | - | - | 2,646,190 |
| **Transfer to Charter Schools** | 1,305,124 | - | - | - | - | | - | 1,305,124 |
| **Sub-Total Expenditures** | 66,904,486 | 4,645,199 | 3,728,526 | 185,965 | 381,494 | 6,827,763 | 172,096 | 82,845,529 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | 3,367,329 | | | | | | | 3,367,329 |
| Contribution to School Based Budgets | - | (17,974,465) | | (1,020,389) | | | | (18,994,854) |
| **Sub-Total Other Financing Sources (Uses)** | 3,367,329 | (17,974,465) | - | (1,020,389) | - | - | - | (15,627,525) |
| **Total Outflows** | 63,537,157 | 22,619,664 | 3,728,526 | 1,206,354 | 381,494 | 6,827,763 | 172,096 | 98,473,054 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

EXHIBIT E-1a

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1b) | 280 Title IV Support & Academy 2024-2025 | 378 Carl D. Perkins 2024-2025 | 451 PCWD NJYC 2024-2025 | 455 High Impact Tutoring Grant 2024-2025 | 460 Full Service Comm. School Schools #TAUB, EHS, INT, 10 2024-2025 | 460 Full Service Comm. School Schools #TAUB, EHS, INT, 10 2023-2024 | Total Carried 2024-2025 |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,177,010 | | | | | | | 1,177,010 |
| State Sources | 51,263,061 | | | | | | | 51,263,061 |
| Federal Sources | 7,984,845 | 30,000 | 172,104 | 226,152 | 115,887 | 1,416,514 | 1,095,736 | 11,041,238 |
| **Total Revenues** | 60,424,916 | 30,000 | 172,104 | 226,152 | 115,887 | 1,416,514 | 1,095,736 | 63,481,309 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | 5,135,977 | | 10,097 | 102,709 | 35,502 | 41,864 | 12,819 | 5,338,968 |
| Salaries of Secretarial and Clerical Asst. (105) | 1,086 | | | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | 2,461,076 | | | | 8,064 | | | 2,469,140 |
| Purchased Professional and Technical Services (300) | 127,504 | | 21,855 | | | | | 149,359 |
| Other Purchased Services (400-500 series) | 1,112,623 | | | | | | | 1,112,623 |
| Tuition (560-570) | 94,527 | | | | | | | 94,527 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 2,029,909 | | 77,815 | | 47,351 | 9,462 | 11,407 | 2,175,944 |
| Textbooks (640) | 9,241 | | | | | | | 9,241 |
| Other Objects (800,890) | 41,916 | | 1,444 | | | | | 43,360 |
| **Total Instruction** | 11,016,505 | - | 111,211 | 102,709 | 90,917 | 51,326 | 24,226 | 11,396,894 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 518,869 | | 2,363 | | 20,099 | 89,966 | 54,541 | 685,838 |
| Salaries of Supervisors of Instruction (102) | 461,625 | | | | | | | 461,625 |
| Salaries of Principal / Directors (103) | 332,395 | | | | | | | 332,395 |
| Salaries of Other Professional Staff (104) | 1,455,465 | | | | | | | 1,455,465 |
| Salaries of Secretarial and Clerical Asst. (105) | 444,483 | | | 23,726 | | | | 468,209 |
| Other Salaries (110) | 487,204 | | | | | | | 487,204 |
| Salaries of Family/Parent Liaison (173) | 68,300 | | | | | | | 68,300 |
| Salaries of Facilitators (176) | 1,128,719 | | | | | | | 1,128,719 |
| Personal Services - Employee Benefits (200,270) | 6,018,359 | | 1,160 | 89,565 | 4,871 | 15,421 | 9,937 | 6,139,313 |
| Purchased Educational Services - Contracted Pre-K (321) | 31,296,856 | | | | | | | 31,296,856 |
| Purchased Professional - Educational Services (300,320,325,329) | 4,454,513 | 30,000 | 6,480 | | | 1,250,019 | 1,007,032 | 6,748,044 |
| Other Purchased Professional Services (330) | 33,280 | | | | | | | 33,280 |
| Other Purchased Services (400-500 series) | 704,737 | | 18,979 | | | | | 723,716 |
| Contr. Serv.-Trans. - Field Trips (516) | 6,004 | | | | | | | 6,004 |
| Tuition (560-570) | 32,974 | | | | | | | 32,974 |
| Travel (580) | 17,934 | | | | | 9,782 | | 27,716 |
| Supplies & Materials (600-610) | 381,118 | | | 10,152 | | | | 391,270 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | 62,787 | | | | | | | 62,787 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 48,961,961 | 30,000 | 28,982 | 123,443 | 24,970 | 1,365,188 | 1,071,510 | 51,606,054 |

**continued**

EXHIBIT E-1a

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1b) | 280 Title IV Support & Academy 2024-2025 | 378 Carl D. Perkins 2024-2025 | 451 PCWD NJYC 2024-2025 | 455 High Impact Tutoring Grant 2024-2025 | 460 Full Service Comm. School Schools #TAUB, EHS, INT, 10 2024-2025 | 460 Full Service Comm. School Schools #TAUB, EHS, INT, 10 2023-2024 | Total Carried 2024-2025 |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | 2,560,285 | | | | | | | 2,560,285 |
| Instructional Equipment | 4,218 | | 31,911 | | | | | 36,129 |
| **Total Facilities Acquisition and Construction Services** | 2,564,503 | - | 31,911 | - | - | - | - | 2,596,414 |
| **Transfer to Charter Schools** | 1,305,124 | - | - | - | - | - | - | 1,305,124 |
| **Sub-Total Expenditures** | 63,848,093 | 30,000 | 172,104 | 226,152 | 115,887 | 1,416,514 | 1,095,736 | 66,904,486 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | 3,367,329 | | | | | | | 3,367,329 |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | 3,367,329 | - | - | - | - | - | - | 3,367,329 |
| **Total Outflows** | 60,480,764 | 30,000 | 172,104 | 226,152 | 115,887 | 1,416,514 | 1,095,736 | 63,537,157 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1c) | 470 Full Service Comm. School School #16/ATM 2024-2025 | 470 Full Service Comm. School School #16/ATM 2023-2024 | 474 21st Century CCLC 2024-2025 | 487 ARP ESSER III 2024-2025 | 488 ESSER III Accelerated Learning 2024-2025 | 489 ESSER III Summer Learning 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,177,010 | | | | | | | 1,177,010 |
| State Sources | 51,263,061 | | | | | | | 51,263,061 |
| Federal Sources | 2,099,503 | 350,235 | 101,383 | 432,910 | 3,541,799 | 1,450,667 | 8,348 | 7,984,845 |
| **Total Revenues** | 54,539,574 | 350,235 | 101,383 | 432,910 | 3,541,799 | 1,450,667 | 8,348 | 60,424,916 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | 4,353,606 | 8,006 | 8,019 | 189,517 | 564,155 | 4,326 | 8,348 | 5,135,977 |
| Salaries of Secretarial and Clerical Asst. (105) | 1,086 | | | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | 2,279,089 | 5,875 | 5,106 | 47,462 | 123,544 | | | 2,461,076 |
| Purchased Professional and Technical Services (300) | 107,554 | | | 19,950 | - | | | 127,504 |
| Other Purchased Services (400-500 series) | 14,336 | | | | 1,098,287 | | | 1,112,623 |
| Tuition (560-570) | 94,527 | | | | | | | 94,527 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 198,636 | 2,700 | 1,794 | 15,230 | 375,348 | 1,436,201 | | 2,029,909 |
| Textbooks (640) | 9,241 | | | | | | | 9,241 |
| Other Objects (800,890) | 26,677 | | | 15,239 | | | | 41,916 |
| **Total Instruction** | 7,087,398 | 16,581 | 14,919 | 287,398 | 2,161,334 | 1,440,527 | 8,348 | 11,016,505 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 128,401 | 9,101 | 6,766 | 85,335 | 279,126 | 10,140 | | 518,869 |
| Salaries of Supervisors of Instruction (102) | 461,625 | | | | | | | 461,625 |
| Salaries of Principal / Directors (103) | 332,395 | | | | | | | 332,395 |
| Salaries of Other Professional Staff (104) | 1,455,465 | | | | | | | 1,455,465 |
| Salaries of Secretarial and Clerical Asst. (105) | 444,483 | | | | | | | 444,483 |
| Other Salaries (110) | 487,204 | | | | | | | 487,204 |
| Salaries of Family/Parent Liaison (173) | 68,300 | | | | | | | 68,300 |
| Salaries of Facilitators (176) | 1,128,719 | | | | | | | 1,128,719 |
| Personal Services - Employee Benefits (200,270) | 5,323,918 | 1,758 | 1,495 | 24,533 | 666,655 | | | 6,018,359 |
| Purchased Educational Services - Contracted Pre-K (321) | 31,296,856 | | | | | | | 31,296,856 |
| Purchased Professional - Educational Services (300,320,325,329) | 3,637,543 | 322,795 | 77,069 | 24,645 | 392,461 | | | 4,454,513 |
| Other Purchased Professional Services (330) | 33,280 | | | | | | | 33,280 |
| Other Purchased Services (400-500 series) | 652,012 | | | 10,999 | 41,726 | | | 704,737 |
| Rentals (420) | - | | | | | | | - |
| Contr. Serv.-Trans. - Field Trips (516) | 6,004 | | | | | | | 6,004 |
| Tuition (560-570) | 32,974 | | | | | | | 32,974 |
| Travel (580) | 16,800 | | 1,134 | | | | | 17,934 |
| Supplies & Materials (600-610) | 380,621 | | | | 497 | | | 381,118 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | 62,787 | | | | | | | 62,787 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 47,005,726 | 333,654 | 86,464 | 145,512 | 1,380,465 | 10,140 | - | 48,961,961 |

**continued**

EXHIBIT E-1b

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| | Total Brought Forward (Ex. E-1c) | 470 Full Service Comm. School School #16/ATM 2024-2025 | 470 Full Service Comm. School School #16/ATM 2023-2024 | 474 21st Century CCLC 2024-2025 | 487 ARP ESSER III 2024-2025 | 488 ESSER III Accelerated Learning 2024-2025 | 489 ESSER III Summer Learning 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | 2,560,285 | | | | - | | | 2,560,285 |
| Instructional Equipment | 4,218 | | | | | | | 4,218 |
| **Total Facilities Acquisition and Construction Services** | 2,564,503 | - | - | - | - | - | - | 2,564,503 |
| **Transfer to Charter Schools** | 1,305,124 | | | | | | | 1,305,124 |
| **Sub-Total Expenditures** | 57,962,751 | 350,235 | 101,383 | 432,910 | 3,541,799 | 1,450,667 | 8,348 | 63,848,093 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | 3,367,329 | | | | | | | 3,367,329 |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | 3,367,329 | - | - | - | - | - | - | 3,367,329 |
| **Total Outflows** | 54,595,422 | 350,235 | 101,383 | 432,910 | 3,541,799 | 1,450,667 | 8,348 | 60,480,764 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1d) | 490 ESSER III Afterschool 2024-2025 | 496 ARP Homeless 2024-2025 | 621 Adult Ed Basic Skills 2024-2025 | 218 Preschool Education Aid 2024-2025 | 431 Wrap Around Grant 2024-2025 | 432 Expanding Adult & Continuing Ed. 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,177,010 | | | | | | | 1,177,010 |
| State Sources | 4,337,462 | | | | 46,566,491 | 344,818 | 14,290 | 51,263,061 |
| Federal Sources | - | 40,804 | 325,614 | 1,733,085 | | | | 2,099,503 |
| **Total Revenues** | 5,514,472 | 40,804 | 325,614 | 1,733,085 | 46,566,491 | 344,818 | 14,290 | 54,539,574 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | 545,805 | 13,829 | | 470,701 | 3,323,271 | | | 4,353,606 |
| Salaries of Secretarial and Clerical Asst. (105) | 1,086 | | | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | - | | | 52,571 | 2,226,518 | | | 2,279,089 |
| Purchased Professional and Technical Services (300) | 107,554 | | | | | | | 107,554 |
| Other Purchased Services (400-500 series) | 3,600 | | | | 4,856 | | 5,880 | 14,336 |
| Tuition (560-570) | 94,527 | | | | | | | 94,527 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 85,629 | | | 26,370 | 86,205 | | 432 | 198,636 |
| Textbooks (640) | 9,241 | | | | | | | 9,241 |
| Other Objects (800,890) | 12,615 | | | 13,812 | | | 250 | 26,677 |
| **Total Instruction** | 862,703 | 13,829 | - | 563,454 | 5,640,850 | - | 6,562 | 7,087,398 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 75,078 | | | 51,433 | | | 1,890 | 128,401 |
| Salaries of Supervisors of Instruction (102) | - | | | | 461,625 | | | 461,625 |
| Salaries of Principal / Directors (103) | - | | | | 332,395 | | | 332,395 |
| Salaries of Other Professional Staff (104) | - | | | | 1,455,465 | | | 1,455,465 |
| Salaries of Secretarial and Clerical Asst. (105) | 64,346 | | | 43,989 | 336,148 | | | 444,483 |
| Other Salaries (110) | 96,250 | | | 27,060 | 363,894 | | | 487,204 |
| Salaries of Family/Parent Liaison (173) | - | | | | 68,300 | | | 68,300 |
| Salaries of Facilitators (176) | - | | | | 1,128,719 | | | 1,128,719 |
| Personal Services - Employee Benefits (200,270) | 223,400 | 1,058 | | 260,792 | 4,838,523 | | 145 | 5,323,918 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | 31,296,856 | | | 31,296,856 |
| Purchased Professional - Educational Services (300,320,325,329) | 30,378 | | 124,723 | 740,963 | 2,396,661 | 344,818 | | 3,637,543 |
| Other Purchased Professional Services (330) | 33,280 | | | | | | | 33,280 |
| Other Purchased Services (400-500 series) | 440,568 | | 64,566 | | 145,343 | | 1,535 | 652,012 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | 1,950 | 4,054 | | | 6,004 |
| Tuition (560-570) | - | | | 32,974 | | | | 32,974 |
| Travel (580) | - | | | | 16,800 | | | 16,800 |
| Supplies & Materials (600-610) | 69,064 | 25,917 | 136,325 | 6,252 | 143,063 | | | 380,621 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | 58,629 | | | | | | 4,158 | 62,787 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 2,147,332 | 26,975 | 325,614 | 1,165,413 | 42,987,846 | 344,818 | 7,728 | 47,005,726 |

**continued**

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| | Total Brought Forward (Ex. E-1d) | 490 ESSER III Afterschool 2024-2025 | 496 ARP Homeless 2024-2025 | 621 Adult Ed Basic Skills 2024-2025 | 218 Preschool Education Aid 2024-2025 | 431 Wrap Around Grant 2024-2025 | 432 Expanding Adult & Continuing Ed. 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | 2,560,285 | | | | | | | 2,560,285 |
| Instructional Equipment | - | | | 4,218 | | | | 4,218 |
| **Total Facilities Acquisition and Construction Services** | 2,560,285 | - | - | 4,218 | - | - | - | 2,564,503 |
| **Transfer to Charter Schools** | - | | | | 1,305,124 | | | 1,305,124 |
| **Sub-Total Expenditures** | 5,570,320 | 40,804 | 325,614 | 1,733,085 | 49,933,820 | 344,818 | 14,290 | 57,962,751 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | 3,367,329 | | | 3,367,329 |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - | - | 3,367,329 | - | - | 3,367,329 |
| **Total Outflows** | 5,570,320 | 40,804 | 325,614 | 1,733,085 | 46,566,491 | 344,818 | 14,290 | 54,595,422 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

EXHIBIT E-1d

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1d) | 437 Paraprofessional Program 2024-2025 | 481 NonPublic STEM Grant 2024-2025 | 492 SDA Emergent Capital Needs 2024-2025 | 501 Nonpublic Textbooks 2024-2025 | 502 N.J. Nonpublic Auxiliary Services Ch. 192 Compensatory Education 2024-2025 | 503 N.J. Nonpublic Auxiliary Services Ch. 192 English as a Second Language 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,177,010 | | | | | | | 1,177,010 |
| State Sources | 1,125,409 | 386,662 | 118,873 | 2,595,623 | 9,241 | 99,662 | 1,992 | 4,337,462 |
| Federal Sources | - | | | | | | | - |
| Total Revenues | 2,302,419 | 386,662 | 118,873 | 2,595,623 | 9,241 | 99,662 | 1,992 | 5,514,472 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | 435,379 | | 110,426 | | | | | 545,805 |
| Salaries of Secretarial and Clerical Asst. (105) | 1,086 | | | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | 12,000 | | | | | 93,682 | 1,872 | 107,554 |
| Other Purchased Services (400-500 series) | 3,600 | | | | | | | 3,600 |
| Tuition (560-570) | 94,527 | | | | | | | 94,527 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 85,629 | | | | | | | 85,629 |
| Textbooks (640) | - | | | | 9,241 | | | 9,241 |
| Other Objects (800,890) | 12,615 | | | | | | | 12,615 |
| **Total Instruction** | 647,482 | - | 110,426 | - | 9,241 | 93,682 | 1,872 | 862,703 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 74,347 | 731 | | | | | | 75,078 |
| Salaries of Supervisors of Instruction (102) | - | | | | | | | - |
| Salaries of Principal / Directors (103) | - | | | | | | | - |
| Salaries of Other Professional Staff (104) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | 64,346 | | | | | | | 64,346 |
| Other Salaries (110) | 96,250 | | | | | | | 96,250 |
| Salaries of Family/Parent Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | 214,897 | 56 | 8,447 | | | | | 223,400 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | 30,378 | | | | | | | 30,378 |
| Other Purchased Professional Services (330) | 33,280 | | | | | | | 33,280 |
| Other Purchased Services (400-500 series) | 19,355 | 385,875 | | 35,338 | | | | 440,568 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | 69,064 | | | | | | | 69,064 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | 52,529 | | | | | 5,980 | 120 | 58,629 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| Total Support Services | 1,710,785 | 386,662 | 8,447 | 35,338 | - | 5,980 | 120 | 2,147,332 |

**continued**

EXHIBIT E-1d

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| | Total Brought Forward (Ex. E-1d) | 437 Paraprofessional Program 2024-2025 | 481 NonPublic STEM Grant 2024-2025 | 492 SDA Emergent Capital Needs 2024-2025 | 501 Nonpublic Textbooks 2024-2025 | 502 N.J. Nonpublic Auxiliary Services Ch. 192 Compensatory Education 2024-2025 | 503 English as a Second Language 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | - | | | 2,560,285 | | | | 2,560,285 |
| Instructional Equipment | - | | | | | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - | 2,560,285 | - | - | - | 2,560,285 |
| **Transfer to Charter Schools** | - | | | | | | | - |
| **Sub-Total Expenditures** | 2,358,267 | 386,662 | 118,873 | 2,595,623 | 9,241 | 99,662 | 1,992 | 5,570,320 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - | - | - | - | - | - |
| **Total Outflows** | 2,358,267 | 386,662 | 118,873 | 2,595,623 | 9,241 | 99,662 | 1,992 | 5,570,320 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

EXHIBIT E-1e

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1f) | 506 N.J. Nonpublic Supplemental Instruction 2024-2025 | 507 Handicapped Services Ch. 193 Examination & Classification 2024-2025 | 509 Nonpublic Nursing 2024-2025 | 510 Nonpublic Technology 2024-2025 | 511 Nonpublic Security 2024-2025 | 605 Adult School Workfirst 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,177,010 | | | | | | | 1,177,010 |
| State Sources | 827,937 | 14,620 | 13,463 | 33,280 | 10,724 | 45,385 | 180,000 | 1,125,409 |
| Federal Sources | - | | | | | | | - |
| **Total Revenues** | 2,004,947 | 14,620 | 13,463 | 33,280 | 10,724 | 45,385 | 180,000 | 2,302,419 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | 361,044 | | | | | | 74,335 | 435,379 |
| Salaries of Secretarial and Clerical Asst. (105) | 1,086 | | | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | 12,000 | | | | | | | 12,000 |
| Other Purchased Services (400-500 series) | 3,600 | | | | | | | 3,600 |
| Tuition (560-570) | 94,527 | | | | | | | 94,527 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 29,520 | | | | 10,724 | 45,385 | | 85,629 |
| Textbooks (640) | - | | | | | | | - |
| Other Objects (800,890) | 12,615 | | | | | | | 12,615 |
| **Total Instruction** | 517,038 | - | - | - | 10,724 | 45,385 | 74,335 | 647,482 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 74,347 | | | | | | | 74,347 |
| Salaries of Supervisors of Instruction (102) | - | | | | | | | - |
| Salaries of Principal / Directors (103) | - | | | | | | | - |
| Salaries of Other Professional Staff (104) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | 35,589 | | | | | | 28,757 | 64,346 |
| Other Salaries (110) | 96,250 | | | | | | | 96,250 |
| Salaries of Family/Parent Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | 137,989 | | | | | | 76,908 | 214,897 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | 2,295 | 14,620 | 13,463 | | | | | 30,378 |
| Other Purchased Professional Services (330) | - | | | 33,280 | | | | 33,280 |
| Other Purchased Services (400-500 series) | 19,355 | | | | | | | 19,355 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | 69,064 | | | | | | | 69,064 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | 52,529 | | | | | | | 52,529 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 1,543,757 | 14,620 | 13,463 | 33,280 | - | - | 105,665 | 1,710,785 |

