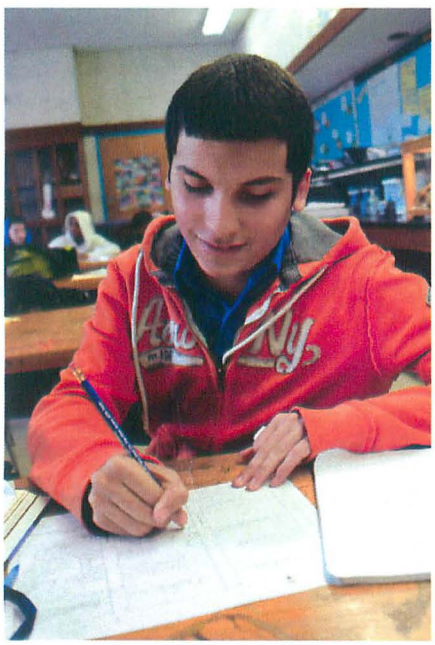
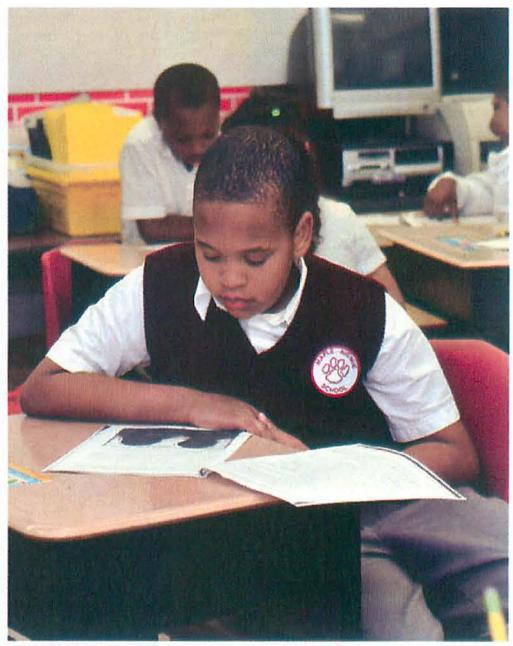
NewarkPublicSchools

COUNTY OF ESSEX ● NEW JERSEY

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2013





One NEWARK

Cami Anderson, Superintendent

School District of the

City of Newark

Newark Public Schools
Newark, New Jersey

Comprehensive Annual Financial Report
For the Year Ended June 30, 2013

Prepared by Newark Public Schools
Business Office
Ms. Valerie V. Wilson
School Business Administrator

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Introductory Section

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Cami Anderson
State District Superintendent

Valerie V. Wilson
CFO/School Business Administrator

Christopher D. Cerf
Commissioner of Education

December 5, 2013

Mr. Christopher D. Cerf
Commissioner of Education
New Jersey Department of Education
100 Riverview Executive Plaza
CN 500
Trenton, New Jersey 08625-0500

Dear Mr. Cerf:

The Comprehensive Annual Financial Report of the Newark Public Schools of the City of Newark (District) for the fiscal year ended June 30, 2013, 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 of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2013, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter (designed to complement Management's discussion and analysis and should be read in conjunction with it), the District's organizational chart, and a list of principal officials and professionals The financial section includes Management's discussion and analysis, the basic financial statements and schedules, as well as the auditor's report thereon. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and Amendments of 1996, the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Non Profit Organizations," and the New Jersey State Treasury Circular Letter O4-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the independent auditors' 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 Audit Standards* and an independent auditors' report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133 and New Jersey Circular 04-04 are included in the single audit section of this report.

1. Reporting Entity and Its Services

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds and the District-wide financial statements of the District are included in this year's report. The District and all its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular, vocational, as well as special educational services to students with physical and/or mental disabilities. The District has a resident student enrollment of approximately 46,773 students. This figure includes District students requiring out of District placements and students attending charter and community based preschools. The following table details changes in average daily enrollment in District schools over the last five years.

Average Daily Enrollment

Fiscal Year	Student Enrollment*	Percent Change
2012-13	37,022	(1.13)%
2011-12	37,445	(2.73)
2010-11	38,497	(1.98)
2009-10	39,275	(0.87)
2008-09	39,619	(1.40)

*Not including District students requiring out of District placements and students attending charter and community based preschools.

2. Economic Condition and Outlook

Economic Condition

The City of Newark is the largest city in the State. It serves as the county seat for Essex County, with County, State and Federal Courts as well as governmental offices attracting a large number of law firms to the central business district.