**continued**

EXHIBIT E-1e

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1f) | 506 N.J. Nonpublic Handicapped Supplemental Instruction 2024-2025 | 507 Services Ch. 193 Examination & Classification 2024-2025 | 509 Nonpublic Nursing 2024-2025 | 510 Nonpublic Technology 2024-2025 | 511 Nonpublic Security 2024-2025 | 605 Adult School Workfirst 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | - | | | | | | | - |
| Instructional Equipment | - | | | | | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - | - | - | - | - | - |
| **Transfer to Charter Schools** | - | | | | | | | - |
| **Sub-Total Expenditures** | 2,060,795 | 14,620 | 13,463 | 33,280 | 10,724 | 45,385 | 180,000 | 2,358,267 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - | - | - | - | - | - |
| **Total Outflows** | 2,060,795 | 14,620 | 13,463 | 33,280 | 10,724 | 45,385 | 180,000 | 2,358,267 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1g) | 606 NJ Youth Corps 2024-2025 | 607 NJ Youth Corps Career Advance 2024-2025 | 002 Paterson Ed. Fund Summer Program 2024-2025 | 005 Dick's Sporting Goods Foundation 2024-2025 | 011 Taub Foundation 2024-2025 | 011 Taub Foundation 2023-2024 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,123,902 | | | 5,050 | 2,439 | 41,800 | 3,819 | 1,177,010 |
| State Sources | - | 690,905 | 137,032 | | | | | 827,937 |
| Federal Sources | - | | | - | | | | - |
| **Total Revenues** | 1,123,902 | 690,905 | 137,032 | 5,050 | 2,439 | 41,800 | 3,819 | 2,004,947 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | - | 332,320 | 25,793 | 2,931 | | | | 361,044 |
| Salaries of Secretarial and Clerical Asst. (105) | - | | 1,086 | | | | | 1,086 |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | 12,000 | | | | | | | 12,000 |
| Other Purchased Services (400-500 series) | - | 3,600 | | | | | | 3,600 |
| Tuition (560-570) | - | | 94,527 | | | | | 94,527 |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 26,142 | 3,378 | | | | | | 29,520 |
| Textbooks (640) | - | | | | | | | - |
| Other Objects (800,890) | 3,505 | 9,110 | | | | | | 12,615 |
| **Total Instruction** | 44,293 | 348,408 | 121,406 | 2,931 | - | - | - | 517,038 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 8,087 | 64,500 | | 1,760 | | | | 74,347 |
| Salaries of Supervisors of Instruction (102) | - | | | | | | | - |
| Salaries of Principal / Directors (103) | - | | | | | | | - |
| Salaries of Other Professional Staff (104) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | 35,589 | | | | | | 35,589 |
| Other Salaries (110) | - | 96,250 | | | | | | 96,250 |
| Salaries of Family/Parent Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | 627 | 121,377 | 15,626 | 359 | | | | 137,989 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | - | 2,295 | | | | | | 2,295 |
| Other Purchased Professional Services (330) | - | | | | | | | - |
| Other Purchased Services (400-500 series) | 8,819 | 10,536 | | | | | | 19,355 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | 61,585 | 5,040 | | | 2,439 | | | 69,064 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | - | 6,910 | | | | 41,800 | 3,819 | 52,529 |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 1,135,457 | 342,497 | 15,626 | 2,119 | 2,439 | 41,800 | 3,819 | 1,543,757 |

**continued**

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1g) | 606 NJ Youth Corps 2024-2025 | 607 NJ Youth Corps Career Advance 2024-2025 | 002 Paterson Ed. Fund Summer Program 2024-2025 | 005 Dick's Sporting Goods Foundation 2024-2025 | 011 Taub Foundation 2024-2025 | 011 Taub Foundation 2023-2024 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | - | | | | | | | - |
| Instructional Equipment | - | | | | | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - | - | - | - | - | - |
| **Transfer to Charter Schools** | - | | | | | | | - |
| **Sub-Total Expenditures** | 1,179,750 | 690,905 | 137,032 | 5,050 | 2,439 | 41,800 | 3,819 | 2,060,795 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | | - | - | - | - | - | - |
| **Total Outflows** | 1,179,750 | 690,905 | 137,032 | 5,050 | 2,439 | 41,800 | 3,819 | 2,060,795 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1h) | 014 Laura Bush Foundation 2024-2025 | 015 Stalwart Productions 2024-2025 | 021 Rutgers NJ Space Grant 2024-2025 | 022 Vanguard Charitable Grant 2024-2025 | 024 National Winter Activity Center 2024-2025 | 029 NSIG Safety Grant 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,098,036 | 5,148 | 2 | 5,229 | 594 | 1,675 | 13,218 | 1,123,902 |
| State Sources | - | | | | | | | - |
| Federal Sources | - | | | | | | | - |
| **Total Revenues** | 1,098,036 | 5,148 | 2 | 5,229 | 594 | 1,675 | 13,218 | 1,123,902 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | 12,000 | | | | | | | 12,000 |
| Other Purchased Services (400-500 series) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 25,548 | | | | 594 | | | 26,142 |
| Textbooks (640) | - | | | | | | | - |
| Other Objects (800,890) | 1,830 | | | | | 1,675 | | 3,505 |
| **Total Instruction** | 42,024 | - | - | - | 594 | 1,675 | - | 44,293 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 8,087 | | | | | | | 8,087 |
| Salaries of Supervisors of Instruction (102) | - | | | | | | | - |
| Salaries of Principal / Directors (103) | - | | | | | | | - |
| Salaries of Other Professional Staff (104) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries (110) | - | | | | | | | - |
| Salaries of Family/Parent Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | 627 | | | | | | | 627 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | - | | | | | | | - |
| Other Purchased Professional Services (330) | - | | | | | | | - |
| Other Purchased Services (400-500 series) | 8,819 | | | | | | | 8,819 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | 37,988 | 5,148 | 2 | 5,229 | | | 13,218 | 61,585 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | - | | | | | | | - |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 1,111,860 | 5,148 | 2 | 5,229 | - | - | 13,218 | 1,135,457 |

**continued**

EXHIBIT E-1g

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1h) | 014 Laura Bush Foundation 2024-2025 | 015 Stalwart Productions 2024-2025 | 021 Rutgers NJ Space Grant 2024-2025 | 022 Vanguard Charitable Grant 2024-2025 | 024 National Winter Activity Center 2024-2025 | 029 NSIG Safety Grant 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | - | | | | | | | - |
| Instructional Equipment | - | | | | | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - | - | - | - | - | - |
| **Transfer to Charter Schools** | - | | | | | | | - |
| **Sub-Total Expenditures** | 1,153,884 | 5,148 | 2 | 5,229 | 594 | 1,675 | 13,218 | 1,179,750 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - | - | - | - | - | - |
| **Total Outflows** | 1,153,884 | 5,148 | 2 | 5,229 | 594 | 1,675 | 13,218 | 1,179,750 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1i) | 029 NSIG Safety Grant 2021-2022 | 029 NSIG Safety Grant 2020-2021 | 031 Field Trip New Jersey 2024-2025 | 031 Field Trip New Jersey 2023-2024 | 031 Field Trip New Jersey 2022-2023 | 033 Green School Yards #21 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,076,625 | 9,500 | 2,250 | 3,517 | 1,778 | 308 | 4,058 | 1,098,036 |
| State Sources | - | | | | | | | - |
| Federal Sources | - | | | | | | | - |
| **Total Revenues** | 1,076,625 | 9,500 | 2,250 | 3,517 | 1,778 | 308 | 4,058 | 1,098,036 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | 12,000 | | | | | | | 12,000 |
| Other Purchased Services (400-500 series) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | 2,646 | | | | | | | 2,646 |
| General Supplies (600,610) | 25,548 | | | | | | | 25,548 |
| Textbooks (640) | - | | | | | | | - |
| Other Objects (800,890) | 1,830 | | | | | | | 1,830 |
| **Total Instruction** | 42,024 | - | - | - | - | - | - | 42,024 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 4,325 | | | | | | 3,762 | 8,087 |
| Salaries of Supervisors of Instruction (102) | - | | | | | | | - |
| Salaries of Principal / Directors (103) | - | | | | | | | - |
| Salaries of Other Professional Staff (104) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries (110) | - | | | | | | | - |
| Salaries of Family/Parent Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | 331 | | | | | | 296 | 627 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | - | | | | | | | - |
| Other Purchased Professional Services (330) | - | | | | | | | - |
| Other Purchased Services (400-500 series) | 3,216 | | | 3,517 | 1,778 | 308 | | 8,819 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | 26,238 | 9,500 | 2,250 | | | | | 37,988 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | - | | | | | | | - |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 1,090,449 | 9,500 | 2,250 | 3,517 | 1,778 | 308 | 4,058 | 1,111,860 |

**continued**

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1i) | 029 NSIG Safety Grant 2021-2022 | 029 NSIG Safety Grant 2020-2021 | 031 Field Trip New Jersey 2024-2025 | 031 Field Trip New Jersey 2023-2024 | 031 Field Trip New Jersey 2022-2023 | 033 Green School Yards #21 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | - | | | | | | | - |
| Instructional Equipment | - | | | | | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - | - | - | - | - | - |
| **Transfer to Charter Schools** | - | | | - | | - | - | |
| **Sub-Total Expenditures** | 1,132,473 | 9,500 | 2,250 | 3,517 | 1,778 | 308 | 4,058 | 1,153,884 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - | - | - | - | - | - |
| **Total Outflows** | 1,132,473 | 9,500 | 2,250 | 3,517 | 1,778 | 308 | 4,058 | 1,153,884 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1j) | 039 New York Life Foundation 2024-2025 | 041 NJ Stem Month Grant 2024-2025 | 041 NJ Stem Month Grant 2023-2024 | 043 Unified Champion Special Olympics 2024-2025 | 046 First Robotics 2023-2024 | 046 Comcast NBC Grant - HIS 2021-2022 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,068,257 | 191 | 302 | 3 | 5,226 | 2,207 | 439 | 1,076,625 |
| State Sources | - | | | | | | | - |
| Federal Sources | - | | | | | | | - |
| **Total Revenues** | 1,068,257 | 191 | 302 | 3 | 5,226 | 2,207 | 439 | 1,076,625 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | 12,000 | | | | | | | 12,000 |
| Other Purchased Services (400-500 series) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | 2,207 | 439 | 2,646 |
| General Supplies (600,610) | 25,357 | 191 | | | | | | 25,548 |
| Textbooks (640) | - | | | | | | | - |
| Other Objects (800,890) | 1,830 | | | | | | | 1,830 |
| **Total Instruction** | 39,187 | 191 | - | - | - | 2,207 | 439 | 42,024 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | 2,325 | | | | 2,000 | | | 4,325 |
| 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 Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | 178 | | | | 153 | | | 331 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | - | | | | | | | - |
| Other Purchased Professional Services (330) | - | | | | | | | - |
| Other Purchased Services (400-500 series) | 2,481 | | | | 735 | | | 3,216 |
| Tuition (560-570) | - | | | | | | | - |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | 23,595 | | 302 | 3 | 2,338 | | | 26,238 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | - | | | | | | | - |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 1,084,918 | - | 302 | 3 | 5,226 | - | - | 1,090,449 |

**continued**

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1j) | 039 New York Life Foundation 2024-2025 | 041 NJ Stem Month Grant 2024-2025 | 041 NJ Stem Month Grant 2023-2024 | 043 Unified Champion Special Olympics 2024-2025 | 046 First Robotics 2023-2024 | 046 Comcast NBC Grant - HIS 2021-2022 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | |
| **Facilities Acquisition and Construction Services** | | | | | | | | |
| Building | - | | | | | | | - |
| Instructional Equipment | - | | | | | | | - |
| **Total Facilities Acquisition and Construction Services** | - | | - | - | - | - | - | - |
| **Transfer to Charter Schools** | - | | - | - | - | - | | - |
| **Sub-Total Expenditures** | 1,124,105 | 191 | 302 | 3 | 5,226 | 2,207 | 439 | 1,132,473 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | - | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - | - | - | - | | - |
| **Total Outflows** | 1,124,105 | 191 | 302 | 3 | 5,226 | 2,207 | 439 | 1,132,473 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (55,848) | - | - | - | - | - | - | (55,848) |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

EXHIBIT E-1j

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1k) | 049 Youth Uplift Grant - JCC/YSC 2023-2024 | 052 Frank Lautenberg 2017-2018 | 066 Delta Dental 2024-2025 | 067 Sodexo Backpack Food Program 2024-2025 | 067 Sodexo Backpack Food Program 2023-2024 | 068 Delta Dental 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Local Sources | 1,000,491 | 21,217 | 1,800 | 22,595 | 974 | 26 | 21,154 | 1,068,257 |
| State Sources | - | | | | | | | - |
| Federal Sources | - | | | | | | | - |
| **Total Revenues** | 1,000,491 | 21,217 | 1,800 | 22,595 | 974 | 26 | 21,154 | 1,068,257 |
| **EXPENDITURES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Salaries of Teachers (101) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries for Instruction (106-110) | - | | | | | | | - |
| Purchased Professional and Technical Services (300) | - | 12,000 | | | | | | 12,000 |
| Other Purchased Services (400-500 series) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| General Supplies (600,610) | - | 4,906 | 1,800 | | | | 18,651 | 25,357 |
| Textbooks (640) | - | | | | | | | - |
| Other Objects (800,890) | - | 1,830 | | | | | | 1,830 |
| **Total Instruction** | - | 18,736 | 1,800 | - | - | - | 18,651 | 39,187 |
| **Support Services** | | | | | | | | |
| Personnel Services Salaries (100) | - | | | | | | 2,325 | 2,325 |
| Salaries of Supervisors of Instruction (102) | - | | | | | | | - |
| Salaries of Principal / Directors (103) | - | | | | | | | - |
| Salaries of Other Professional Staff (104) | - | | | | | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | - | | | | | | | - |
| Other Salaries (110) | - | | | | | | | - |
| Salaries of Family/Parent Liaison (173) | - | | | | | | | - |
| Salaries of Facilitators (176) | - | | | | | | | - |
| Personal Services - Employee Benefits (200,270) | - | | | | | | 178 | 178 |
| Purchased Educational Services - Contracted Pre-K (321) | - | | | | | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | - | | | | | | | - |
| Other Purchased Professional Services (330) | - | | | | | | | - |
| Other Purchased Services (400-500 series) | - | 2,481 | | | | | | 2,481 |
| Contr. Serv.-Trans. - Field Trips (516) | - | | | | | | | - |
| Tuition (560-570) | - | | | | | | | - |
| Travel (580) | - | | | | | | | - |
| Supplies & Materials (600-610) | - | | | 22,595 | 974 | 26 | | 23,595 |
| Transportation (655) | - | | | | | | | - |
| Other Objects (800-890) | - | | | | | | | - |
| Scholarship Awarded | 13,600 | | | | | | | 13,600 |
| Student Activities | 1,042,739 | | | | | | | 1,042,739 |
| **Total Support Services** | 1,056,339 | 2,481 | - | 22,595 | 974 | 26 | 2,503 | 1,084,918 |

**continued**

EXHIBIT E-1j

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | Total Brought Forward (Ex. E-1k) | 049 Youth Uplift Grant - JCC/YSC 2023-2024 | 052 Frank Lautenberg 2017-2018 | 066 Delta Dental 2024-2025 | 067 Sodexo Backpack Food Program 2024-2025 | 067 Sodexo Backpack Food Program 2023-2024 | 068 Delta Dental 2024-2025 | Total Carried Forward |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | | | | | | - |
| **Facilities Acquisition and Construction Services** | | | | | | | | - |
| Building | - | | | - | - | | | - |
| Instructional Equipment | - | | | - | - | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - | - | - | | - | - |
| **Transfer to Charter Schools** | - | | | | | | | - |
| **Sub-Total Expenditures** | 1,056,339 | 21,217 | 1,800 | 22,595 | 974 | 26 | 21,154 | 1,124,105 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer In from General Fund-Preschool Programs | | | | | | | | - |
| Contribution to School Based Budgets | - | | | | | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | | - | - | - | - | - | - |
| **Total Outflows** | 1,056,339 | 21,217 | 1,800 | 22,595 | 974 | 26 | 21,154 | 1,124,105 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | **(55,848)** | - | - | - | - | - | - | **(55,848)** |
| Fund Balance, July 1 | 355,948 | | | | | | | 355,948 |
| Fund Balance, June 30 | 300,100 | - | - | - | - | - | - | 300,100 |

EXHIBIT E-1k

**PATERSON PUBLIC SCHOOLS**
**SPECIAL REVENUE FUND**
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| | 476 Scholarships 2024-2025 | 475 Student Activities 2024-2025 | Total Carried Forward |
|---|---|---|---|
| **REVENUES** | | | |
| Local Sources | 10,436 | 990,055 | 1,000,491 |
| State Sources | | | - |
| Federal Sources | | | - |
| **Total Revenues** | 10,436 | 990,055 | 1,000,491 |
| **EXPENDITURES** | | | |
| **Instruction** | | | |
| Salaries of Teachers (101) | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | | | - |
| Other Salaries for Instruction (106-110) | | | - |
| Purchased Professional and Technical Services (300) | | | - |
| Other Purchased Services (400-500 series) | | | - |
| Tuition (560-570) | | | - |
| Travel (580) | | | - |
| General Supplies (600,610) | | | - |
| Textbooks (640) | | | - |
| Other Objects (800,890) | | | - |
| **Total Instruction** | - | - | - |
| **Support Services** | | | |
| Personnel Services Salaries (100) | | | - |
| Salaries of Supervisors of Instruction (102) | | | - |
| Salaries of Principal / Directors (103) | | | - |
| Salaries of Other Professional Staff (104) | | | - |
| Salaries of Secretarial and Clerical Asst. (105) | | | - |
| Other Salaries (110) | | | - |
| Salaries of Family/Parent Liaison (173) | | | - |
| Salaries of Facilitators (176) | | | - |
| Personal Services - Employee Benefits (200,270) | | | - |
| Purchased Educational Services - Contracted Pre-K (321) | | | - |
| Purchased Professional - Educational Services (300,320,325,329) | | | - |
| Other Purchased Professional Services (330) | | | - |
| Other Purchased Services (400-500 series) | | | - |
| Contr. Serv.-Trans. - Field Trips (516) | | | - |
| Tuition (560-570) | | | - |
| Travel (580) | | | - |
| Supplies & Materials (600-610) | | | - |
| Transportation (655) | | | - |
| Other Objects (800-890) | | | - |
| Scholarship Awarded | 13,600 | | 13,600 |
| Student Activities | | 1,042,739 | 1,042,739 |
| **Total Support Services** | 13,600 | 1,042,739 | 1,056,339 |

**continued**

EXHIBIT E-1k

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| | 476 Scholarships 2024-2025 | 475 Student Activities 2024-2025 | Total Carried Forward |
|---|---|---|---|
| **EXPENDITURES (CONT'D):** | | | |
| **Facilities Acquisition and Construction Services** | | | |
| Building | | | - |
| Instructional Equipment | | | - |
| **Total Facilities Acquisition and Construction Services** | - | - | - |
| **Transfer to Charter Schools** | | | - |
| **Sub-Total Expenditures** | 13,600 | 1,042,739 | 1,056,339 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfer In from General Fund-Preschool Programs | | | - |
| Contribution to School Based Budgets | | | - |
| **Sub-Total Other Financing Sources (Uses)** | - | - | - |
| **Total Outflows** | 13,600 | 1,042,739 | 1,056,339 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | **(3,164)** | **(52,684)** | **(55,848)** |
| Fund Balance, July 1 | 63,528 | 292,420 | 355,948 |
| Fund Balance, June 30 | 60,364 | 239,736 | 300,100 |

**Paterson Public Schools**
**Special Revenue Fund**
**Schedule of Preschool Education Aid**
**Budgetary Basis**
**For the Fiscal Year Ended June 30, 2025**

| | Budgeted | Actual | Variance |
|---|---|---|---|
| **EXPENDITURES:** | | | |
| **Instruction:** | | | |
| Salaries of Teachers | 3,605,534 | 3,323,271 | 282,263 |
| Other Salaries for Instruction | 2,406,753 | 2,226,518 | 180,235 |
| Other Purchased Services (400-500 series) | 18,000 | 4,856 | 13,144 |
| General Supplies | 166,300 | 86,205 | 80,095 |
| **Total instruction** | 6,196,587 | 5,640,850 | 555,737 |
| **Support services:** | | | |
| Salaries of Program Directors | 332,395 | 332,395 | - |
| Salaries of Supervisors of Instruction | 495,767 | 461,625 | 34,142 |
| Salaries of Other Professional Staff | 1,678,369 | 1,455,465 | 222,904 |
| Salaries of Secr. And Clerical Assistants | 336,148 | 336,148 | - |
| Other Salaries | 363,894 | 363,894 | - |
| Salaries of Parent Liasion | 68,300 | 68,300 | - |
| Salaries of Master Teachers - Facilitators | 1,224,060 | 1,128,719 | 95,341 |
| Unused Vacation Payment to Terminated/Retired Staff | 50,000 | - | 50,000 |
| Personal Services - Employee Benefits | 4,872,032 | 4,838,523 | 33,509 |
| Purchased Educational Services - Contracted Pre-K | 38,854,443 | 31,296,856 | 7,557,587 |
| Purchased Professional - Educational Services | 2,954,882 | 2,396,661 | 558,221 |
| Contr. Serv.-Trans. (Field Trips) | 50,400 | 4,054 | 46,346 |
| Travel | 19,605 | 16,800 | 2,805 |
| Other Purchased Services (400-500 series) | 435,000 | 145,343 | 289,657 |
| Supplies & Materials | 190,000 | 143,063 | 46,937 |
| **Total support services** | 51,925,295 | 42,987,846 | 8,937,449 |
| Contribution to Charter Schools | 1,388,430 | 1,305,124 | 83,306 |
| **Total Expenditures** | 59,510,312 | 49,933,820 | 9,576,492 |

**CALCULATION OF BUDGET & CARRYOVER**

| | |
|---|---|
| Total 2024-2025 Pre K Aid Allocation | 49,802,541 |
| Add: Actual PEA Carryover (June 30, 2024) | 24,057,841 |
| Add: Budget Transfer from Gen Fund 2024-2025 | 3,367,329 |
| Total Funds Available for 2024-2025 Budget | 77,227,711 |
| Less: 2024-2025 Budgeted PEA (Including prior year budgeted carryover) | (59,510,312) |
| Available & Unbudgeted Funds as of June 30, 2025 | 17,717,399 |
| Add: June 30, 2025 Unexpended PreK Aid | 9,576,492 |
| 2024-2025 Actual Carryover - Preschool Aid | 27,293,891 |
| 2024-2025 PEA Carryover Budgeted in 2025-2026 | 18,057,841 |

# CAPITAL PROJECTS FUND

**Exhibit F-1**

**PATERSON PUBLIC SCHOOLS**
**Capital Projects Fund**
**Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budgetary Basis**
**Fiscal Year Ended June 30, 2025**

| | | |
|---|---|---|
| **Revenues and Other Financing Sources:** | | |
| State Sources: | | |
| On-Behalf SDA Grant | | 4,976,935 |
| Other Sources (Transfer from Capital Outlay) | | 735,196 |
| Interest on Investments | | 5,586 |
| | | 5,717,717 |
| **Expenditures and Other Financing Uses:** | | |
| Capital Outlay: | | |
| Direct District Expenditures | | |
| Purchased Professional and Technical Services | | 463,341 |
| Land Improvements | | - |
| Construction services | | - |
| Equipment purchases | | 10,293,832 |
| On Behalf SDA Construction Services | | 4,976,935 |
| Transfer to General Fund | | 5,586 |
| | | 15,739,694 |
| Excess (deficiency) of revenues over (under) expenditures | | (10,021,977) |
| Fund balance - beginning | | 10,886,142 |
| Fund balance - ending | $ | 864,165 |
| **Reconcilation to GAAP Basis:** | | |
| Fund Balance, June 30, 2024 - Budgetary Basis | | 2,902,406 |
| Less: Unearned Revenue | | (2,038,241) |
| Fund Balance, June 30, 2024 - GAAP Basis | $ | 864,165 |

**Exhibit F-1a**

**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, 2025**

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---|---|---|---|
| **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 | | | - | |
| | 418,945 | - | 418,945 | 418,945 |
| **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 | | | - | |
| | 414,882 | - | 414,882 | 418,945 |
| Excess (deficiency) of revenues over (under) expenditures | 4,063 | - | 4,063 | - |
| **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 | | | | |

**Exhibit F-1b**

**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, 2025**

| | Prior Periods | Current Year | Totals | 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 | | | - | |
| | 1,200,000 | - | 1,200,000 | 1,200,000 |
| **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 | | | - | |
| | 1,025,569 | - | 1,025,569 | 1,200,000 |
| Excess (deficiency) of revenues over (under) expenditures | 174,431 | - | 174,431 | - |
| **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 | | | | |

**Exhibit F-1c**

**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, 2025**

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---|---|---|---|
| **Revenues** | | | | |
| Bond Sale | 17,010,000 | | 17,010,000 | 19,536,000 |
| Transfer from Capital Outlay | | 735,196 | 735,196 | 464,000 |
| Donations | | | - | |
| | 17,010,000 | 735,196 | 17,745,196 | 20,000,000 |
| **Expenditures** | | | | |
| Purchased professional and technical services | 503,383 | 463,341 | 966,724 | 3,493,383 |
| Land and improvements | | | - | |
| Construction services | 16,778,472 | | 16,778,472 | 16,506,617 |
| Equipment purchases | | | - | |
| | 17,281,855 | 463,341 | 17,745,196 | 20,000,000 |
| Excess (deficiency) of revenues over (under) expenditures | (271,855) | 271,855 | - | - |
| **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 | 89% | | | |
| Original target completion date | | | | |
| Revised target completion date | | | | |

**Exhibit F-1d**

**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, 2025**

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---|---|---|---|
| **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 | | | - | |
| | 11,090,098 | - | 11,090,098 | 11,090,098 |
| **Expenditures** | | | | |
| Purchased professional and technical services | 110,595 | | 110,595 | 110,595 |
| Land and improvements | | | - | |
| Construction services | | | - | |
| Equipment purchases | | 10,293,832 | 10,293,832 | 10,979,503 |
| | 110,595 | 10,293,832 | 10,404,427 | 11,090,098 |
| Excess (deficiency) of revenues over (under) expenditures | 10,979,503 | (10,293,832) | 685,671 | - |
| **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 | 94% | | | |
| Original target completion date | | | | |
| Revised target completion date | | | | |

**PATERSON PUBLIC SCHOOLS**
**Capital Projects Fund**
**Summary Statement of Project Expenditures**
**Fiscal Year Ended June 30, 2025**

| Project Title/Issue | Date | Appropriations | Expenditures to Date: Prior Years | Expenditures to Date: Current Year | Unexpended Balance June 30, 2025 |
|---|---|---|---|---|---|
| School Development Authority (On-behalf) | | 540,694,192 | 533,679,016 | 4,976,935 | 2,038,241 |
| School #21 Courtyard Stormdrain | | 418,945 | 414,882 | | 4,063 |
| Improvements to Baurle Field | | 1,200,000 | 1,025,569 | | 174,431 |
| Energy Savings Improvement Program II | 4/8/2020 | 20,000,000 | 17,281,855 | 463,341 | 2,254,804 |
| Technology, Bus and Vehicles Purchase | | 11,090,098 | 110,595 | 10,293,832 | 685,671 |
| | | 573,403,235 | 552,511,917 | 15,734,108 | 5,157,210 |

| Analysis | |
|---|---|
| Project Balance - June 30, 2025 | 5,157,210 |
| Unfunded Authorizations | (2,254,804) |
| Fund Balance (Deficit) - June 30, 2024 | 2,902,406 |

# PROPRIETARY FUNDS

**Exhibit G-1**

**PATERSON BOARD OF EDUCATION**
**Statement of Net Position**
**Proprietary Funds**
**June 30, 2025**

| | Business-type Activities - Enterprise Fund |
|---|---|
| | **Food Service Program** |
| **ASSETS** | |
| Current assets: | |
| Cash and cash equivalents | 572,180 |
| Accounts receivable: | |
| State | 78,119 |
| Federal | 3,029,058 |
| Inventories | 144,220 |
| Total current assets | 3,823,577 |
| Noncurrent assets: | |
| Capital assets: | |
| Building and building improvements | 1,352,656 |
| Equipment | 3,607,025 |
| Less accumulated depreciation | (4,635,312) |
| Total capital assets (net of accumulated depreciation) | 324,369 |
| Total assets | 4,147,946 |
| **LIABILITIES** | |
| Current Liabilities: | |
| Accounts Payable | 328,176 |
| Accrued Salaries and Wages | 73,282 |
| Interfund Payable | 3,179,101 |
| Total Liabilities | 3,580,559 |
| **NET POSITION** | |
| Invested in capital assets net of related debt | 324,369 |
| Unrestricted | 243,018 |
| Total net position | 567,387 |

**PATERSON BOARD OF EDUCATION**
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**
**Proprietary Funds**
**Fiscal Year Ended June 30, 2025**

| | 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 | 326,327 | | | 326,327 |
| Special Functions - Non-Reimbursable Programs | 179,923 | | | 179,923 |
| Total Operating Revenues | 506,250 | - | - | 506,250 |
| Operating Expenses: | | | | |
| Cost of Food - Reimbursable Programs | 7,545,230 | 530,673 | | 8,075,903 |
| Cost of Food - Non-Reimbursable Programs | 51,850 | | | 51,850 |
| Salaries | 7,976,205 | | 24,333 | 8,000,538 |
| Supplies and Materials | 2,031,701 | | | 2,031,701 |
| Employee Benefits | 3,858,630 | | | 3,858,630 |
| Depreciation Expense | 65,869 | | | 65,869 |
| Repairs and Other Expenses | 149,617 | | | 149,617 |
| Other Expenses | 186,838 | | | 186,838 |
| Purchased Services | 685,437 | | 325,000 | 1,010,437 |
| Total Operating Expenses | 22,551,377 | 530,673 | 349,333 | 23,431,383 |
| Operating Income (Loss) | (22,045,127) | (530,673) | (349,333) | (22,925,133) |
| Nonoperating Revenues (Expenses): | | | | |
| State Sources: | | | | |
| School Lunch Program | 178,504 | | | 178,504 |
| Breakfast After the Bell Program | 229,411 | | | 229,411 |
| P-EBT Administrative Costs | 2,952 | | | 2,952 |
| Federal Sources: | | | | |
| National School Lunch Program | 9,866,425 | | | 9,866,425 |
| School Breakfast Program | 5,439,573 | | | 5,439,573 |
| After School Snack Program | 392,623 | | | 392,623 |
| Fresh Fruit and Vegetable Program | | | 437,853 | 437,853 |
| Summer Food Program | | 530,673 | | 530,673 |
| P-EBT Administrative Costs | 2,952 | | | 2,952 |
| Local Food for Schools Program | 158,049 | | | 158,049 |
| School Equipment Grant | 18,519 | | | 18,519 |
| U.S.D.A. Commodities | 1,575,626 | | | 1,575,626 |
| Interest Income | 111,890 | | | 111,890 |
| Cancellation of Prior Year Accounts Payable | 93,513 | | | 93,513 |
| Total Nonoperating Revenues (Expenses) | 18,070,037 | 530,673 | 437,853 | 19,038,563 |
| Income (Loss) Before Contributions & Transfers | (3,975,090) | - | 88,520 | (3,886,570) |
| Change in net assets | (3,975,090) | - | 88,520 | (3,886,570) |
| Total Net Position—Beginning | 4,278,569 | | 175,388 | 4,453,957 |
| Total Net Position—Ending | 303,479 | - | 263,908 | 567,387 |

**Exhibit G-3**

**PATERSON BOARD OF EDUCATION**
**Statement of Cash Flows**
**Proprietary Funds**
**Fiscal Year Ended June 30, 2025**

| | Business-type Activities - Enterprise Fund |
|---|---|
| | **Food Service Program** |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | |
| Receipts from Customers | 506,250 |
| Payments for Employees Salaries, Payroll Taxes and Benefits | (10,771,742) |
| Payments to Suppliers for Goods and Services | (9,838,837) |
| Net Cash Provided by (used for) Operating Activities | (20,104,329) |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | |
| Receipts from State Subsidy | 425,759 |
| Receipts from Federal Subsidy | 17,937,080 |
| Interest Income | 111,890 |
| Net Cash Provided by (used for) Non-Capital Financing Activities | 18,474,729 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | |
| Acquisition of Capital Assets | (145,818) |
| Net Cash Provided by (used for) Capital and Related Financing Activities | (145,818) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,775,418) |
| Balances—Beginning of Year | 2,347,598 |
| Balances—End of Year | 572,180 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:** | |
| Operating Income (Loss) | (22,925,133) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by | |
| Depreciation and Net Amortization | 65,869 |
| Food Distribution Program | 1,575,626 |
| Increase (Decrease) in Interfund | 1,837,830 |
| (Increase) Decrease in Inventories | 699,123 |
| Increase (Decrease) in Accounts Payable | (1,357,644) |
| Total Adjustments | 2,820,804 |
| Net Cash Provided by (used for) Operating Activities | (20,104,329) |

# LONG-TERM DEBT

**PATERSON PUBLIC SCHOOLS**
**General Long Term Debt Account Group**
**Statement of Serial Bonds**
**June 30, 2025**

| SERIES | Amount of Original Issues | Annual Maturities Date | Annual Maturities Amount | Interest Rate Payable | Amount Outstanding on July 1, 2024 | Retired in Current Year | Amount Outstanding on June 30, 2025 |
|---|---|---|---|---|---|---|---|
| Government Loan Revenue Bonds - ESIP | 17,010,000 | 02/01/26 | $ 650,000 | 5.000% | $ 14,990,000 | $ 605,000 | $ 14,385,000 |
| | | 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 | 08/01/25 | $ 285,000 | 5.000% | 7,960,000 | $ 270,000 | 7,690,000 |
| | | 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 | | | | | $ 22,950,000 | 875,000 | $ 22,075,000 |

**Exhibit I-2**

**PATERSON PUBLIC SCHOOLS**
**General Long Term Debt Account Group**
**Statement of Obligations under Financed Purchases**
**June 30, 2025**

| SERIES | Amount of Original Issues | Annual Maturities Date | Annual Maturities Amount | Interest Rate Payable | Amount Outstanding on July 1, 2024 | Retired in Current Year | Amount Outstanding on June 30, 2025 |
|---|---|---|---|---|---|---|---|
| Energy Saving Improvement Program | 14,535,000 | 07/15/25 | 514,000 | 3.450% | $ 9,865,000 | 479,000 | $ 9,386,000 |
| | | 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 | 10/07/25 | 2,026,239 | 5.419% | 11,090,098 | 2,302,154 | 8,787,944 |
| | | 10/07/26 | 2,136,049 | | | | |
| | | 10/07/27 | 2,251,811 | | | | |
| | | 10/07/28 | 2,373,845 | | | | |
| TOTAL | | | | | $ 20,955,098 | 2,781,154 | $ 18,173,944 |

Exhibit I-3

**CITY OF PATERSON BOARD OF EDUCATION**
**Budgetary Comparison Schedule**
**Debt Service Fund**
**Fiscal Year Ended June 30, 2025**

| | Original Budget | Budget Transfers | Final Budget | Actual |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| Local Sources: | | | | |
| Local Tax Levy | 603,750 | - | 603,750 | 603,750 |
| Total - State Sources | 603,750 | - | 603,750 | 603,750 |
| **Total Revenues** | **603,750** | **-** | **603,750** | **603,750** |
| **EXPENDITURES:** | | | | |
| Regular Debt Service: | | | | |
| Principal on Bonds | 270,000 | - | 270,000 | 270,000 |
| Interest on Bonds | 333,750 | - | 333,750 | 333,750 |
| Total Regular Debt Service | 603,750 | - | 603,750 | 603,750 |
| **Total Expenditures** | **603,750** | **-** | **603,750** | **603,750** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balance, July 1 | - | - | - | - |
| Fund Balance, June 30 | - | - | - | - |

# STATISTICAL SECTION

# STATISTICAL SECTION (UNAUDITED)

## Introduction to the Statistical Section

## Financial Trends


J-1 Net Position by Component
J-2 Changes in Net 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
J-8 Principal Property Taxpayers
J-9 Property Tax Levies and Collections


## Debt Capacity


J-10 Ratios of Outstanding Debt by Type
J-11 Ratios of General Bonded Debt Outstanding
J-12 Direct and Overlapping Governmental Activities Debt
J-13 Legal Debt Margin Information


## Demographic and Economic Information


J-14 Demographic and Economic Statistics
J-15 Principal Employers


## Operating Information


J-16 Full-time Equivalent District Employees by Function/Program
J-17 Operating Statistics
J-18 School Building Information*
J-19 Schedule of Allowable Maintenance Expenditures by School Facility
J-20 Insurance Schedule

## STATISTICAL SECTION (UNAUDITED) - INTRODUCTION

## J SERIES

**Contents** **Page**


**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.

Exhibit J-1

**PATERSON PUBLIC SCHOOLS**
**Net Position by Component**
**Last Ten Fiscal Years**
*(accrual basis of accounting)*

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Governmental activities | | | | | | | | | | |
| Invested in capital assets | $ 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 | $ 377,558,180 |
| Restricted | 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 | 37,980,148 |
| Unrestricted | (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) | (179,598,936) |
| Total governmental activities net position | $ 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 | $ 235,939,392 |
| Business-type activities | | | | | | | | | | |
| Invested in capital assets | $ 427,366 | $ 548,072 | $ 502,435 | $ 385,157 | $ 244,594 | $ 169,165 | $ 52,060 | $ 133,050 | $ 244,420 | $ 324,369 |
| Restricted | | | | | | | | | | |
| Unrestricted | 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 | 243,018 |
| Total business-type activities net position | $ 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 | $ 567,387 |
| District-wide | | | | | | | | | | |
| Invested in capital assets | $ 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 | $ 377,882,549 |
| Restricted | 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 | 37,980,148 |
| Unrestricted | (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) | (179,355,918) |
| Total district net position | $ 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 | $ 236,506,779 |

Source: ACFR Schedule A-1

Exhibit J-2

**PATERSON PUBLIC SCHOOLS**
**Changes in Net Position, Last Ten Fiscal Years**
*(accrual basis of accounting)*

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Expenses** | | | | | | | | | | |
| Governmental activities | | | | | | | | | | |
| Instruction | | | | | | | | | | |
| Regular | $ 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 | $ 157,811,706 |
| Special education | 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 | 45,517,692 |
| Other special instruction | 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 | 21,261,597 |
| Other instruction | 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 | 7,885,589 |
| Community Services | 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 | 56,686,144 |
| Student & instruction related services | 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 | 124,622,916 |
| General administrative services | 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 | 6,615,030 |
| School administrative services | 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 | 18,852,433 |
| Central Administration | 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 | 12,753,958 |
| Plant operations and maintenance | 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 | 61,785,869 |
| Pupil transportation | 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 | 30,272,868 |
| Unallocated Benefits | | | 46,474,907 | 86,299,407 | 68,914,604 | 61,537,450 | 128,334,663 | 80,754,572 | 93,318,385 | 97,525,405 |
| Allocated Benefits | | | | | | | | 19,464,362 | 18,645,098 | 38,957,520 |
| Special Schools | | | | | | | | 1,541,388 | 1,364,125 | 1,526,256 |
| Charter Schools | | | | | | | | 103,799,998 | 124,402,858 | 144,112,831 |
| Interest on long-term debt | 257,100 | 208,123 | 314,631 | 521,665 | 1,305,600 | | | 261,335 | 532,816 | 1,016,299 |
| Unallocated depreciation | | | 16,824,450 | 14,248,842 | 1,798,833 | 24,111,063 | 46,122,287 | 4,915,893 | 4,575,771 | 3,573,640 |
| Amortization & Capital Lease Obligations | | | | | | | | 2,795,752 | 2,251,244 | 2,561,397 |
| Capital Outlay - nondepreciable | | | | | | | | 8,085,680 | 15,624,777 | 6,562,566 |
| Total governmental activities expenses | 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 | 839,901,716 |
| Business-type activities: | | | | | | | | | | |
| Food service | 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 | 23,431,383 |
| Total business-type activities expense | 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 | 23,431,383 |
| Total district expenses | $ 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 | $ 863,333,099 |
| **Program Revenues** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Instruction (tuition) | $ 845,262 | $ 821,317 | $ 706,480 | $ 589,966 | $ 1,162,563 | $ 462,837 | $ 1,142,925 | $ 985,286 | $ 1,121,827 | $ 1,042,739 |
| Operating grants and contributions | 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 | 79,100,752 |
| Capital grants and contributions | 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 | 4,976,935 |
| Total governmental activities program revenues | 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 | 85,120,426 |

**PATERSON PUBLIC SCHOOLS**
**Changes in Net Position, Last Ten Fiscal Years**
*(accrual basis of accounting)*

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Business-type activities: | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| Food service | 102,607 | 138,743 | 15,120 | 19,909 | 9,001 | 5,028 | 8,868 | 60,823 | 300,495 | 506,250 |
| Operating grants and contributions | 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 | 18,833,160 |
| Total business type activities program revenues | 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 | 19,339,410 |
| Total district program revenues | $ 275,460,304 | $ 282,746,121 | $ 102,706,187 | $ 104,466,643 | $ 114,892,654 | $ 128,052,606 | $ 143,743,594 | $ 139,200,485 | $ 142,872,529 | $ 104,459,836 |
| **Net (Expense)/Revenue** | | | | | | | | | | |
| Governmental activities | $ (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) | $ (754,781,290) |
| Business-type activities | (1,564,338) | (354,044) | (784,594) | (739,341) | (2,720,453) | (1,315,945) | 537,384 | (762,943) | (832,449) | (4,091,973) |
| Total district-wide net expense | $ (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) | $ (758,873,263) |
| **General Revenues and Other Changes in Net Position** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Property taxes levied for general purposes, net | $ 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 | $ 76,826,789 |
| Taxes levied for debt service | 505,199 | 506,363 | 505,858 | 506,557 | 506,084 | | | | | |
| Federal and State Aid - Unrestricted | 369,511,217 | 370,680,611 | 500,911,782 | 526,546,797 | 537,011,879 | 558,297,696 | 608,177,914 | 581,232,791 | 606,571,929 | 636,966,112 |
| Federal and State Aid - Restricted | 6,821,305 | 6,488,351 | 9,291,010 | 20,987,218 | 2,069,818 | | | 6,777,262 | 15,085,711 | 2,646,190 |
| State Aid Restricted for Debt Service Principal | 639,614 | 694,701 | 798,142 | 799,243 | 799,121 | | | | | |
| Investment earnings | 168,921 | 111,169 | 372,643 | 396,877 | 272,386 | 67,908 | 96,685 | | | |
| Miscellaneous Income | 3,646,406 | 5,809,344 | 6,614,181 | 17,883,315 | 6,007,184 | 23,627,659 | 9,984,567 | 10,869,139 | 10,286,879 | 6,422,379 |
| Other restricted miscellaneous revenue | | | | | | | 15,705 | 83,564 | 173,503 | 155,851 |
| Transfers | | | 3,117,773 | (2,275,105) | | (4,003,808) | (2,000,000) | | | |
| Total governmental activities | 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 | 723,017,321 |
| Business-type activities: | | | | | | | | | | |
| Investment earnings | - | - | 4,616 | 32,073 | | | | | | |
| Miscellaneous Income | | | 10,170 | 19,110 | | | | 177,975 | 1,649,935 | 205,403 |
| Transfers | | | | | | 4,003,808 | 2,000,000 | | | |
| Total business-type activities | - | - | 14,786 | 51,183 | - | 4,003,808 | 2,000,000 | 177,975 | 1,649,935 | 205,403 |
| Total district-wide | $ 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 | $ 723,222,724 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental activities | $ 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 | $ (31,763,969) |
| Business-type activities | (1,564,338) | (354,044) | (769,808) | (688,158) | (2,720,453) | 2,687,863 | 2,537,384 | (584,968) | 817,486 | (3,886,570) |
| Total district | $ 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 | $ (35,650,539) |