Former Mayor Cory Booker in his State of the City address stated the following that "We are becoming the economic engine of our state. We are leading growth. We are booming. Newark is currently the hottest market for construction in the State of New Jersey. More than 30% of all commercial and multifamily development in the entire state is happening in Newark. Newark is going to top that billion

from 2011 and 12 because 2013 and 2014 Newark has over 1.5 billion dollars of additional projects moving forward in the pipeline."

Businesses such as Biotrial, a French pharmacology company, are coming to Newark and it will bring 100 permanent jobs to our city. The addition of Biotrial will further showcase Newark as a center for education, research, innovation and business. Prudential is expanding in Newark and building a new $450 million office tower.

Newark is a transportation hub serviced by the Interstate Highway system, NJ Transit, Amtrak Rail Links, and Newark Liberty International Airport, as well as container and cargo facilities at Port Newark-Elizabeth.

It is the insurance, finance and banking capital of the State. Headquartered in Newark are a number of large financial institutions including the Prudential Insurance Company, and Blue Cross Blue Shield of New Jersey, as well as the State's largest public utility, Public Service Electric and Gas Company. Newark is the site of the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, the Newark campus of Rutgers University, Seton Hall Law School and Essex County College. Covering over 320 acres, these five colleges serve a population of approximately 45,000 students and faculty.

Economic Outlook

The City of Newark is currently undergoing a transformation. Newark is being transformed from a City where doubt once dwelled to a City of prosperity. Newark is investing in more small businesses. There is a resurgence of Newark businessmen and business women. The City plans to forge ahead and seek out new investors for major projects.

The City of Newark has experienced a surge of large-scale economic development projects initiated by private sector over the last decade, including the construction of a new arena for the professional hockey team, the New Jersey Devils, which opened in October 2007 as well as the Court Yard of Marriott Hotel that opened recently.

3. Teaching & Learning

Teaching & Learning

The Teaching & Learning Division continues to apply its resources in the relentless pursuit of improved student achievement. The curriculum is one essential component of the District's efforts to ensure academic rigor, high academic expectations and standards. In determining its approach to curricular guidance for schools, this division embraced the mantra of "fewer, clearer, and higher" from the Common Core State Standards, (CCSS) in approaching its efforts to support schools in their transition to these new standards. In 2012-13, we continued to make efforts to help teachers begin to make the instructional shifts required by the CCSS.

The Office of Language Arts and Literacy

The Office of Language Arts Literacy, (LAL) focused on helping teachers begin to make the instructional shifts required by the CCSS. Specifically, the District embarked on a number of initiatives to help teachers learn how to help students to read and analyze complex informational texts. In sum, the LAL Office sought to provide training, intensive coaching, high-quality instructional tools, and professional learning communities that help students reach the critical milestone of reading on grade level by the end of 3rd grade and on a path towards college and career readiness across grades, K through 12th.

The District took a number of steps to help teachers' lessons and units become more effective and Common Core-aligned. Collectively, these efforts resulted in teachers exhibiting a greater capacity to help students meet the CCSS expectations and students showing significant gains on district and state assessments. For example, the LAL Office provided supports to help schools administer reliably and analyze data from Common Core-aligned interim assessments in literacy, including the DRA2 and the ACT, to inform and improve instruction in grades K-12. The office also helped schools continue to utilize available coaching from outside partners, such as Children's Literacy Initiative, to support the implementation of the CCSS in literacy. Most notably, the District developed and began to support the implementation of model literacy unit outlines for grades K-12 based on guidance from the Student Achievement Partners and the Basal Alignment Project, which is designed to realign the activities connected with the commonly-used basal reader to the Common Core expectations. It is anticipated that this additional curricular guidance will inform district-wide curricular planning for 2012-13. Teachers also engaged in pilots of Common Core-aligned programs, including Writers' Express, and the District learned from these efforts to shape plans for the coming year. Moreover, we developed and implemented CCSS-aligned summer school curricula focus on helping students meet proficiency on a few key standards in literacy and math within the CCSS.

We have positioned ourselves to meet the lofty goal this school year of helping all NPS teachers of literacy both understand the increased text complexity levels required by the Common Core and begin to implement strategies for helping students comprehend and analyze these more complex texts.

The Office of Mathematics

The Office of Mathematics exists to provide the students in which it serves with a mathematical 'lens' which allows them to better access the world with improved decisiveness, precision, and dexterity; facilities attained as students develop a broad and deep understanding of mathematical content. Achieving this goal defines our purpose - ensuring that students are exposed to excellence via a rigorous, standards-driven mathematics curricula, knowledgeable and effective teachers, and policies that enhance and support learning. Our work includes exploring core issues in mathematics education, creating highly effective professional development systems for teachers and administrators that is more focused on delivering quality instruction and aligned to the learning needs of students, and initiating "habits of mind" for mathematics reform.