Source: ACFR Schedule A-2

Exhibit J-3

**PATERSON PUBLIC SCHOOLS**
**Fund Balances, Governmental Funds,**
**Last Ten Fiscal Years**
*(modified accrual basis of accounting)*

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | | | | |
| Restricted | 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 | $ 32,710,308 |
| Assigned | 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 | 4,105,575 |
| Unassigned | (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) | (52,174,081) |
| Total general fund | $ (10,332,294) | $ (8,550,634) | $ (13,543,315) | $ (19,613,459) | $ (31,775,486) | $ (10,235,504) | $ 19,429,871 | $ 36,950,855 | $ 28,870,509 | $ (15,358,198) |
| All Other Governmental Funds | | | | | | | | | | |
| Restricted | | | | | | 485,151 | 494,528 | 391,099 | 355,948 | 300,100 |
| Assigned | | | | | | 15,604,157 | 9,650,166 | 2,648,695 | 10,886,142 | 864,165 |
| Unassigned | | | 20 | 395 | | | | | | |
| Total all other governmental funds | $ - | $ - | $ 20 | $ 395 | $ - | $ 16,089,308 | $ 10,144,694 | $ 3,039,794 | $ 11,242,090 | $ 1,164,265 |

Source: ACFR Schedule B-1

Exhibit J-4

**PATERSON PUBLIC SCHOOLS**
**Changes in Fund Balances, Governmental Funds,**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | |
| Tax levy | $ 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 | $ 76,826,789 |
| Tuition | 775,102 | 821,317 | 706,480 | 589,966 | 1,162,563 | 251,987 | 475,319 | 179,336 | 427,265 | 945,704 |
| Interest earnings | 135,267 | 111,169 | 372,643 | 396,877 | 272,386 | 67,908 | 96,685 | 83,564 | 173,503 | 155,851 |
| Bond Proceeds | | | | | | | | 8,215,000 | | |
| Miscellaneous | 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 | 6,653,685 |
| State sources | 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 | 740,468,414 |
| Federal sources | 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 | 46,633,665 |
| Total revenue | 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 | 871,684,108 |
| **Expenditures** | | | | | | | | | | |
| Instruction | | | | | | | | | | |
| Regular Instruction | 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 | 146,471,064 |
| Special education instruction | 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 | 40,634,497 |
| Other special instruction | 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 | 19,007,257 |
| School sponsored activities and athletics | 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 | 7,164,424 |
| Community Services | 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 | 56,686,144 |
| 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 | 2,688,185 |
| Health services | | | 4,998,617 | 5,170,449 | 5,200,746 | 5,071,323 | 5,484,935 | 5,554,023 | 5,743,101 | 6,611,837 |
| Student & instruction related services | 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 | 109,035,923 |
| General Administration | 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 | 6,254,363 |
| School Administrative services | 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 | 16,854,625 |
| Central and other support services | 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 | 14,191,507 |
| Plant operations and maintenance | 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 | 60,861,536 |
| Pupil transportation | 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 | 30,200,739 |
| Allocated benefits | | | | | | | | 19,464,362 | 18,645,098 | 38,957,520 |
| Unallocated benefits | | | 70,975,092 | 72,559,357 | 80,784,712 | 85,709,311 | 91,847,306 | 91,990,280 | 97,610,204 | 99,475,424 |
| On-behalf contributions | | | 57,765,885 | 66,376,682 | 65,993,022 | 82,539,809 | 100,064,243 | 99,938,512 | 102,812,924 | 98,641,649 |
| Transfer to Cover Deficit (Enterprise Fund) | | | | | | 4,003,808 | 2,000,000 | | | |
| Transfer to charter school | | | 45,694,407 | 55,792,978 | 64,340,091 | 72,119,048 | 84,936,019 | 103,799,998 | 124,402,858 | 144,112,831 |
| Special Schools | | | 714,941 | 924,588 | 810,098 | 762,891 | 1,092,296 | 1,541,388 | 1,364,125 | 1,526,256 |
| Capital outlay | 37,532,620 | 12,718,986 | 8,091,584 | 2,651,589 | 12,322,306 | 38,097,168 | 40,802,098 | 30,098,152 | 33,445,097 | 23,334,050 |
| Debt service: | | | | | | | | | | |
| Principal | 1,085,000 | 1,135,000 | 1,180,000 | 1,229,675 | 1,280,000 | | | 2,824,925 | 2,573,248 | 2,588,750 |
| Interest and other charges | 214,700 | 170,300 | 123,980 | 75,750 | 25,600 | | | 265,107 | 588,996 | 692,059 |
| Total expenditures | 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 | 925,990,640 |
| Excess (Deficiency) of revenues over (under) expenditures | (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 | (54,306,532) |

Exhibit J-4

**PATERSON PUBLIC SCHOOLS**
**Changes in Fund Balances, Governmental Funds,**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Other Financing sources (uses)** | | | | | | | | | | |
| Proceeds from lease refunding | | | 5,392,878 | | | | | 42,458 | | |
| Transfers in | 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 | 285,998,385 |
| Transfers out | (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) | (285,998,385) |
| 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 | $ (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 | $ (54,306,532) |
| Debt service as a percentage of noncapital expenditures | 0.22% | 0.22% | 0.22% | 0.20% | 0.20% | 0.00% | 0.00% | 0.39% | 0.37% | 0.36% |

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

Exhibit J-5

**PATERSON PUBLIC SCHOOLS**
**General Fund Other Local Revenue by Source**
**Last Ten Fiscal Years**
**Unaudited**

| Fiscal Year Ended June 30, | Tuition Revenue | Interest on Investments | Refund of Prior Year Expenditures | Cancelled Prior Year Payables | Stale Dated Checks | Textbook - Sale/Lease Back | Settlements | Salary/ Benefit Reimbursement | Indirect Cost Reimbursement | E-Rate Reimbursements | Misc. | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 2025 | 945,704 | 2,881,283 | 726,798 | | | | 232,681 | 1,175 | | | 1,629,152 | 6,416,793 |

Source: District Records

Exhibit J-6

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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% |
| 2025 | 50,264,590 | 3,583,872,348 | 1,358,099,483 | 473,908,184 | 517,178,340 | 5,983,322,945 | - | 13,181,928 | 5,996,504,873 | 1.297 | $ 6,059,338,608 | 98.96% |

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

**PATERSON PUBLIC SCHOOLS**
**Direct and Overlapping Property Tax Rates**
**Last Ten Fiscal Years**
*(rate per $100 of assessed value)*

| Fiscal Year Ended June 30, | Paterson Public Schools | | Overlapping Rates | | | |
|---|---|---|---|---|---|---|
| | Basic Rate [a] | General Obligation Debt Service [b] | City of Paterson | County of Passaic | County Open Space | Total Direct and Overlapping Tax Rate |
| 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 |
| 2025 | 1.297 | 0.010 | 2.980 | 1.026 | 0.022 | 5.325 |

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.

**a** The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the Net valuation taxable.

**b** Rates for debt service are based on each year's requirements

**PATERSON PUBLIC SCHOOLS**
**Principal Property Taxpayers**
**Current Year and Nine Years Ago**

| | 2025 | | | 2016 | | |
|---|---|---|---|---|---|---|
| Taxpayer | Taxable Assessed Value | Rank [Optional] | % of Total District Net Assessed Value | Taxable Assessed Value | Rank [Optional] | % of Total District Net Assessed Value |
| 1200 Madison Owner LLC | $ 15,372,000 | 5 | 0.26% | | | |
| Aceks Property Management LLC | 13,535,100 | 7 | 0.23% | | | |
| Barnert Management | | | | $ 16,759,800 | 10 | 0.29% |
| Center City Partners/Alma Realty | 17,850,000 | 4 | 0.30% | 22,000,000 | 3 | 0.38% |
| Colt Arms Preservation Urban Renewal | 13,570,000 | 6 | 0.23% | | | |
| Getty Industries-Alma Realty | | | | 22,321,700 | 2 | 0.39% |
| NJ Bell Telephone Co. | 13,191,928 | 8 | 0.22% | | | |
| Okonite Co. | | | | 17,028,200 | 9 | 0.30% |
| Park East Terrace | 13,088,000 | 9 | 0.22% | 20,034,000 | 5 | 0.35% |
| Riverview Towers I, LLC | 22,909,000 | 3 | 0.38% | 18,412,600 | 8 | 0.32% |
| Riverview Towers II, LLC | 22,909,000 | 2 | 0.38% | 18,474,900 | 7 | 0.32% |
| Rt. 20 Retail Center, LLC | 11,922,600 | 10 | 0.20% | 19,730,600 | 6 | 0.34% |
| St. Joseph's Hospital and Medical Center | | | | 67,921,800 | 1 | 1.18% |
| St. Joseph's Hospital and Medical Center | | | | 21,736,400 | 4 | 0.38% |
| Thor 297 Getty Avenue Owner LLC | 25,944,100 | 1 | 0.43% | | | |
| Total | $ 170,291,728 | | 2.84% | $ 244,420,000 | | 4.25% |
| | Net Assessed Valuation: | | $ 5,996,504,873 | | | $ 5,756,156,146 |

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 | |
| 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% | $ - |
| 2025 | $76,826,789 | $63,519,199 | 82.68% | $13,307,590 |

Source: Municipal Tax Collector

**Exhibit J-10**

**PATERSON PUBLIC SCHOOLS**
**Ratios of Outstanding Debt by Type**
**Last Ten Fiscal Years**

| Fiscal Year Ended June 30, | Governmental Activities | | | | | |
|---|---|---|---|---|---|---|
| | General Obligation Bonds/Loans [b] | Certificates of Participation | Capital Leases | Total District | Percentage of Personal Income [a] | Per Capita [a] |
| 2016 | | 4,825,000 | | 4,825,000 | 0.92% | $ 44,343 |
| 2017 | | 3,690,000 | | 3,690,000 | 1.23% | $ 45,281 |
| 2018 | | 2,150,000 | | 2,150,000 | 2.19% | $ 47,128 |
| 2019 | | 1,230,000 | | 1,230,000 | 4.07% | $ 50,012 |
| 2020 | | | | - | 0.00% | $ 53,928 |
| 2021 | 17,010,000 | | | 17,010,000 | 0.34% | $ 58,270 |
| 2022 | 17,010,000 | | | 17,010,000 | 0.34% | $ 57,511 |
| 2023 | 24,140,000 | | 13,015,927 | 37,155,927 | 0.16% | $ 60,002 |
| 2024 | 22,950,000 | | 20,955,098 | 43,905,098 | Not Available | Not Available |
| 2025 | 22,075,000 | | 18,173,944 | 40,248,944 | 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

**Exhibit J-11**

**PATERSON PUBLIC SCHOOLS**
**Ratios of Net General Bonded Debt Outstanding**
**Last Ten Fiscal Years**

| Fiscal Year Ended June 30, | General Bonded Debt Outstanding | | | Percentage of Actual Taxable Value [a] of | Per Capita [b] |
|---|---|---|---|---|---|
| | General Obligation Bonds/Loans | Deductions | Net General Bonded Debt Outstanding | | |
| 2016 | - | | - | 0.00% | $ - |
| 2017 | - | | - | 0.00% | $ - |
| 2018 | - | | - | 0.00% | $ - |
| 2019 | - | | - | 0.00% | $ - |
| 2020 | - | | - | 0.00% | $ - |
| 2021 | 17,010,000 | | 17,010,000 | 0.28% | $ 292 |
| 2022 | 17,010,000 | | 17,010,000 | 0.28% | $ 296 |
| 2023 | 24,140,000 | | 24,140,000 | 0.40% | $ 402 |
| 2024 | 22,950,000 | | 22,950,000 | 0.38% | Not Available |
| 2025 | 22,075,000 | | 22,075,000 | 0.37% | 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, 2025**

| Governmental Unit | Estimated Percentage Applicable [a] | Debt Outstanding | Estimated Share of Overlapping Debt |
|---|---|---|---|
| **Direct Debt of School District as of June 30, 2025** | | | |
| City of Paterson (Net Debt) | | $ 85,408,818 | |
| | | $ 85,408,818 | |
| **Net overlapping debt of School District:** | | | |
| County of Passaic | 15.85% | $ 42,576,616 | |
| Passaic County Utilities Authority | 15.85% | 5,359,431 | |
| Passaic Valley Water Commission | 55.00% | 97,024,507 | |
| Passaic Valley Sewerage Commission | 9.00% | 15,338,948 | |
| **Subtotal, overlapping debt** | | | $ 160,299,502 |
| **Total direct and overlapping debt** | | | $ 160,299,502 |

**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 2025**

| | | Equalized valuation basis |
|---|---|---|
| 2025 | | $ 6,059,338,608 |
| 2024 | | $ 6,061,447,993 |
| 2023 | | $ 6,064,968,854 |
| | **[A]** | $ 18,185,755,455 |
| Average equalized valuation of taxable property | **[A/3]** | $ 6,061,918,485 |
| Debt limit (4 % of average equalization value) | **[B]** | 242,476,739 **a** |
| Net bonded school debt | **[C]** | 22,075,000 |
| Legal debt margin | **[B-C]** | $ 220,401,739 |

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Debt limit | 391,732,525 | 381,249,355 | 163,788,815 | 158,685,339 | 154,795,089 | 244,926,032 | 249,037,862 | 247,145,163 | 243,132,891 | 242,476,739 |
| Total net debt applicable to limit | - | - | - | - | - | 17,010,000 | 17,010,000 | 24,140,000 | 22,950,000 | 22,075,000 |
| Legal debt margin | $ 391,732,525 | $ 381,249,355 | $ 163,788,815 | $ 158,685,339 | $ 154,795,089 | $ 227,916,032 | $ 232,027,862 | $ 223,005,163 | $ 220,182,891 | $ 220,401,739 |
| Total net debt applicable to the limit as a percentage of debt limit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 6.94% | 6.83% | 9.77% | 9.44% | 9.10% |

Source: Abstract of Ratables 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

**Exhibit J-14**

**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] |
|---|---|---|---|---|
| 2016 | 145,773 | $ 6,464,012,139 | $ 44,343 | 6.00% |
| 2017 | 146,015 | $ 6,611,705,215 | $ 45,281 | 5.40% |
| 2018 | 145,594 | $ 6,861,554,032 | $ 47,128 | 4.80% |
| 2019 | 145,234 | $ 7,570,903,186 | $ 50,012 | 4.10% |
| 2020 | 144,801 | $ 7,808,828,328 | $ 53,928 | 11.80% |
| 2021 | 157,794 | $ 9,194,656,380 | $ 58,270 | 8.40% |
| 2022 | 156,661 | $ 9,009,730,771 | $ 57,511 | 4.50% |
| 2023 | 156,452 | $ 9,387,432,904 | $ 60,002 | 5.00% |
| 2024 | 160,463 | Not Available | Not Available | 5.30% |
| 2025 | 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

Exhibit J-15

**PATERSON PUBLIC SCHOOLS**
**Principal Employers**
**Current Year and Ten Years Ago ****

| | 2025 | | | 2016 | | |
|---|---|---|---|---|---|---|
| **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

EXHIBIT J-16

**PATERSON PUBLIC SCHOOLS**
**FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM**
**LAST TEN FISCAL YEARS**
**(Unaudited)**

| Function/Program | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Instruction | | | | | | | | | | |
| Regular | 1,629 | 1,543 | 1,476 | 1,625 | 1,713 | 1,626 | 1,549 | 1,551 | 1,548 | 1,331 |
| Special Education | 1,045 | 950 | 992 | 1,005 | 917 | 881 | 858 | 843 | 834 | 474 |
| Other Instruction | 80 | 159 | 235 | 193 | 150 | 159 | 144 | 138 | 143 | 218 |
| Adult/Continuing Education Programs | 11 | 8 | 6 | 16 | 16 | 16 | 16 | 18 | 15 | 8 |
| Support Services: | | | | | | | | | | |
| Student & Instruction Related Services | 584 | 620 | 383 | 389 | 375 | 372 | 352 | 359 | 360 | 557 |
| General Administration | 27 | 20 | 58 | 61 | 47 | 41 | 65 | 71 | 81 | 85 |
| School Administrative Services | 197 | 205 | 201 | 193 | 193 | 194 | 190 | 187 | 186 | 180 |
| Other Administration Services | 63 | 62 | 66 | 66 | 52 | 0 | 55 | 62 | 60 | 84 |
| Central Services | 70 | 65 | 32 | 73 | 120 | 126 | 133 | 124 | 113 | 195 |
| Administrative Information Technology | 12 | 10 | 22 | 22 | 20 | 28 | 25 | 28 | 32 | 49 |
| Plant Operations and Maintenance | 175 | 105 | 58 | 92 | 84 | 85 | 99 | 98 | 111 | 94 |
| Pupil Transportation | 6 | 6 | 7 | 4 | 7 | 7 | 7 | 6 | 7 | 8 |
| Other Support Services | 5 | 3 | | | | | | | | |
| Cafeteria Monitors | 132 | 118 | 110 | 112 | 113 | 72 | 89 | 88 | 87 | 149 |
| Food Service | 240 | 240 | 229 | 205 | 202 | 205 | 215 | 213 | 216 | 236 |
| Total | 4,274 | 4,114 | 3,874 | 4,056 | 4,009 | 3,812 | 3,797 | 3,786 | 3,793 | 3,668 |

**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 |
| 2016 | 27,413 | 593,089,565 | 21,635 | 3.39% | 2,626 | N/A | N/A | N/A | 25,015 | 23,393 | 0.56% | 93.52% |
| 2017 | 27,515 | 586,050,206 | 21,299 | 3.16% | 2,627 | N/A | N/A | N/A | 25,494 | 23,714 | 1.91% | 93.02% |
| 2018 | 27,997 | 598,568,911 | 21,380 | -1.58% | 2,628 | N/A | N/A | N/A | 25,141 | 23,154 | -1.38% | 92.10% |
| 2019 | 28,807 | 642,426,189 | 22,301 | 3.08% | 2,323 | N/A | N/A | N/A | 24,808 | 22,687 | -1.32% | 91.45% |
| 2020 | 28,964 | 659,913,628 | 22,784 | 2.17% | 2,625 | 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 | 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 | 22,210 | 19,218 | -4.81% | 86.53% |
| 2023 | 27,862 | 792,794,100 | 28,454 | 5.66% | 2,550 | N/A | N/A | N/A | 22,234 | 19,560 | 0.11% | 87.97% |
| 2024 | 28,272 | 853,484,514 | 30,188 | 6.09% | 2,550 | N/A | N/A | N/A | 21,851 | 19,547 | -1.72% | 89.46% |
| 2025 | 28,640 | 899,374,995 | 31,403 | 4.02% | 2,031 | N/A | N/A | N/A | 21,418 | 19,391 | -1.98% | 90.54% |

**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

EXHIBIT J-18

**PATERSON PUBLIC SCHOOLS**
**School Building Information**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 135 | 60 | 83 | 83 | 93 | 77 | 81 | 94 | 90 | 99 |
| 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 | 33,857 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 239 | 285 | 249 | 267 | 186 | 234 | 238 | 236 | 216 | 217 |
| 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 | 606 | 597 | 549 | 534 | 484 | 491 | 472 | 483 | 502 | 473 |
| School 3 (1879) | | | | | | | | | | |
| Square Feet | 41,908 | 41,908 | 41,908 | 35,500 | 35,500 | 35,500 | 35,500 | 35,500 | 35,500 | 35,500 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 394 | 433 | 402 | 415 | 375 | 330 | 338 | 336 | 218 | 166 |
| 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 | 500 | 453 | 469 | 428 | 467 | 550 | 508 | 516 | 503 | 486 |
| 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 | 772 | 699 | 689 | 640 | 631 | 745 | 738 | 780 | 763 | 753 |
| School 6 (1921) - (Senator Frank Lautenberg School) | | | | | | | | | | |
| Square Feet | 89,054 | 89,054 | 89,054 | 90,075 | 90,075 | 90,075 | 90,075 | 90,075 | 90,075 | 90,075 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 495 | 512 | 524 | 606 | 658 | 623 | 572 | 552 | 627 | 601 |
| School 7 (1919) | | | | | | | | | | |
| Square Feet | 48,835 | 48,835 | 48,835 | 49,170 | 49,170 | 49,170 | 49,170 | 49,170 | 49,170 | 49,170 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 252 | 253 | 221 | 197 | 235 | 225 | 207 | 323 | 286 | 250 |
| 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 | 576 | 505 | 479 | 495 | 468 | 461 | 465 | 440 | 399 | 410 |
| 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 | 1,150 | 847 | 819 | 768 | 759 | 740 | 692 | 705 | 726 | 682 |
| 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 | 607 | 607 | 625 | 556 | 571 | 538 | 507 | 490 | 455 | 475 |

EXHIBIT J-18

**PATERSON PUBLIC SCHOOLS**
**School Building Information**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| School 11 (1905) - (Newcomers) | | | | | | | | | | |
| Square Feet | 35,446 | 35, 446 | 35, 446 | 36, 576 | 36,576 | 36, 576 | 36, 576 | 36, 576 | 36, 576 | 36,576 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 267 | 257 | 32 | 35 | 136 | 125 | 87 | 125 | 118 | 81 |
| School 12 (1913) | | | | | | | | | | |
| Square Feet | 72,886 | 72, 886 | 72, 886 | 72, 720 | 72,720 | 72, 720 | 72, 720 | 72, 720 | 72, 720 | 72,720 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 528 | 521 | 561 | 517 | 532 | 547 | 497 | 483 | 476 | 474 |
| 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 | 527 | 544 | 501 | 532 | 539 | 534 | 493 | 506 | 484 | 498 |
| School 14 (1887) | | | | | | | | | | |
| Square Feet | 16,422 | 16, 422 | 16, 422 | 16, 740 | 16,740 | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 226 | 239 | 214 | 221 | 248 | | | | | |
| School 15 (1923) | | | | | | | | | | |
| Square Feet | 110,104 | 110, 104 | 110, 104 | 126, 000 | 126,000 | 126,000 | 126,000 | 126,000 | 126,000 | 126, 000 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 791 | 671 | | 665 | 657 | 562 | 538 | 576 | 543 | 577 |
| New School 16 (2016/2017) | | | | | | | | | | |
| Square Feet | | 109,500 | 109, 500 | 109, 900 | 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 | 812 |
| School 17 (1891) - Urban Leadership | | | | | | | | | | |
| Square Feet | 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 | 89, 300 | 89,300 | 89, 300 | 89, 300 | 89, 300 | 89, 300 | 89,300 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 930 | 956 | 898 | 853 | 783 | 740 | 685 | 668 | 651 | 599 |
| School 19 (1896) | | | | | | | | | | |
| Square Feet | 34,869 | 34, 869 | 34, 869 | 32, 260 | 32,260 | 32, 260 | 32, 260 | 32, 260 | 32, 260 | 32,260 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 392 | 374 | 371 | 368 | 350 | 360 | 354 | 339 | 314 | 288 |
| 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 | 501 | 496 | 461 | 458 | 454 | 431 | 348 | 330 | 346 | 343 |
| 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 | 751 | 755 | 742 | 737 | 690 | 673 | 638 | 638 | 664 |
| 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 | 913 | 845 | 829 | 838 | 821 | 712 | 663 | 647 | 652 | 668 |
| School 25 (1932) | | | | | | | | | | |
| Square Feet | 72,564 | 72, 564 | 72, 564 | 74, 015 | 74,015 | 74, 015 | 74, 015 | 74, 015 | 74, 015 | 74,015 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 748 | 572 | 554 | 600 | 645 | 593 | 545 | 532 | 540 | 526 |

EXHIBIT J-18

**PATERSON PUBLIC SCHOOLS**
**School Building Information**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| School 26 (1952) | | | | | | | | | | |
| Square Feet | 98,248 | 98, 248 | 98, 248 | 99, 798 | 99,798 | 99, 798 | 99, 798 | 99, 798 | 99, 798 | 99,798 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 563 | 569 | 496 | 512 | 536 | 522 | 449 | 504 | 479 | 419 |
| School 27 (1956) | | | | | | | | | | |
| Square Feet | 108,198 | 108, 198 | 108, 198 | 103, 926 | 103,926 | 103,926 | 103,926 | 103,926 | 103,926 | 103, 926 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 814 | 827 | 842 | 838 | 677 | 633 | 662 | 656 | 641 | 641 |
| School 28 (1956) | | | | | | | | | | |
| Square Feet | 104,417 | 104, 417 | 104, 417 | 104, 417 | 104,417 | 104,417 | 104,417 | 104,417 | 104,417 | 104, 417 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 488 | 489 | 500 | 505 | 467 | 461 | 453 | 449 | 469 | 463 |
| School 29 (1924) - Lease | | | | | | | | | | |
| Square Feet | 25,992 | 25, 992 | 25, 992 | 22, 500 | 22,500 | 22, 500 | 22, 500 | 22, 500 | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 300 | 290 | 325 | 340 | 314 | 311 | 279 | | | |
| School 30 (Dr. Martin Luther King Jr. Educational Complex) | | | | | | | | | | |
| Square Feet | 107,168 | 107, 168 | 107, 168 | 107, 168 | 107,168 | 107,168 | 107,168 | 107,168 | 107,168 | 107, 168 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 849 | 664 | 691 | 659 | 646 | 598 | 560 | 556 | 505 | 513 |
| New Roberto Clemente (2005) | | | | | | | | | | |
| Square Feet | 124,834 | 124, 834 | 124, 834 | 124, 834 | 124,834 | 124,834 | 124,834 | 124,834 | 124,834 | 124, 834 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 587 | 572 | | 647 | 675 | 605 | 555 | 579 | 543 | 473 |
| Norman S. Weir (1891) | | | | | | | | | | |
| Square Feet | 67,943 | 67, 943 | 67, 943 | 67, 943 | 67,943 | 67, 943 | 67, 943 | 67, 943 | 67, 943 | 67,943 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 301 | 291 | 279 | 280 | 288 | 292 | 267 | 262 | 271 | 273 |
| Roberto Clemente (1920) | | | | | | | | | | |
| Square Feet | 30,797 | 30, 797 | 30, 797 | 30, 797 | 30,797 | 30, 797 | 30, 797 | 30, 797 | 30, 797 | 30,797 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 337 | 334 | 329 | 341 | 332 | 301 | 280 | 262 | 267 | 254 |
| Edward Kilpatrick | | | | | | | | | | |
| Square Feet | 52,527 | 52, 527 | 52, 527 | 52, 527 | 52,527 | 52, 527 | 52, 527 | 52, 527 | 52, 527 | 52,527 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 421 | 404 | 343 | 366 | 365 | 348 | 314 | 341 | 300 | 295 |
| Dale Ave. | | | | | | | | | | |
| Square Feet | 61,500 | 61, 500 | 61, 500 | 61, 500 | 61,500 | 61, 500 | 61, 500 | 61, 500 | 61, 500 | 61,500 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 397 | 340 | 342 | 3, 337 | 342 | 243 | 248 | 258 | 243 | 228 |
| Dr. Hani Awadalla (2016/2017) | | | | | | | | | | |
| Square Feet | | 109,200 | 109, 200 | 109, 200 | 109,200 | 109,200 | 109,200 | 109,200 | 109,200 | 109, 200 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | 647 | 679 | 670 | 672 | 600 | 575 | 553 | 564 | 575 |
| **High School** | | | | | | | | | | |
| Eastside High School (1870) | | | | | | | | | | |
| Square Feet | 291,180 | 291, 180 | 291, 180 | 280, 390 | 280,390 | 280,390 | 280,390 | 280,390 | 280,390 | 280, 390 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 2,175 | 2, 315 | 2, 279 | 2, 194 | 2,126 | 2,003 | 1,959 | 2,076 | 2,084 | 2,074 |
| JFK High School (1963) | | | | | | | | | | |
| Square Feet | 329,210 | 329, 210 | 329, 210 | 329, 210 | 329,210 | 329,210 | 329,210 | 329,210 | 329,210 | 329, 210 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 2,252 | 2, 325 | 2, 424 | 2, 455 | 2,371 | 2,305 | 2,198 | 1,944 | 1,789 | 1,845 |

EXHIBIT J-18

**PATERSON PUBLIC SCHOOLS**
**School Building Information**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 288 | 278 | 262 | 238 | 231 | 239 | 219 | 249 | 256 | 258 |
| 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 | 589 | 657 | 680 | 654 | 673 | 664 | 684 | 694 | 661 | 649 |
| Newcomers HS - 151 Ellison St | | | | | | | | | | |
| Square Feet | | | | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | | | | | | | 37 | | 106 |
| **Academies** | | | | | | | | | | |
| 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 | 195 | 207 | 226 | 214 | 214 | 215 | 209 | 202 | 200 | 193 |
| 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 | 106 | 92 | 129 | 107 | | | | | 238 | 179 |
| YES Academy - Formerly Academy of Performing Arts | | | | | | | | | | |
| Square Feet | 14,240 | 14, 240 | | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 75 | 45 | | | | | | | | |
| Alexander Hamilton Academy-Lease | | | | | | | | | | |
| Square Feet | 73,062 | 73, 062 | 73, 062 | 63, 600 | 63, 600 | 63, 600 | 63, 600 | 63, 600 | 63, 600 | 63,600 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 567 | 564 | 547 | 564 | 537 | 525 | 517 | 500 | 488 | 439 |
| Urban Leadership Academy-Lease | | | | | | | | | | |
| Square Feet | | | | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 138 | 141 | | | | | | | | |
| BUILD Academy-Don Bosco-Lease | | | | | | | | | | |
| Square Feet | 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 | | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | | | | | | | | | |
| The Mall - HARP, IMPACT and STARS Academy | | | | | | | | | | |
| Square Feet | 58,507 | 58, 507 | 42, 000 | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 274 | | | | | | | | | |
| Saint Marys - Lease | | | | | | | | | | |
| Square Feet | 31,185 | 31, 185 | | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 165 | | | | | | | | | |

EXHIBIT J-18

**PATERSON PUBLIC SCHOOLS**
**School Building Information**
**Last Ten Fiscal Years**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Saint Therese (STARS) - Lease | | | | | | | | | | |
| Square Feet | 19,138 | 19,138 | 19,138 | 19,138 | 19,138 | 19,138 | 19,138 | 19,138 | 18,138 | 18,138 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | 84 | 89 | 105 | 101 | 104 | 108 | | | | |
| Joseph A. Taub School | | | | | | | | | | |
| Square Feet | | | | 103,000 | 103,000 | 103,000 | 103,000 | 103,000 | 103,000 | 103,000 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | | | 696 | 817 | 883 | 787 | 972 | 967 | 977 |
| HARP - Lease | | | | | | | | | | |
| Square Feet | | | | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | | | 275 | 295 | 299 | 411 | 417 | 436 | 490 |
| Young Mens Leadership Academy - Lease | | | | | | | | | | |
| Square Feet | | | | 21,138 | 21,138 | 21,138 | 21,138 | 21,138 | 21,138 | 21,138 |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | | | 55 | 52 | 73 | 59 | 65 | 60 | 50 |
| Saint Paul's - (Great Falls) - Lease | | | | | | | | | | |
| Square Feet | 16,420 | 16,420 | 16,420 | | | | | | | |
| Capacity (students) | | | | | | | | | | |
| Students on Roll | | | | | | | | | | |
| Total Square Feet | 3,462,328 | 3,681,028 | 3,689,641 | 3,534,194 | 3,534,194 | 3,499,934 | 3,499,934 | 3,666,072 | 3,642,572 | 3,642,572 |
| Students on Roll | 24,022 | 22,881 | 21,091 | 25,170 | 21,713 | 20,573 | 22,225 | 22,170 | 21,848 | 21,536 |
| **Other** | | | | | | | | | | |
| New Administration Building-90 Delaware Ave | | | | | | | | | | |
| Square Feet | 113,385 | 113,385 | 113,385 | 113,385 | 113,385 | 113,385 | 113,385 | 113,385 | 113,385 | 113,585 |
| Warehouse-Sheridan Ave-Lease | | | | | | | | | | |
| Square Feet | 55,525 | 55,525 | 55,525 | 55,525 | 55,525 | 55,525 | 55,525 | 55,525 | 55,525 | 55,525 |

PS #16 knocked down; new school under construction

Number of Schools at June 30, 2025
Early Learning Center = 1
Elementary/Middle = 33
High School = 4
Academies = 4
Other = 1

**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 | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| School 1 | 47,621 | 43,956 | 39,770 | 36,052 | - | - | - | - | - | - |
| School 2 | 120,803 | 111,523 | 100,902 | 91,469 | 87,886 | 106,053 | 111,687 | 133,417 | 136,560 | 196,612 |
| School 3 | 49,932 | 46,089 | 41,700 | 37,802 | 37,093 | 35,945 | 46,164 | 55,146 | 56,445 | 81,267 |
| School 3 Trailers | - | - | - | - | - | 7,890 | 8,333 | 9,954 | 10,189 | 14,669 |
| School 4 (Dr. Frank Napier, Jr.) | 158,081 | 145,927 | 132,030 | 119,688 | 116,686 | 138,780 | 146,153 | 174,588 | 178,702 | 257,285 |
| School 5 | 140,280 | 129,439 | 117,112 | 106,164 | 102,518 | 123,153 | 129,695 | 154,928 | 158,579 | 228,313 |
| School 6 (Senator Frank Lautenberg School) | 126,693 | 116,943 | 105,806 | 95,915 | 92,472 | 111,225 | 115,806 | 138,336 | 141,596 | 203,862 |
| School 7 | 69,159 | 63,836 | 57,757 | 52,358 | 50,635 | 60,715 | 63,505 | 75,860 | 77,648 | 111,793 |
| School 8 | 104,083 | 96,073 | 86,924 | 78,798 | 76,087 | 91,375 | 96,230 | 114,952 | 117,660 | 169,401 |
| School 9 (Charles J. Riley) | 154,718 | 142,811 | 129,211 | 117,132 | 113,158 | 135,828 | 143,044 | 170,874 | 174,900 | 251,812 |
| School 10 | 82,385 | 76,044 | 68,802 | 62,371 | 61,240 | 72,326 | 76,168 | 90,987 | 93,131 | 134,085 |
| School 11 (Newcomers) | 51,445 | 47,486 | 42,964 | 38,947 | 38,003 | 45,164 | 46,094 | 55,062 | 56,359 | 81,143 |
| School 12 | 102,283 | 94,411 | 85,420 | 77,435 | 75,224 | 89,795 | 94,781 | 113,221 | 115,889 | 166,851 |
| School 13 | 132,342 | 122,038 | 110,416 | 100,095 | 96,723 | 116,183 | 122,356 | 146,161 | 149,605 | 215,393 |
| School 14 | - | 21,734 | 19,664 | 17,825 | - | 20,671 | 21,355 | 25,510 | 26,111 | 37,593 |
| School 15 | 177,223 | 163,584 | 148,005 | 134,169 | 129,651 | 155,585 | 143,179 | 171,036 | 175,065 | 252,050 |
| School 16-Great Fall Academy | - | - | - | - | - | - | - | - | - | 43,044 |
| New School 16 | 154,578 | 142,681 | 129,093 | 117,026 | 110,616 | 135,704 | 142,394 | 170,097 | 173,310 | - |
| School 17-Urban Leadership | - | 18,793 | 17,003 | 15,414 | - | 21,634 | 22,783 | 27,216 | 27,857 | 40,107 |
| School 18 | 125,603 | 115,937 | 104,896 | 95,090 | 85,693 | 102,549 | 116,094 | 138,681 | 141,949 | 204,371 |
| School 18 Trailers | - | - | - | - | - | 7,719 | 16,658 | 19,899 | 20,368 | 29,325 |
| School 19 | 45,375 | 41,883 | 37,894 | 34,352 | 33,615 | 39,835 | 45,344 | 54,166 | 55,442 | 79,822 |
| School 20 | 116,832 | 100,305 | 90,753 | 82,269 | 86,649 | 102,567 | 108,016 | 129,032 | 132,072 | 190,150 |
| School 21 | 145,598 | 134,372 | 121,575 | 110,211 | 106,538 | 127,821 | 134,612 | 160,802 | 164,590 | 236,969 |
| School 24 | 141,778 | 130,867 | 118,404 | 107,336 | 103,338 | 124,468 | 131,080 | 156,583 | 160,272 | 230,751 |
| School 25 | 104,104 | 96,092 | 86,941 | 78,814 | 77,116 | 91,394 | 94,362 | 112,721 | 115,377 | 166,113 |
| School 26 | 140,369 | 129,566 | 117,227 | 106,269 | - | - | - | - | - | - |
| School 1/26 | - | - | - | - | 137,603 | 165,037 | 111,103 | 132,719 | 135,846 | 195,585 |
| School 26 Trailers | - | - | - | - | - | - | 16,658 | 19,899 | 20,368 | 29,325 |
| School 27 | 146,175 | 134,925 | 122,076 | 110,664 | 107,937 | 128,328 | 135,145 | 161,439 | 165,242 | 237,907 |
| School 27 Trailers | - | - | - | - | - | - | 5,555 | 6,636 | 6,792 | 9,779 |
| School 28 | 146,866 | 135,541 | 122,633 | 111,169 | 107,254 | 128,934 | 135,784 | 162,201 | 166,023 | 239,031 |
| School 29 | - | 29,211 | 26,429 | 23,959 | 23,861 | 27,783 | 33,800 | 40,376 | 41,327 | 59,501 |
| Dr Hani Awadallah | 153,593 | 137,618 | 124,512 | 112,873 | 111,827 | 134,840 | 142,004 | 169,631 | 168,540 | - |
| Martin Luther King | 150,735 | 139,046 | 125,804 | 114,044 | 110,507 | 132,331 | 139,361 | 166,475 | 170,397 | 245,329 |
| East Side HS/Bauerle Field | 394,377 | 364,025 | 329,358 | 298,569 | 281,840 | 339,301 | 364,762 | 435,729 | 445,995 | 642,120 |

EXHIBIT J-19

**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 | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| East Side Trailers | - | - | - | - | 5,988 | 6,925 | 13,888 | 16,590 | 16,981 | 24,449 |
| JF Kennedy HS | 463,044 | 415,451 | 375,886 | 340,748 | 337,228 | 406,508 | 416,994 | 498,123 | 509,859 | 734,068 |
| JFK Trailers | - | - | - | - | - | - | 11,111 | 13,272 | 13,585 | 19,559 |
| Rosa Parks HS | 66,030 | 59,721 | 54,034 | 48,982 | 48,463 | 57,968 | 61,047 | 72,924 | 74,643 | 107,466 |
| Roberto Clemente | 43,317 | 39,987 | 36,179 | 32,797 | 32,303 | 38,028 | 40,048 | 47,840 | 48,967 | 70,500 |
| 660 14th Avenue - Early Learning | 19,963 | 18,176 | 16,445 | 14,908 | 14,511 | 17,288 | 18,207 | 21,749 | 22,262 | 32,051 |
| Silk City 2000 Academy - Sage | 43,767 | 40,247 | 36,414 | 33,010 | 32,531 | 38,423 | 40,465 | 48,337 | 49,476 | 71,233 |
| The Mall | - | - | - | - | - | - | - | - | 93,026 | 133,934 |
| 137 Ellison | - | - | - | - | - | - | - | - | - | 59,473 |
| YES Academy | - | - | - | - | - | - | - | - | 22,642 | 32,598 |
| Norman S. Weir | 95,564 | 86,985 | 78,701 | 71,344 | 69,971 | 83,896 | 88,353 | 105,543 | 108,029 | 155,535 |
| Dale Avenue | 86,502 | 79,845 | 72,241 | 65,487 | 63,728 | 75,940 | 79,975 | 95,534 | 97,785 | 140,786 |
| Edward Kilpatrick #33 | 73,881 | 70,198 | 63,513 | 57,576 | 54,206 | 64,860 | 68,306 | 81,595 | 83,518 | 120,245 |
| Alexander Hamilton | 89,455 | 81,791 | 74,002 | 67,085 | 65,835 | 78,533 | 95,712 | 114,333 | 116,169 | 167,254 |
| Department of Facilities (Warehouse) | 78,098 | - | - | - | - | - | 72,205 | 86,253 | 88,285 | 127,108 |
| Colt Street | - | - | - | - | 43,271 | 51,862 | 54,617 | 65,243 | 66,780 | - |
| Don Bosco - P:aterson Catholic | - | - | - | - | 106,569 | 127,184 | 133,941 | 160,000 | 101,188 | 145,685 |
| Rutland | 14,590 | 12,982 | 11,746 | 10,648 | 10,694 | 12,809 | 13,489 | 16,113 | 16,493 | 23,746 |
| Boys and Girls Club | - | - | - | - | - | - | - | - | - | 53,812 |
| Garrett Morgan Academy | - | - | - | - | - | - | - | - | - | 27,470 |
| Hinchliffe Stadium | - | - | - | - | - | - | - | - | - | 34,723 |
| Panther Academy | 39,165 | 38,948 | 35,239 | 31,945 | 29,164 | 34,383 | 36,210 | 43,254 | 44,274 | 63,743 |
| The New Roberto Clemente | 175,310 | 162,285 | 146,830 | 133,105 | 128,391 | 154,145 | 162,334 | 193,917 | 198,486 | 285,770 |
| New Roberto - K Center | - | - | - | - | - | - | - | | 12,720 | 18,314 |
| Boris Kroll Sports/Business Acad. | - | - | - | - | - | - | - | | 47,427 | 68,282 |
| New International High School (2008) | 170,576 | 155,794 | 140,957 | 127,780 | 124,327 | 149,750 | 157,706 | 188,389 | 192,827 | 277,623 |
| 90 Delaware-New Administrative Offices | 159,761 | - | - | - | 116,729 | 140,008 | 148,863 | 177,825 | 180,282 | 259,561 |
| St Mary's - (PS 4) | - | - | - | - | - | - | - | | | 71,389 |
| St. Theresa - (STARS) | 25,512 | - | - | - | 19,744 | 23,632 | 24,887 | 29,729 | 30,429 | 43,811 |
| St Paul's - Great Falls | - | - | - | - | 21,608 | 26,101 | 21,353 | 25,507 | 26,108 | 37,590 |
| Joseph A. Taub | 144,873 | 205,360 | 185,803 | 168,434 | - | - | - | - | - | - |
| S.T.E.A.M. (HARP) | 59,074 | 133,723 | 120,988 | 109,678 | - | - | - | - | - | - |
| Young Men's Leadership Academy | 29,731 | 18,441 | 16,685 | 15,125 | - | - | - | - | - | - |
| Madison K Annex (Part of NRC FY09/10) | - | 10,385 | 9,396 | 8,519 | - | - | - | - | - | - |
| Total School Facilities | 5,361,244 | 4,903,074 | 4,436,140 | 4,021,447 | 3,887,029 | 4,709,173 | 5,019,775 | 5,996,405 | 6,242,445 | 8,689,136 |

**PATERSON PUBLIC SCHOOLS**
**INSURANCE SCHEDULE**
**JUNE 30, 2025**
**(unaudited)**

| | | Coverage | Deductible |
|---|---|---|---|
| **Commercial Property** | | | |
| Building and Contents | | $ 1,510,611,379 | |
| 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) Including Auto Physical Damage | | 31,000,000 | |
| 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 | 5,000,000 | 550,000 |
| **Excess Worker's Compensation & Employer's Liability Buffer Layer** | | 450,000 | |
| **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** | | | |
| June Gray - Assistant Business Administrator | | 2,000,000 | None |
| Charles Poindexter- Treasurer | | 2,000,000 | None |
| **Student Accident Base(Allied World)** | | | |
| Max Medical Benefit | | 25,000 | None |
| **Student Accident CAT( AIG National Fire Insurance)** | | 6,000,000 | 25,000 |

Source: District Records

# SINGLE AUDIT SECTION

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Matthew B. Wielkotz, CPA, PSA
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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, 2025, 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 28, 2026.

### *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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

***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 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 (Findings 2025-001 and 2025-002).

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 28, 2026.

***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 28, 2026

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2025. 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, 2025.

### 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 2025-003 through 2025-008. Our opinion on each major federal and state program is 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.

However, we identified certain deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as items 2025-003 through 2025-008 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. 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 28, 2026

EXHIBIT K-3

**Paterson Public Schools**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2025**

| Federal Grantor/Pass-Through Grantor/ Program Title | Assistance Listing Number | Federal FAIN Number | Grant or State Project Number | Program or Award Amount | Grant Period From | Grant Period To | Balance at June 30, 2024 | Carryover/ (Walkover) Amount | Cash Received | Budgetary Expenditures | Adjustments | Balance at June 30, 2025 Accounts Receivable | Balance at June 30, 2025 Deferred Revenue | Balance at June 30, 2025 Due to Grantor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **U.S. Department of Health and Human Services** | | | | | | | | | | | | | | |
| **Passed-through State Department of Health and Human Services** | | | | | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | | |
| Special Education Medicaid Reimbursement | 93.778 | 2005NJ5MAP | N/A | 656,530 | 7/1/24 | 6/30/25 | $ | | 656,530 | 656,530 | | | | |
| **Total General Fund** | | | | | | | | | 656,530 | 656,530 | | | | |
| **U.S. Department of Education** | | | | | | | | | | | | | | |
| **Passed-through State Department of Education** | | | | | | | | | | | | | | |
| Special Revenue Fund: | | | | | | | | | | | | | | |
| Title I, Part A | 84.010 | S010A240030 | ESEA401025 | 24,569,331 | 7/1/24 | 9/30/25 | | (2,370,674) | 19,546,305 | 22,619,664 | | (5,444,033) | | |
| Title I, Part A | 84.010 | S010A230030 | ESEA401024 | 23,683,783 | 7/1/23 | 9/30/24 | (2,370,674) | 2,370,674 | | | | | | |
| Title I, SIA | 84.010 | S010A240030 | ESEA401025 | 2,369,600 | 7/1/24 | 9/30/25 | | (639,561) | 3,558,320 | 3,728,526 | | (809,767) | | |
| Title I, SIA | 84.010 | S010A230030 | ESEA401024 | 3,008,900 | 7/1/23 | 9/30/24 | (639,561) | 639,561 | | | | | | |
| **Title I Cluster Total** | | | | | | | (3,010,235) | | 23,104,625 | 26,348,190 | | (6,253,800) | | |
| Title II, Part A | 84.367A | S367A240029 | ESEA401024 | 14,821 | 7/1/24 | 9/30/25 | | | | | | | | |
| Title II, Part A | 84.367A | S367A230029 | ESEA401024 | 15,400 | 7/1/23 | 9/30/24 | 81 | | | | (81) | | | |
| **Title II Cluster Total** | | | | | | | 81 | | | | (81) | | | |
| Title III, Part A | 84.365A | S365A240030 | ESEA401020 | 1,148,611 | 7/1/24 | 9/30/25 | | (103,258) | 1,053,822 | 1,206,354 | | (255,790) | | |
| Title III, Part A | 84.365A | S365A230030 | ESEA401020 | 1,123,774 | 7/1/23 | 9/30/24 | (103,258) | 103,258 | | | | | | |
| Title III, Immigrant | 84.365A | S365A240030 | ESEA401025 | 217,821 | 7/1/24 | 9/30/25 | | (81,102) | 120,879 | 381,494 | | (341,717) | | |
| Title III, Immigrant | 84.365A | S365A230030 | ESEA401024 | 260,329 | 7/1/23 | 9/30/24 | (81,102) | 81,102 | | | | | | |
| **Title III Cluster Total** | | | | | | | (184,360) | | 1,174,701 | 1,587,848 | | (597,507) | | |
| Title IV Student Support & Academic Achievement | 84.424 | S424A240031 | ESEA401025 | 19,728 | 7/1/24 | 9/30/25 | | | | 30,000 | | (30,000) | | |
| Title IV Student Support & Academic Achievement | 84.424 | S424A230031 | ESEA401024 | 18,734 | 7/1/23 | 9/30/24 | | | | | | | | |
| **Title IV Cluster Total** | | | | | | | | | | 30,000 | | (30,000) | | |
| IDEA Part B, Basic | 84.027A | H027A240100 | IDEA401025 | 6,587,648 | 7/1/24 | 6/30/25 | | (976,425) | 7,566,400 | 6,827,763 | | (237,788) | | |
| IDEA Part B, Basic | 84.027A | H027A230100 | IDEA401024 | 6,743,676 | 7/1/23 | 6/30/24 | (976,425) | 976,425 | | | | | | |
| ARP - IDEA Part B, Basic | 84.027X | H027X210100 | IDEA401022 | 1,356,819 | 7/1/22 | 9/30/23 | 5,597 | | | | | | | 5,597 |
| IDEA, Preschool | 84.173A | H173A240100 | IDEA401025 | 193,583 | 7/1/24 | 9/30/25 | | (26,336) | 197,837 | 172,096 | | (595) | | |
| IDEA, Preschool | 84.173A | H173A230100 | IDEA401024 | 205,962 | 7/1/23 | 9/30/24 | (26,336) | 26,336 | | | | | | |
| **IDEA Cluster Total** | | | | | | | (997,164) | | 7,764,237 | 6,999,859 | | (238,383) | | 5,597 |
| Career and Technical Education - Basic Grants (Perkins) | 84.048A | V048A240030 | N/A | 188,400 | 7/1/24 | 6/30/25 | | | 56,245 | 172,104 | | (115,859) | | |
| Career and Technical Education - Basic Grants (Perkins) | 84.048A | V048A230030 | N/A | 128,413 | 7/1/23 | 6/30/24 | (22,667) | | 22,667 | | | | | |
| **Career and Technical Education - Basic Grant (Perkins) Total** | | | | | | | (22,667) | | 78,912 | 172,104 | | (115,859) | | |
| 21ST Century CCLC Competitive | 84.287C | S287C240030 | 24E00023 | 475,000 | 7/1/24 | 6/30/25 | | | 288,422 | 432,910 | | (144,488) | | |
| 21ST Century CCLC Competitive | 84.287C | S287C230030 | 23E00023 | 425,000 | 7/1/23 | 6/30/24 | (67,383) | | 67,383 | | | | | |
| 21ST Century CCLC Competitive | 84.287C | S287C220030 | 22E00023 | 425,000 | 7/1/22 | 9/30/23 | 62 | | | | | | | 62 |
| **21st Century CCLC Competitive Cluster Total** | | | | | | | (67,321) | | 355,805 | 432,910 | | (144,488) | | 62 |

**Paterson Public Schools**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2025**

| Federal Grantor/Pass-Through Grantor/ Program Title | Assistance Listing Number | Federal FAIN Number | Grant or State Project Number | Program or Award Amount | Grant Period From | Grant Period To | Balance at June 30, 2024 | Carryover/ (Walkover) Amount | Cash Received | Budgetary Expenditures | Adjustments | Balance at June 30, 2025 Accounts Receivable | Balance at June 30, 2025 Deferred Revenue | Balance at June 30, 2025 Due to Grantor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Full Service Community Schools #TAUB,EHS,INT,10 | 84.215J | N/A | N/A | 1,817,761 | 1/1/24 | 12/31/25 | | | 1,397,242 | 1,416,514 | | (19,272) | | |
| Full Service Community Schools #TAUB,EHS,INT,10 | 84.215J | N/A | N/A | 2,326,766 | 1/1/23 | 12/31/24 | (137,750) | | 446,462 | 1,095,736 | | (787,024) | | |
| Full Service Community Schools #16/ATM | 84.215J | N/A | N/A | 499,959 | 1/1/25 | 12/31/25 | | 181,575 | 105,220 | 350,235 | | (63,440) | | |
| Full Service Community Schools #16/ATM | 84.215J | N/A | N/A | 499,959 | 1/1/24 | 12/31/24 | | | 57,503 | 101,383 | | (43,880) | | |
| Full Service Community Schools #16/ATM | 84.215J | N/A | N/A | 499,959 | 1/1/23 | 12/31/23 | 12,323 | (96,479) | 60,192 | | | (23,964) | | |
| Full Service Community Schools FIE | 84.215J | N/A | N/A | 499,668 | 10/1/22 | 9/30/23 | (1) | (85,096) | 85,097 | | | | | |
| **Full Service Community Schools Cluster Total** | | | | | | | (125,428) | | 2,151,716 | 2,963,868 | | (937,580) | | |
| Coronavirus Response and Relief Supplemental Act: | | | | | | | | | | | | | | |
| CRSSA - ESSER II | 84.425D | S425D200027 | | 47,502,496 | 3/13/20 | 9/30/23 | 3,088 | | | | | | | 3,088 |
| ESSER II - Learning Acceleration | 84.425D | S425D210027 | | 3,048,468 | 3/13/20 | 9/30/23 | 39 | | | | | | | 39 |
| **ESSER II Total** | | | | | | | 3,127 | | | | | | | 3,127 |
| American Rescue Plan: | | | | | | | | | | | | | | |
| ARP - ESSER III | 84.425U | S425U210027 | | 106,758,792 | 3/13/20 | 9/30/24 | (17,996,465) | | 21,425,930 | 3,541,799 | | (112,334) | | |
| Accelerated Learning Coach and Educator Support | 84.425U | S425U210027 | | 2,798,661 | 3/13/20 | 9/30/24 | (32,510) | | 1,483,177 | 1,450,667 | | | | |
| Evidence Based Summer Learning and Enrichment | 84.425U | S425U210027 | | 190,808 | 3/13/20 | 9/30/24 | (182,460) | | 190,808 | 8,348 | | | | |
| Evidence Based Comprehensive Beyond the School Day (490) | 84.425U | S425U210027 | | 190,808 | 3/13/20 | 9/30/24 | (13,525) | | 54,329 | 40,804 | | | | |
| NJTSS Mental Health Support Staffing (491) | 84.425U | S425U210027 | | 45,000 | 3/13/20 | 9/30/24 | (40,003) | | 40,003 | | | | | |
| ARP - Homeless II (496) | 84.425W | S425W210031 | | 441,995 | 3/13/20 | 9/30/24 | (6,194) | | 331,808 | 325,614 | | | | |
| **American Rescue Plan Total** | | | | | | | (18,271,157) | | 23,526,055 | 5,367,232 | | (112,334) | | |
| Governor's Emergency Education & Relief (GEER): | | | | | | | | | | | | | | |
| NJ High Impact Tutoring | 84.425V | S425V240031 | E2500396 | 632,428 | 7/1/2024 | 8/31/25 | | | 101,970 | 115,887 | | (13,917) | | |
| NJ High Impact Tutoring | 84.425V | S425V230031 | E2400396 | 767,978 | 10/11/2023 | 8/31/24 | (1,880) | | 975 | | | (905) | | |
| **NJ High Impact Tutoring Total** | | | | | | | (1,880) | | 102,945 | 115,887 | | (14,822) | | |
| Adult Education Basic Skills | 84.002 | N/A | N/A | 1,733,092 | 7/1/24 | 6/30/25 | | | 1,327,483 | 1,733,085 | | (405,602) | | |
| Adult Education Basic Skills | 84.002 | N/A | N/A | 1,814,145 | 7/1/23 | 6/30/25 | (451,239) | | 451,239 | | | | | |
| Adult Education Basic Skills | 84.002 | N/A | N/A | 1,854,450 | 7/1/22 | 6/30/23 | 32,036 | | | | | | | 32,036 |
| **Adult Education Basic Skills Cluster Total** | | | | | | | (419,203) | | 1,778,722 | 1,733,085 | | (405,602) | | 32,036 |
| **Sub-total U.S. Department of Education - Special Revenue Funds** | | | | | | | (23,096,207) | | 60,037,718 | 45,750,983 | (81) | (8,850,375) | | 40,822 |
| **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 | 1,381 | | | | | | | 1,381 |
| New Jersey Youth Corps | 17.259 | N/A | N/A | 240,000 | 7/1/24 | 6/30/25 | | | 169,985 | 216,000 | | (46,015) | | |
| New Jersey Youth Corps | 17.259 | N/A | N/A | 240,000 | 7/1/23 | 6/30/24 | (66,823) | | 81,858 | 10,152 | | | | 4,883 |
| New Jersey Youth Corps | 17.259 | N/A | N/A | 240,000 | 7/1/21 | 6/30/22 | 7,431 | | | | | | | 7,431 |
| **Sub-Total U.S. Dept of Labor** | | | | | | | (58,011) | | 251,843 | 226,152 | | (46,015) | | 13,695 |
| **Total Special Revenue Fund** | | | | | | | (23,154,218) | | 60,289,561 | 45,977,135 | (81) | (8,896,390) | | 54,517 |

EXHIBIT K-3

**Paterson Public Schools**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2025**

| Federal Grantor/Pass-Through Grantor/ Program Title | Assistance Listing Number | Federal FAIN Number | Grant or State Project Number | Program or Award Amount | Grant Period From | Grant Period To | Balance at June 30, 2024 | Carryover/ (Walkover) Amount | Cash Received | Budgetary Expenditures | Adjustments | Balance at June 30, 2025 Accounts Receivable | Balance at June 30, 2025 Deferred Revenue | Balance at June 30, 2025 Due to Grantor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **U.S. Department of Agriculture** | | | | | | | | | | | | | | |
| **Passed through State Department of Agriculture** | | | | | | | | | | | | | | |
| Enterprise Fund: | | | | | | | | | | | | | | |
| Summer Food Program | 10.559 | 251NJ304N1099 | N/A | 530,673 | 7/1/2024 | 6/30/2025 | | | 530,673 | 530,673 | | | | |
| School Breakfast Program | 10.553 | 251NJ304N1099 | N/A | 5,439,573 | 7/1/2024 | 6/30/2025 | | | 4,372,592 | 5,439,573 | | (1,066,981) | | |
| School Breakfast Program | 10.553 | 241NJ304N1099 | N/A | 6,216,865 | 7/1/2023 | 6/30/2024 | (1,392,582) | | 1,392,582 | | | | | |
| After School Snack Program | 10.555 | 251NJ304N1099 | N/A | 392,623 | 7/1/2024 | 6/30/2025 | | | 330,258 | 392,623 | | (62,365) | | |
| After School Snack Program | 10.555 | 241NJ304N1099 | N/A | 218,043 | 7/1/2023 | 6/30/2024 | (39,808) | | 39,808 | | | | | |
| National School Lunch Program | 10.555 | 251NJ304N1099 | N/A | 9,866,425 | 7/1/2024 | 6/30/2025 | | | 8,033,009 | 9,866,425 | | (1,833,416) | | |
| National School Lunch Program | 10.555 | 241NJ304N1099 | N/A | 11,869,353 | 7/1/2023 | 6/30/2024 | (2,605,367) | | 2,605,367 | | | | | |
| U.S.D.A. Commodities | 10.555 | 251NJ304N1096 | N/A | 1,575,626 | 7/1/2023 | 6/30/2024 | | | 1,575,626 | 1,575,626 | | | | |
| School Equipment Grant | 10.579 | 241NJ354N8103 | N/A | 18,519 | 7/1/2024 | 6/30/2025 | | | 18,519 | 18,519 | | | | |
| Local Food for Schools Cooperative Agreement Program | 10.185 | USDA-AMS-10185 | N/A | 158,049 | 7/1/2022 | 6/30/2025 | | | 158,049 | 158,049 | | | | |
| P-EBT Administrative Costs | 10.649 | 2022225900941 | N/A | 2,952 | 7/1/2023 | 6/30/2024 | | | 2,952 | 2,952 | | | | |
| Fresh Fruits and Vegetable Program | 10.582 | 251NJ304L1603 | N/A | 437,853 | 7/1/2024 | 6/30/2025 | | | 371,556 | 437,853 | | (66,297) | | |
| Fresh Fruits and Vegetable Program | 10.582 | 241NJ304L1603 | N/A | 351,054 | 7/1/2023 | 6/30/2024 | (81,715) | | 81,715 | | | | | |
| **Total Enterprise Fund** | | | | | | | (4,119,472) | | 19,512,706 | 18,422,293 | | (3,029,059) | | |
| Total Federal Financial Awards | | | | | | | $ (27,273,690) | | 80,458,797 | 65,055,958 | (81) | (11,925,449) | | 54,517 |

# PATERSON PUBLIC SCHOOLS
## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
## FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| State Grantor/Program Title | Grant or State Project Number | Program or Award Amount | Grant Period From | Grant Period To | Balance at June 30, 2024 Deferred Revenue (Accts Receivable) | Balance at June 30, 2024 Due to Grantor | Carryover/ (Walkover) Amount | Cash Received | Budgetary Expenditures | Adjustments | Repayment of Prior Years' Balances | Balance at June 30, 2025 (Accounts Receivable) | Balance at June 30, 2025 Unearned Revenue | Balance at June 30, 2025 Due to Grantor | * | MEMO Budgetary Receivable | MEMO Cumulative Total Expenditures |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund:** | | | | | | | | | | | | | | | * | | |
| **State Department of Education** | | | | | | | | | | | | | | | * | | |
| Equalization Aid | 495-034-5120-078 | $ 529,820,396 | 7/1/24 | 6/30/25 | $ | | | 477,119,327 | 529,820,396 | | | | | | * | (52,701,069) | 529,820,396 |
| Equalization Aid | 495-034-5120-078 | 484,913,277 | 7/1/23 | 6/30/24 | (48,151,285) | | | 48,151,285 | | | | | | | * | | 484,913,227 |
| Security Aid | 495-034-5120-084 | 14,491,836 | 7/1/24 | 6/30/25 | | | | 13,050,338 | 14,491,836 | | | | | | * | (1,441,498) | 14,491,836 |
| Security Aid | 495-034-5120-084 | 12,716,806 | 7/1/23 | 6/30/24 | (1,262,763) | | | 1,262,763 | | | | | | | * | | 12,716,806 |
| Special Education Aid | 495-034-5120-089 | 32,090,452 | 7/1/24 | 6/30/25 | | | | 28,898,425 | 32,090,452 | | | | | | * | (3,192,027) | 32,090,452 |
| Special Education Aid | 495-034-5120-089 | 24,500,810 | 7/1/23 | 6/30/24 | (2,432,900) | | | 2,432,900 | | | | | | | * | | 24,500,810 |
| Transportation Aid | 495-034-5120-014 | 7,171,740 | 7/1/24 | 6/30/25 | | | | 6,458,369 | 7,171,740 | | | | | | * | (713,371) | 7,171,740 |
| Transportation Aid | 495-034-5120-014 | 7,141,569 | 7/1/23 | 6/30/24 | (709,149) | | | 709,149 | | | | | | | * | | 7,141,569 |
| Non Public Transportation Reimb. Aid | 495-078-6060-034 | 198,475 | 7/1/24 | 6/30/25 | | | | - | 198,475 | | | (198,475) | | | * | | 198,475 |
| Non Public Transportation Reimb. Aid | 495-078-6060-034 | 207,025 | 7/1/23 | 6/30/24 | (207,025) | | | 207,025 | | | | | | | * | | 207,025 |
| NTE Homeless Reimbursement | 100-029-6060-034 | 728,829 | 7/1/24 | 6/30/25 | | | | | 728,829 | | | (728,829) | | | * | | 1,172,795 |
| Menstrual Reimbursement | | 214,830 | 7/1/24 | 6/30/25 | | | | | 214,830 | | | (214,830) | | | * | | 214,830 |
| Extraordinary Aid | 495-034-5120-044 | 6,722,893 | 7/1/24 | 6/30/25 | | | | - | 6,722,893 | | | | | | * | (6,722,893) | 6,714,958 |
| Extraordinary Aid | 495-034-5120-044 | 6,609,833 | 7/1/23 | 6/30/24 | (6,362,080) | | | 6,362,080 | | | | | | | * | | 6,362,080 |
| Reimbursed TPAF Social Security | 495-034-5094-003 | 14,402,395 | 7/1/24 | 6/30/25 | | | | 13,691,384 | 14,402,395 | | | (711,011) | | | * | | 14,402,395 |
| Reimbursed TPAF Social Security | 495-034-5094-003 | 13,009,641 | 7/1/23 | 6/30/24 | (695,182) | | | 695,182 | | | | | | | * | | 14,220,402 |
| On Behalf TPAF - Post Retirement Medical | 495-034-5094-001 | 19,042,477 | 7/1/24 | 6/30/25 | | | | 19,042,477 | 19,042,477 | | | | | | * | | 19,042,477 |
| On Behalf TPAF Pension Contributions | 495-034-5094-002 | 64,371,751 | 7/1/24 | 6/30/25 | | | | 64,371,751 | 64,371,751 | | | | | | * | | 64,371,751 |
| On Behalf TPAF NCGI Premium | 495-034-5094-004 | 797,393 | 7/1/24 | 6/30/25 | | | | 797,393 | 797,393 | | | | | | * | | 797,393 |
| On Behalf TPAF - LTDI | 495-034-5094-004 | 27,632 | 7/1/24 | 6/30/25 | | | | 27,632 | 27,632 | | | | | | * | | 27,632 |
| **Total General Fund** | | | | | (59,820,384) | | | 683,277,480 | 690,081,099 | | | (1,853,145) | | | * | (64,770,858) | 1,240,579,049 |
| | | | | | | | | | | | | | | | * | | |
| **Special Revenue Fund:** | | | | | | | | | | | | | | | * | | |
| **State Department of Education** | | | | | | | | | | | | | | | * | | |
| **N.J. Nonpublic Aid:** | | | | | | | | | | | | | | | * | | |
| Textbook Aid | 100-034-5120-064 | 13,092 | 7/1/24 | 6/30/25 | | | | 13,092 | 9,241 | | | | | 3,851 | * | | 9,241 |
| Textbook Aid | 100-034-5120-064 | 14,394 | 7/1/23 | 6/30/24 | | 4,554 | | | | | 4,554 | | | | * | | 9,840 |
| Nursing Services Aid | 100-034-5120-070 | 33,280 | 7/1/24 | 6/30/25 | | | | 33,280 | 33,280 | | | | | | * | | 33,280 |
| Nursing Services Aid | 100-034-5120-070 | 29,880 | 7/1/23 | 6/30/24 | | | | | | 7,470 | | | | 7,470 | * | | 22,410 |
| Technology Aid Initiative | 100-034-5120-373 | 12,544 | 7/1/24 | 6/30/25 | | | | 12,544 | 10,724 | | | | | 1,820 | * | | 10,724 |
| Technology Aid Initiative | 100-034-5120-373 | 12,201 | 7/1/23 | 6/30/24 | | 624 | | | | | 624 | | | | * | | 11,577 |
| Security Aid | 100-034-5120-509 | 52,480 | 7/1/24 | 6/30/25 | | | | 52,480 | 45,385 | | | | | 7,095 | * | | 45,385 |
| Security Aid | 100-034-5120-509 | 51,045 | 7/1/23 | 6/30/24 | | 74 | | | | | 74 | | | | * | | 50,971 |
| Security Aid | 100-034-5120-509 | 48,790 | 7/1/22 | 6/30/23 | | 306 | | | | | 306 | | | | * | | 45,844 |
| **Handicapped Services:** | | | | | | | | | | | | | | | * | | |
| Examination and Classification | 100-034-5120-066 | 14,223 | 7/1/24 | 6/30/25 | | | | 14,223 | 13,463 | | | | | 760 | * | | 13,463 |
| Examination and Classification | 100-034-5120-066 | 33,542 | 7/1/23 | 6/30/24 | | 13,262 | | | | | 13,262 | | | | * | | 20,280 |
| Supplemental Instruction | 100-034-5120-066 | 17,346 | 7/1/24 | 6/30/25 | | | | 17,346 | 14,620 | | | | | 2,726 | * | | 14,620 |
| Supplemental Instruction | 100-034-5120-066 | 17,346 | 7/1/23 | 6/30/24 | | 6,195 | | | | | 6,195 | | | | * | | 11,151 |
| **Auxiliary Services:** | | | | | | | | | | | | | | | * | | |
| Compensatory Education | 100-034-5120-067 | 137,848 | 7/1/24 | 6/30/25 | | | | 137,848 | 99,662 | | | | | 38,186 | * | | 99,662 |
| Compensatory Education | 100-034-5120-067 | 158,238 | 7/1/23 | 6/30/24 | | 44,910 | | | | | 44,910 | | | | * | | 113,328 |
| English as a Second Language | 100-034-5120-067 | 35,316 | 7/1/24 | 6/30/25 | | | | 35,316 | 1,992 | | | | | 33,324 | * | | 1,992 |
| English as a Second Language | 100-034-5120-067 | 44,681 | 7/1/23 | 6/30/24 | | 10,081 | | | | | 10,081 | | | | * | | 33,073 |
| | | | | | | | | | | | | | | | * | | |
| Preschool Education Aid | 495-034-5120-086 | 49,802,541 | 7/1/24 | 6/30/25 | | | 23,193,207 | 44,822,287 | 46,566,491 | | | | 21,449,003 | | * | (4,980,254) | 46,566,491 |
| Preschool Education Aid | 495-034-5120-086 | 48,839,204 | 7/1/23 | 6/30/24 | 19,173,921 | | (23,193,207) | 4,883,920 | | | | | 864,634 | | * | | 55,418,586 |
| | | | | | | | | | | | | | | | * | | |
| Nonpublic Teacher STEM Grant | 100-034-5068-051 | 127,475 | 7/1/24 | 6/30/25 | | | | 41,870 | 118,873 | | | (77,003) | | | * | | 118,873 |
| Nonpublic Teacher STEM Grant | 100-034-5068-051 | 107,366 | 7/1/23 | 6/30/24 | (59,398) | | | 59,197 | | | | (201) | | | * | | 107,358 |
| | | | | | | | | | | | | | | | * | | |
| Expanding Access to Computer Science | 782424-CZ10-G07 | 47,121 | 6/1/24 | 8/31/25 | | | | 15,115 | 14,290 | | | | 825 | | * | | |
| | | | | | | | | | | | | | | | * | | |
| Para Professional Program | 2024-100-34-5061-051 | 498,735 | 6/1/24 | 5/31/25 | | | | | 386,662 | | | (386,662) | | | * | | 386,662 |
| | | | | | | | | | | | | | | | * | | |
| **NJ Department of Children and Families** | | | | | | | | | | | | | | | * | | |
| Wrap Around Service Enhancement Grant | | 346,236 | 7/1/24 | 6/30/25 | | | | 346,236 | 344,818 | | | | 1,418 | | * | | 344,818 |
| Wrap Around Service Enhancement Grant | | 343,622 | 7/1/23 | 6/30/24 | 2 | | | | | | | | 2.00 | | * | | 343,620 |
| | | | | | | | | | | | | | | | * | | |

# PATERSON PUBLIC SCHOOLS
## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
## FOR THE FISCAL YEAR ENDED JUNE 30, 2025

| State Grantor/Program Title | Grant or State Project Number | Program or Award Amount | Grant Period From | Grant Period To | Balance at June 30, 2024 Deferred Revenue (Accts Receivable) | Balance at June 30, 2024 Due to Grantor | Carryover/ (Walkover) Amount | Cash Received | Budgetary Expenditures | Adjustments | Repayment of Prior Years' Balances | Balance at June 30, 2025 (Accounts Receivable) | Balance at June 30, 2025 Unearned Revenue | Balance at June 30, 2025 Due to Grantor | | MEMO Budgetary Receivable | MEMO Cumulative Total Expenditures |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **NJ School Development Authority** | | | | | | | | | | | | | | | * | | |
| Emergent Needs and Capital Maintenance | 495-034-5120-128 | 3,413,177 | 7/1/24 | 6/30/25 | | | | 3,413,177 | 2,560,285 | | | | 852,892 | | * | | 2,560,285 |
| Emergent Needs and Capital Maintenance | 495-034-5120-128 | 3,500,152 | 7/1/23 | 6/30/24 | 47,855 | | | | 35,338 | 7,050 | | | 19,567 | | * | | 3,480,635 |
| **NJ Department of Labor** | | | | | | | | | | | | | | | * | | |
| Adult School Workfirst | HSE-TANF-20 | 200,000 | 7/1/24 | 6/30/25 | | | | 154,200 | 180,000 | | | (25,800) | | | * | | 180,000 |
| Adult School Workfirst | HSE-TANF-20 | 200,000 | 7/1/23 | 6/30/24 | (39,170) | | | 39,170 | | | | | | | * | | 151,868 |
| Adult School Workfirst | HSE-TANF-20 | 200,000 | 7/1/22 | 6/30/23 | (11,118) | | | | | | | (11,118) | | | * | | 146,681 |
| NJ Youth Corps | N/A | 690,910 | 7/1/24 | 6/30/25 | | | | 552,147 | 690,905 | | | (138,758) | | | * | | 690,905 |
| NJ Youth Corps | N/A | 520,000 | 7/1/23 | 6/30/24 | (152,121) | | | 152,596 | | 2,507 | | | 2,982 | | * | | 49,450 |
| NJ Youth Corps - Career Advancement Progra | N/A | 200,000 | 7/1/24 | 6/30/25 | | | | 76,722 | 137,032 | | | (60,310) | | | * | | |
| NJ Youth Corps - Career Advancement Progra | N/A | 247,500 | 7/1/23 | 6/30/24 | (57,573) | | | 35,073 | | 20,000 | | (2,500) | | | * | | 206,759 |
| Adult & Continuing Education | N/A | 32,000 | 7/1/22 | 6/30/23 | | | | | | | | | | | * | | 31,998 |
| **Total Special Revenue Fund** | | | | | 18,902,398 | 80,006 | | 54,907,839 | 51,263,061 | 37,027 | 80,006 | (702,352) | 23,191,323 | 95,232 | * | (4,980,254) | 115,468,438 |
| **Capital Project Fund** | | | | | | | | | | | | | | | * | | |
| **NJ School Development Authority** | | | | | | | | | | | | | | | * | | |
| School Construction Grants (On-Behalf) | 4010-XXX-XX-XXXX | | Not Applicable | | (397,376) | | | 4,980,998 | 4,976,935 | | | | | | * | | |
| **Total Capital Projects Fund** | | | | | (397,376) | | | 4,980,998 | 4,976,935 | | | - | | | * | | |
| **Enterprise Fund:** | | | | | | | | | | | | | | | * | | |
| **NJ Department of Agriculture** | | | | | | | | | | | | | | | * | | |
| National School Breakfast After the Bell | 100-010-3350-023 | 229,411 | 7/1/24 | 6/30/25 | | | | 184,439 | 229,411 | | | (44,972) | | | * | | 229,411 |
| National School Breakfast After the Bell | 100-010-3350-023 | 228,007 | 7/1/23 | 6/30/24 | (51,086) | | | 51,086 | | | | | | | * | | 228,007 |
| National School Lunch Program (State Share) | 100-010-3350-023 | 178,504 | 7/1/24 | 6/30/25 | | | | 145,357 | 178,504 | | | (33,147) | | | * | | 178,504 |
| National School Lunch Program (State Share) | 100-010-3350-023 | 191,001 | 7/1/23 | 6/30/24 | (41,925) | | | 41,925 | | | | | | | * | | 191,001 |
| P-EBT Administrative Costs | | 2,952 | 7/1/24 | 6/30/25 | | | | 2,952 | 2,952 | | | | | | * | | 2,952 |
| **Total Enterprise Fund** | | | | | (93,011) | | | 425,759 | 410,867 | | | (78,119) | | | * | | 829,875 |
| **Total State Financial Assistance** | | | | | $ (41,408,373) | 80,006 | | 743,592,076 | 746,731,962 | 37,027 | 80,006 | (2,633,616) | 23,191,323 | 95,232 | * | (69,751,112) | 1,356,877,362 |
| Less: On-Behalf TPAF Pension System Contributions | | | | | | | | | | | | | | | | | |
| On Behalf TPAF - Post Retirement Medical | 495-034-5094-001 | 19,042,477 | 7/1/24 | 6/30/25 | | | | 19,042,477 | 19,042,477 | | | | | | | | |
| On Behalf TPAF Pension Contributions | 495-034-5094-002 | 64,371,751 | 7/1/24 | 6/30/25 | | | | 64,371,751 | 64,371,751 | | | | | | | | |
| On Behalf TPAF NCGI Premium | 495-034-5094-004 | 797,393 | 7/1/24 | 6/30/25 | | | | 797,393 | 797,393 | | | | | | | | |
| On Behalf TPAF - LTDI | 495-034-5094-004 | 27,632 | 7/1/24 | 6/30/25 | | | | 27,632 | 27,632 | | | | | | | | |
| | | | | | | | | 84,239,253 | 84,239,253 | | | | | | | | |
| **Total State Financial Assistance** | | | | | | | | 659,352,823 | 662,492,709 | | | | | | | | |
| **Local Sources:** | | | | | | | | | | | | | | | | | |
| Donations - Paterson Education Fund Summer | N/A | 7,000 | 7/1/2024 | 6/30/2025 | | | | 7,000 | 5,050 | | | | 1,950 | | | | 5,050 |
| Donations - Dick's Sporting Goods Foundatior | N/A | 5,000 | 7/1/2023 | 6/30/2024 | 2,588 | | | | 2,439 | | | | 149 | | | | 4,851 |
| Donations - Take Away Vape Grant | N/A | 6,000 | 7/1/2019 | 6/30/2020 | 1,308 | | | | | | | | 1,308 | | | | 4,692 |
| Donations - Winter4Kidz - Ski Club | N/A | 1,000 | 7/1/2024 | 6/30/2025 | | | | 1,000 | | | | | 1,000 | | | | |
| Donations - Winter4Kidz | N/A | 39,018 | 7/1/2023 | 6/30/2024 | 100 | | | | | | | | 100 | | | | 38,918 |
| Donations - Planetarium IPS Grant | N/A | 1,000 | 7/1/2024 | 6/30/2025 | | | | 1,000 | | | | | 1,000 | | | | |
| Donations - Taub Foundation | N/A | 41,800 | 7/1/2024 | 6/30/2025 | | | | 41,800 | 41,800 | | | | | | | | 41,800 |
| Donations - Taub Foundation | N/A | 42,800 | 7/1/2023 | 6/30/2024 | 3,819 | | | | 3,819 | | | | | | | | 42,800 |
| Donations - Ramampo College - Climate Char | N/A | 1,400 | 7/1/2024 | 6/30/2025 | | | | 1,400 | | | | | 1,400 | | | | |
| Donations - NJ STEM Innovation Grant | N/A | 20,000 | 7/1/2024 | 6/30/2025 | | | | 20,000 | | | | | 20,000 | | | | |
| Donations - Rutgers NJ Space Grant - Ptech | N/A | 4,975 | 7/1/2024 | 6/30/2025 | | | | 4,975 | | | | | 4,975 | | | | |
| Donations - Rutgers NJ Space Grant - Ptech | N/A | 6,000 | 7/1/2023 | 6/30/2024 | 6,000 | | | | 5,229 | | | | 771 | | | | 5,229 |
| Donations - Laura Bush Foundation | N/A | 20,000 | 7/1/2023 | 6/30/2024 | 10,244 | | | | 5,148 | | | | 5,096 | | | | 14,904 |
| Donations - Stalwart Productions, LLC | N/A | 8,000 | 7/1/2023 | 6/30/2024 | 2 | | | | 2 | | | | | | | | 8,000 |
| Donations - IBM International - Panther | N/A | 10,000 | 7/1/2020 | 6/30/2021 | 385 | | | | | | | | 385 | | | | 9,615 |
| Donations - Vanguard Charitable Grant - Schc | N/A | 10,000 | 7/1/2018 | 6/30/2019 | 4,113 | | | | 594 | | | | 3,519 | | | | 6,481 |
| Donations - Dodge Foundation/MSU - Eastsid | N/A | 51,200 | 7/1/2023 | 6/30/2024 | (8,675) | | | 8,675 | | | | | | | | | 25,698 |
| Donations - Dodge Foundation/MSU - Eastsid | N/A | 104,900 | 7/1/2022 | 6/30/2023 | (16,988) | | | 22 | | | | (16,966) | | | | | 53,868 |
| Donations - National Winter Activity Center ( | N/A | 24,268 | 7/1/2019 | 6/30/2020 | 17,421 | | | | 1,675 | | | | 15,746 | | | | 8,522 |

**PATERSON PUBLIC SCHOOLS**
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

| State Grantor/Program Title | Grant or State Project Number | Program or Award Amount | Grant Period From | Grant Period To | Balance at June 30, 2024 Deferred Revenue (Accts Receivable) | Balance at June 30, 2024 Due to Grantor | Carryover/ (Walkover) Amount | Cash Received | Budgetary Expenditures | Adjustments | Repayment of Prior Years' Balances | Balance at June 30, 2025 (Accounts Receivable) | Balance at June 30, 2025 Unearned Revenue | Balance at June 30, 2025 Due to Grantor * | MEMO Budgetary Receivable | MEMO Cumulative Total Expenditures |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Donations - The Core Collaborative | N/A | 800 | 7/1/2024 | 6/30/2025 | | | | 800 | | | | | 800 | | | |
| Donations - Stryker | N/A | 5,000 | 7/1/2019 | 6/30/2020 | 2,394 | | | | | | | | 2,394 | | | 2,606 |
| Donations - NJSIG Safety Grant | N/A | 11,800 | 7/1/2024 | 6/30/2025 | | | | 11,800 | | | | | 11,800 | | | 11,800 |
| Donations - NJSIG Safety Grant | N/A | 8,400 | 7/1/2023 | 6/30/2024 | 8,400 | | | | | | | | 8,400 | | | 5,665 |
| Donations - NJSIG Safety Grant | N/A | 13,800 | 7/1/2022 | 6/30/2024 | 13,800 | | | | 13,218 | | | | 582 | | | 13,218 |
| Donations - NJSIG Safety Grant | N/A | 9,500 | 7/1/2021 | 6/30/2022 | 9,500 | | | | 9,500 | | | | | | | 9,500 |
| Donations - NJSIG Safety Grant | N/A | 5,000 | 7/1/2020 | 6/30/2021 | 2,250 | | | | 2,250 | | | | | | | 5,000 |
| Donations - Field Trip New Jersey | N/A | 6,622 | 7/1/2024 | 6/30/2025 | | | | 6,622 | 3,517 | | | | 3,105 | | | 3,517 |
| Donations - Field Trip New Jersey | N/A | 4,893 | 7/1/2023 | 6/30/2024 | 1,288 | | | 490 | 1,778 | | | | | | | 4,893 |
| Donations - Field Trip New Jersey - Medieval | N/A | 1,400 | 7/1/2022 | 6/30/2024 | 308 | | | | 308 | | | | | | | 1,400 |
| Donations - National League Cities - Green S | N/A | 10,000 | 7/1/2023 | 6/30/2024 | 10,000 | | | | 4,058 | | | | 5,942 | | | 4,058 |
| Donations - National League Cities - Green S | N/A | 15,000 | 7/1/2022 | 6/30/2024 | 7,660 | | | | | | | | 7,660 | | | 7,340 |
| Donations - Rutgers SNAP Grant - P.S. #24 | N/A | 23,031 | 7/1/2023 | 6/30/2024 | (22,237) | | | 23,030 | | 20 | | | 813 | | | 22,217 |
| Donations - Rutgers SNAP Grant - P.S. #24 | N/A | 60,750 | 7/1/2022 | 6/30/2024 | (3,711) | | | | | | | (3,711) | | | | 56,434 |
| Donations - Rutgers Leave No Bite Behind | N/A | 10,000 | 7/1/2023 | 6/30/2024 | 10,000 | | | | | | | | 10,000 | | | |
| Donations - STEAM Goals P.S. #16 | N/A | 20,000 | 7/1/2021 | 6/30/2022 | 10,114 | | | | | | | | 10,114 | | | 9,886 |
| Donations - New York Life Foundation - Grie | N/A | 1,000 | 7/1/2023 | 6/30/2024 | 701 | | | | 191 | | | | 510 | | | 490 |
| Donations - National League of Cities - CCC | N/A | 20,000 | 7/1/2023 | 6/30/2024 | 20,000 | | | | | | | | 20,000 | | | |
| Donations - NJ STEM Month Grant - Ptech | N/A | 500 | 7/1/2024 | 6/30/2025 | | | | 500 | 302 | | | | 198 | | | 302 |
| Donations - NJ STEM Month Grant | N/A | 500 | 7/1/2023 | 6/30/2024 | 3 | | | | 3 | | | | | | | 500 |
| Donations - PCCC - Gear Up Program | N/A | 5,021 | 7/1/2022 | 6/30/2024 | 242 | | | | | | | | 242 | | | 4,779 |
| Donations - Comcast NBC Grant - Internation | N/A | 3,000 | 7/1/2021 | 6/30/2022 | 439 | | | | 439 | | | | | | | 3,000 |
| Donations - Nailomi Scholarship Fund JFK | N/A | 211,821 | 7/1/2014 | 6/30/2015 | 3,630 | | | | | | | | 3,630 | | | 208,191 |
| Donations - Unified Champion - Special Olyn | N/A | 5,235 | 7/1/2024 | 6/30/2025 | | | | | 5,226 | | | (5,226) | | | | 5,226 |
| Donations - First Robotics | N/A | 3,000 | 7/1/2024 | 6/30/2025 | | | | 3,000 | 2,207 | | | | 793 | | | 2,207 |
| Donations - JCC/YSC ATM Youth Uplift | N/A | 26,500 | 7/1/2024 | 6/30/2025 | | | | | | | | | | | | |
| Donations - JCC/YSC ATM Youth Uplift | N/A | 70,000 | 7/1/2023 | 6/30/2024 | 1,754 | | | | 21,217 | | | (19,463) | | | | 59,142 |
| Donations - Frank Lautenberg # 6 | N/A | 25,000 | 7/1/2017 | 6/30/2018 | 3,649 | | | | 1,800 | | | | 1,849 | | | 23,151 |
| Donations - NJEA Sustainable Jersey | N/A | 5,000 | 7/1/2024 | 6/30/2025 | | | | | | | | | | | | |
| Donations - NJEA Sustainable Jersey P.S. #4 | N/A | 2,000 | 7/1/2024 | 6/30/2025 | | | | 2,000 | | | | | 2,000 | | | |
| Donations - NJEA Sustainable Jersey P.S. #2 | N/A | 5,000 | 7/1/2024 | 6/30/2025 | | | | 5,000 | | | | | 5,000 | | | |
| Donations - NJEA Sustainable Jersey - STEA | N/A | 2,000 | 7/1/2023 | 6/30/2024 | 2,000 | | | | | | | | 2,000 | | | |
| Donations - NJEA Sustainable Jersey - P.S. # | N/A | 2,000 | 7/1/2023 | 6/30/2024 | 2,000 | | | | | | | | 2,000 | | | |
| Donations - NJEA Sustainable Jersey - P.S. # | N/A | 2,000 | 7/1/2022 | 6/30/2023 | 873 | | | | | | | | 873 | | | 1,127 |
| Donations - Travelers Grant # 15 | N/A | 15,000 | 7/1/2020 | 6/30/2021 | 535 | | | | | | | | 535 | | | 14,465 |
| Donations - Ridgewood Arts Foundation Inc. | N/A | 300 | 7/1/2024 | 6/30/2025 | | | | 300 | | | | | 300 | | | 500 |
| Donations - PSEG Grant JFK | N/A | 1,000 | 7/1/2019 | 6/30/2020 | (4,265) | | | | | | | (4,265) | | | | 9,265 |
| Donations - Schweitzer Engineering Laborato | N/A | 100 | 7/1/2024 | 6/30/2025 | | | | 100 | | | | | 100 | | | |
| Donations - Whole Food Market Foundation | N/A | 3,000 | 7/1/2024 | 6/30/2025 | | | | 3,000 | | | | | 3,000 | | | |
| Donations - Visions Denim Day | N/A | 803 | 7/1/2024 | 6/30/2025 | | | | 803 | | | | | 803 | | | |
| Donations - SEPA Planetarium Mini Grant | N/A | 1,000 | 7/1/2023 | 6/30/2024 | 298 | | | | | | | | 298 | | | 702 |
| Donations - Parent Engagement Clothing Pant | N/A | 2,000 | 7/1/2023 | 6/30/2024 | 364 | | | | | | | | 364 | | | 1,636 |
| Donations - Sodexo Backpack Food Program | N/A | 7,000 | 7/1/2024 | 6/30/2025 | | | | 6,000 | 974 | | | | 5,026 | | | 974 |
| Donations - Sodexo Backpack Food Program | N/A | 1,000 | 7/1/2023 | 6/30/2024 | 26 | | | | 26 | | | | | | | 1,000 |
| Donations - Delta Dental Grant Workforce at | N/A | 25,000 | 7/1/2024 | 6/30/2025 | | | | 25,000 | 22,595 | | | | 2,405 | | | 22,595 |
| Donations - Delta Dental Grant | N/A | 40,000 | 7/1/2024 | 6/30/2025 | | | | 40,000 | 21,154 | | | | 18,846 | | | 21,154 |
| Donations - Delta Dental Grant | N/A | 25,000 | 7/1/2022 | 6/30/2024 | 304 | | | | | | | | 304 | | | 24,696 |
| **Total Local Sources** | | | | | 102,636 | - | - | 214,317 | 176,519 | 20 | - | (49,631) | 190,085 | - | - | 833,064 |
| Total State and Local Financial Assistance | | | | | (41,305,737) | 80,006 | - | 659,567,140 | 662,669,228 | 37,047 | 80,006 | (2,683,247) | 23,381,408 | 95,232 | (69,751,112) | 1,357,710,426 |

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 $(5,852,681) 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:

| | Federal | State | Total |
|---|---|---|---|
| General Fund | $ 656,530 | 684,228,418 | 684,884,948 |
| Special Revenue Fund | 45,977,135 | 51,263,061 | 97,240,196 |
| Capital Projects Fund | | 4,976,935 | 4,976,935 |
| Food Service Fund | 18,422,293 | 410,867 | 18,833,160 |
| Total Federal, State and Local Expenditures | $ 65,055,958 | 740,879,281 | 805,935,239 |

## 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, 2025. 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, 2025.

## 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 $84,239,253 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:

| Program | | Total |
|---|---|---|
| Title I, Part A: *Grants to Local Education Agencies* | $ | 26,348,190 |
| Title III: *English Language Acquisition State Grants* | | 1,587,848 |
| Title IV: *Support and Academic Enrichment* | | 30,000 |
| | $ | 27,966,038 |

# PATERSON PUBLIC SCHOOLS
# SCHEDULE OF FINDINGS AND QUESTIONED COSTS
# FOR THE FISCAL YEAR ENDED JUNE 30, 2025

## *Section I - Summary of Auditor's Results*

**Financial Statements**

| | | |
|---|---|---|
| Type of auditor's report issued: | modified | |
| Internal control over financial reporting: | | |
| 1. Significant deficiencies identified that are not considered to be material weaknesses? | _____ yes | __X__ none reported |
| 2. Material weakness(es) identified? | __X__ yes | _____ no |
| Noncompliance material to basic financial statements noted? | __X__ yes | _____ no |

**Federal Awards**

| | | |
|---|---|---|
| Dollar threshold used to distinguish between type A and type B programs: | $1,951,679 | |
| Auditee qualified as low-risk auditee? | _____ yes | __X__ no |
| Type of auditor's report issued on compliance for major programs: | modified | |
| Internal Control over major programs: | | |
| 1. Significant deficiencies identified that are not considered to be material weaknesses? | __X__ yes | _____ no |
| 2. Material weakness(es) identified? | _____ yes | __X__ 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? | __X__ yes | _____ no |

**PATERSON PUBLIC SCHOOLS**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section I - Summary of Auditor's Results*, (continued)**

**Federal Awards, (continued)**

Identification of major programs:

| Assistance Listing Number(s) | | FAIN Number(s) | Name of Federal Program |
|---|---|---|---|
| 84.010 | (A) | S010A240030 | Title I, Part A/Title I, SIA |
| 84.215J | (A) | | Full Service Community Schools Program |
| 84.425U/84.425W/84.425V | (A) | S425U210027/ S425W210031/ S425V240031 | 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-Homeless II/Governor's Emergency Education & Relief |
| 84.002 | (B) | | Adult Education Basic Skills |

Note: (A) - Tested as Major Type A Program
(B) - Tested as Major Type B Program

**State Awards**

Dollar threshold used to distinguish between type A and type B programs: $ 3,000,000

Auditee qualified as low-risk auditee? _____ yes __X__ no

Type of auditor's report issued on compliance for major programs: modified

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

**PATERSON PUBLIC SCHOOLS**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section I - Summary of Auditor's Results*, (continued)**

**State Awards, (continued)**

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:

| GMIS Number(s) | | Name of State Program |
|---|---|---|
| 495-034-5120-078/084/089 | (A) | State Aid Cluster: Equalization Aid/ Security Aid/ Special Education Categorical Aid |
| 22-495-034-5120-128 | (B) | Emergent Needs and Capital Maintenance |
| | (B) | NJ Youth Corps/ NJ Youth Corps Career Advancement |

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, 2025**

***Section II – Financial Statement Findings***

**Finding 2025-001**
The Treasurer's reconciled cash balance for the Custodial Account did not agree to the Board Secretary Report cash balance. Numerous bank accounts are included in the Board Secretary's cash balance, several of which were not included on the Treasurer's reconciliation. In addition, several reconciling items could not be verified.

**Criteria or specific requirement:**
In accordance with N.J.S.A. 18A:17-9, the Treasurer shall prepare the monthly reconciliation of bank account statements and take any steps necessary to bring the cash records balance and reconciled bank balance into agreement prior to the completion of the secretary's monthly report.

**Condition:**
Bank reconciliations for the Custodial Account that agree to the District's cash balances were not provided. Reconciliations provided did not agree to the general ledger balances and included unknown reconciling items.

**Context:**
Cash balances reported by the District are comprised of numerous bank accounts, several of which were not included on the Treasurer's reconciliation. Activity for all of the student activity accounts was not included in the District's records. In addition, the listing of reconciling items provided included items that could not be verified.

**Effect:**
Financial statements and transactions could be misstated without accurate and timely completion of the monthly reconciliations.

**Cause:**
Bank reconciliations for the Custodial Account that agree to the District's cash balances were not provided. Reconciliations provided did not agree to the general ledger balances and included unknown reconciling items.

**Recommendation:**
Bank reconciliations should be prepared monthly for all accounts and be made available for review. All reconciled balances should agree to the Board Secretary report.

**Management's Response:**
Management has reviewed this finding and indicated it will revise its' procedures to ensure corrective action is taken.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section II – Financial Statement Findings (continued)***

**Finding 2025-002**
The capital asset records were not updated for all additions and disposals of capital assets made during the year. The calculation of depreciation expense for all eligible assets was not completed accurately. Also, capital assets are not being tagged when received.

**Criteria or specific requirement:**
Governmental Accounting Standards Board (GASB) Statement No. 34 requires school districts and other public entities to accurately track and account for capital assets. Depreciation expense must be calculated for all eligible items.

**Condition:**
The District failed to properly report capital assets at historical cost and/or include purchases on the capital asset report that exceed the capitalization threshold of $2,000. In addition, depreciation was not being calculated for all eligible assets.

**Context:**
Numerous purchases made during the fiscal year were not reported on the capital asset report, including various vehicles, large equipment, and building improvements. In addition, there were multiple eligible assets that did have depreciation expense calculated.

**Effect:**
The effect on the financial statements, although not reasonably determinable, are presumed to be material.

**Cause:**
The District failed to properly report capital assets at historical cost and/or include purchases on the capital asset report that exceed the capitalization threshold of $2,000. In addition, depreciation was not being calculated for all eligible assets.

**Recommendation:**
Procedures should be established and implemented to ensure all eligible items purchased are included on the capital asset report and depreciation is properly calculated. All eligible items should be tagged as received. Also, all items included on the capital asset report should be reviewed to ensure the items are still in use.

**Management's Response:**
The District will review and adjust the current procedures to ensure capital assets are reported accurately and depreciation expense is calculated annually.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

## FEDERAL AWARDS

### Finding 2025-003

**Information on the federal program:**
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-Homeless II/Governor's Emergency Education & Relief, Assistance Listing numbers 84.425U and 84.425V - Grant Period 3/13/20-9/30/24 and 7/1/24-8/31/25.

**Criteria or specific requirement:**
Governmental Accounting Standards Board (GASB) Statement No. 34 requires school districts and other public entities to accurately track and account for capital assets. The District did not accurately account for all fixed assets purchased during the year. Any purchases of capital equipment, improvements to land, buildings or equipment that were purchased with grants funds are subject to applicable inventory control, log maintenance, and disposition requirements consistent with Part 3, Section F, of the compliance supplement.

**Condition:**
The District failed to properly report capital assets at historical cost and/or include purchases on the capital asset report that exceed the capitalization threshold of $2,000. In addition, depreciation was not being calculated for all eligible assets.

**Questioned Costs:**
None.

**Context:**
The district did not accurately update the capital asset report for fixed assets purchased during the year.

**Effect:**
The District is not in compliance with the Equipment/Real Property requirements under the ESSER-ARP grant compliance.

**Cause:**
The District did not account for various capital assets purchased during the year.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**FEDERAL AWARDS, (continued)**

**Finding 2025-003, (continued)**

**Recommendation:**
Procedures should be established and implemented to ensure all eligible items purchased are included on the capital asset report and depreciation is properly calculated. All eligible items should be tagged as received. Also, all items included on the capital asset report should be reviewed to ensure the items are still in use.

**Management's response:**
The Manager of Central Stores must review and ensure all eligible purchases made with ESSER-ARP funds are accurately recorded on the Capital Asset Report.

**Finding 2025-004**

**Information on the federal program:**
Title I, Part A, Assistance Listing Number 84.010 – Grant Period 7/1/24-6/30/25

**Criteria or specific requirement:**
The District authorized expenditures under this grant program; however, supporting documentation was not provided to verify compliance with grant requirements.

**Condition:**
There were instances in which payroll timesheets and resolutions authorizing payroll expenses were not available for review at the time of audit.

**Questioned Costs:**
Unkown

**Context:**
The District was unable to present required grant documents at the time of audit.

**Effect:**
The absence of supporting documentation may result in noncompliance with the allowable cost requirements under the grant agreement, as well as resulting in a risk that grant funds could be used for ineligible activities. Additionally, insufficient documentation may lead to inaccurate or improper reporting under the grant reporting requirements.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**FEDERAL AWARDS, (continued)**

**Finding 2025-004, (continued)**

**Cause:**
Controls were insufficient to ensure all required eligibility determinations and supporting documents are properly maintained and available for audit review.

**Recommendation:**
The District should ensure that all payroll timesheets and resolutions authorizing payroll expenses are available for review at the time of audit.

**Management's Response:**
The District will develop and implement a process to ensure records are properly maintained.

**STATE AWARDS**

**Finding 2025-005**

**Information on the state program:**
State Aid – Public Cluster, NJCFS Numbers 495-034-5120-(078/084/089), Grant Period 7/1/24-6/60/25.

**Criteria or specific requirement:**
In accordance with N.J.S.A. 18A:17-9, the Treasurer shall prepare the monthly reconciliation of bank account statements and take any steps necessary to bring the cash records balance and reconciled bank balance into agreement prior to the completion of the secretary's monthly report.

**Condition:**
Bank reconciliations for the Custodial Account that agree to the District's cash balances were not provided. Reconciliations provided did not agree to the general ledger balances and included unknown reconciling items.

**Questioned Costs:**
Unknown

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**STATE AWARDS, (continued)**

**Finding 2025-005, (continued)**

**Context:**
Cash balances reported by the District are comprised of numerous bank accounts, several of which were not included on the Treasurer's reconciliation. Activity for all of the student activity accounts was not included in the District's records. In addition, the listing of reconciling items provided included items that could not be verified.

**Effect:**
Financial statements and transactions could be misstated without accurate and timely completion of the monthly reconciliations.

**Cause:**
Bank reconciliations for the Custodial Account that agree to the District's cash balances were not provided. Reconciliations provided did not agree to the general ledger balances and included unknown reconciling items.

**Recommendation:**
Bank reconciliations should be prepared monthly for all accounts and be made available for review. All reconciled balances should agree to the Board Secretary report.

**Management's Response:**
Management has reviewed this finding and indicated it will revise its' procedures to ensure corrective action is taken.

**Finding 2025-006**

**Information on the state program:**
State Aid – Public Cluster, NJCFS Numbers 495-034-5120-(078/084/089), Grant Period 7/1/24-6/60/25.

**Criteria or specific requirement:**
Governmental Accounting Standards Board (GASB) Statement No. 34 requires school districts and other public entities to accurately track and account for capital assets. Depreciation expense must be calculated for all eligible items.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**STATE AWARDS (continued)**

**Finding 2025-006, (continued)**

**Condition:**
The District failed to properly report capital assets at historical cost and/or include purchases on the capital asset report that exceed the capitalization threshold of $2,000. In addition, depreciation was not being calculated for all eligible assets.

**Questioned Costs:**
None

**Context:**
Numerous purchases made during the fiscal year were not reported on the capital asset report, including various vehicles, large equipment, and building improvements. In addition, there were multiple eligible assets that did have depreciation expense calculated.

**Effect:**
The effect on the financial statements, although not reasonably determinable, are presumed to be material.

**Cause:**
The District failed to properly report capital assets at historical cost and/or include purchases on the capital asset report that exceed the capitalization threshold of $2,000. In addition, depreciation was not being calculated for all eligible assets.

**Recommendation:**
Procedures should be established and implemented to ensure all eligible items purchased are included on the capital asset report and depreciation is properly calculated. All eligible items should be tagged as received. Also, all items included on the capital asset report should be reviewed to ensure the items are still in use.

**Management's Response:**
The District will review and adjust the current procedures to ensure capital assets are reported accurately and depreciation expense is calculated annually.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**STATE AWARDS (continued)**

**Finding 2025-007**

**Information on the state program:**
State Aid – Public Cluster, NJCFS Numbers 495-034-5120-(078/084/089), Grant Period 7/1/24-6/60/25.

**Criteria or specific requirement:**
The school district must complete the Application for State School Aid (ASSA) in accordance with the instructions provided by the Office of School Finance. The district must complete a set of workpapers that document the compilation of data and provide an audit trail for testing the enrollments reported on the ASSA. In addition, the district must have on file written procedures that provide a description of the count process. The workpapers and internal procedures must be maintained on file for seven years.

**Condition:**
The student data listing ASSA workpaper provided by the district was not in agreement with what was reported on the 2024-2025 ASSA Data Listing. In addition, students reported as Regular Education. Special Education, Resident Low Income, Resident Low Income Multilingual Learners, and Resident Multilingual Learners not Low Income could not be verified to supporting documents.

**Questioned Costs:**
None

**Context:**
The district submitted the 2024/2025 ASSA but was unable to provide the related supporting documents that document the compilation of data which provide an audit trail for testing enrollments reported on the ASSA.

**Effect:**
By not maintaining appropriate supporting documentation in accordance with the instructions provided by the Office of School Finance, the enrollments reported as Regular Education, Special Education, Resident Low Income, Resident Low Income Multilingual Learners, and Resident Multilingual Learners on the district's ASSA are unable to be verified.

**Cause:**
The district did not maintain related supporting documentation that documents the compilation of data and provide an audit trail for testing the enrollment categories reported on the ASSA.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**STATE AWARDS (continued)**

**Finding 2025-007, (continued)**

**Recommendation:**
The district should revise workpapers to reflect corrections made during the review process prior to entering the counts into the ASSA Data Listing to ensure the workpapers agree to what is reported.

**Management's Response:**
The district will maintain support documentation that provide an audit trail for testing the enrollment categories reported on the ASSA.

**Finding 2025-008**

**Information on the state program:**
State Aid – Public Cluster, NJCFS Numbers 495-034-5120-(078/084/089), Grant Period 7/1/24-6/60/25.

**Criteria or specific requirement:**
The school district must complete the District Report of Transported Students (DRTRS) in accordance with the instructions provided by the Office of School Finance. The district must complete a set of workpapers that document the compilation of data and provide an audit trail for testing the enrollments reported on the DRTRS. In addition, the district must have on file written procedures that provide a description of the count process. The workpapers and internal procedures must be maintained on file for seven years.

**Condition:**
The student data listing DRTRS workpaper provided by the district was not in agreement with what was reported on the 2024-2025 DRTRS District Summary. In addition, students' transportation reported in Summary Lines #A2, #A4, #A5, #A6, #A7, #B1, and #B3 in the District's DRTRS Summary Report were unable to be verified.

**Questioned Costs:**
None

**Context:**
The district submitted the 2024/2025 DRTRS Summary but was unable to provide the related supporting documents that document the compilation of data which provide an audit trail for testing student transportation reported on the DRTRS.

**CITY OF PATERSON BOARD OF EDUCATION**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

***Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)***

**STATE AWARDS (continued)**

**Finding 2025-008, (continued)**

**Effect:**
By not maintaining appropriate supporting documentation in accordance with the instructions provided by the Office of School Finance, the students' transportation reported in Summary Lines #A2, #A4, #A5, #A6, #A7, #B1, and #B3 in the District's DRTRS Summary Report were unable to be verified.

**Cause:**
The district did not maintain related supporting documentation that documents the compilation of data and provide an audit trail for testing the student transportation summaries reported on the DRTRS.

**Recommendation:**
The district should revise workpapers to reflect corrections made during the review process prior to entering the counts into the DRTRS system to ensure the workpapers agree to what is reported.

**Management's Response:**
The district will maintain support documentation that provide an audit trail for testing the student transportation summaries reported on the District's DRTRS.

# SCHOOL DISTRICT OF THE CITY OF PATERSON
# SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
# FOR THE FISCAL YEAR ENDED JUNE 30, 2025

## Status of Prior Year Findings

### Finding 2024-001

**Condition:**
There were instances where the district did not accurately account for various fixed assets purchased with grant funds during the year.

**Recommendation:**
The district's fixed asset accounting and reporting system be updated to reflect additions, deletions and depreciation expense on an annual basis.

**Status:**
Corrective action has not been taken, see to Finding 2025-002.

### Finding 2024-002

**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:**
Current year program was not selected for review.