As with Language Arts Literacy, the Office of Mathematics focused on helping teachers begin to make the instructional shifts required by the CCSS. Specifically, the goal for 2011-12 was to help all teachers become aware of how the Common Core has defined the major areas of work for each grade level and begin to learn strategies for helping all students master these areas of work. The Office of Mathematics piloted Common Core-aligned programs, including Progressive Mathematics Initiative. The results of these pilots informed the District's curricular guidance to the other NPS schools. The Office also directed schools to utilize available coaching from outside partners such as Montclair State University to support the implementation of the CCSS in math. Moreover, the Office of Mathematics provided several specific curricular guidance documents to help schools makes this transition to these higher, more focused standards. For example, they developed grade-specific toolkits in math designed to help teachers help all of their students master the major work of each grade level as defined by the Common Core authors. They also began to put together model scope and sequence documents designed to help teachers implement the Math CCSS using existing instructional resources (e.g., EveryDay Math, Connected Math).

As a result, we are well positioned to help all District teachers of math in 2012-13 understand what the major areas of work are for math at the grade level they teach, why it is important to focus instruction on helping all students achieve mastery of these major areas, and how to implement lessons that allow all students to master these areas.

The Office of Science Education

The Office of Science Education is committed to raising the level of science literacy for District students, teachers, administrators, parents and community. To that end, we implemented the following initiatives, programs, and curricular supports during the 2012-13 school year:

- Merck Institute of Science Education (MISE)
- Progressive Science Initiative (PSI)
- Liberty Science Center Partnership (Pre K-12)
- K-8 Module Rotation
- Newark Museum Partnership
- Updated Draft Curriculum Units to include Common Core

It is the goal of District to provide a foundation in science that will serve the learner throughout his/her lifetime. Through participation in research-based science activities, students develop the skills of observing, questioning, inferring, experimenting, calculating, analyzing and evaluating. These processes expand and enhance students' natural curiosities and enable them to gain knowledge needed to be successful in our increasingly changing global world.

The District is also taking a number of steps to ensure teachers' lessons are effective and standards-aligned in science. We believe that collectively these efforts are resulting in teachers in every school exhibiting a greater capacity to help students meet the New Jersey Core Curriculum Content Standards (NJCCCS) and relevant CCSS expectations and students showing significant gains on state assessments. These steps include supporting the dissemination and use of

resources in science to ensure that students have opportunities to learn core scientific concepts and practice scientific inquiry as required by the NJCCCS.

The Office of Social Studies

The primary purpose of social studies is to help young people make informed decisions for the public good as citizens of a culturally diverse, democratic society in an interdependent world. Therefore, the vision of the District's Office of Social Studies is to foster a population that:

- Is civic minded, globally aware, and socially responsible
- Exemplifies fundamental values of American citizenship through active participation in local and global communities
- Makes informed decisions about local, state, national, and global events based on inquiry and analysis
- Considers multiple perspectives, values diversity, and promotes cultural understanding
- Recognizes the implications of an inter-connected global economy
- Appreciates the global dynamics between people, places, and resources
- Utilizes emerging technologies to communicate and collaborate on career and personal matters with citizens of other world regions.

The work for this year includes ensuring fidelity of the curriculum and educational equity across the District in the area of social studies. We developed model units to illustrate how social studies teachers can help implement CCSS for Literacy in History/Social Studies as well as the NJCCCS for Social Studies by utilizing lessons from the Basal Alignment Project referenced above.

The Office of Health and Physical Education

The foundations of the Office of Health and Physical Education programs are based on the development of physically, mentally, socially and emotionally fit youth. At the elementary level, the focus of the programs is to develop positive impressions about self and environment through movement and physical activities. During the middle school years, the programs emphasize the acquisition of skill and an understanding of team and individual sport, cooperative activities and fitness as well being able to obtain, interpret and understand basic health information. The high school experience focuses on developing the skills and understanding of a wide range of team and lifetime activities and prepares the student to use available resources and establish and monitor personal and family health goals.

The Office of Visual & Performing Arts

The Office of Visual and Performing Arts provides instructional and curricular support to each district school and specifically to the Arts Educators of those schools. The Director and Visual Art Supervisor, assist the Principals in improving Arts instruction in their schools. In the primary grades, art educators provide an overview of dance, drama, visual art and music. The Visual and Performing Arts Core Curriculum Content Standards provide for the middle grade students to select an area of concentration where they will develop a competency in at least one

of the arts. The visual art component in the middle grade should focus on the development of the child's portfolio. Students who have selected dance, drama, vocal or instrumental music will concentrate on performance experiences. A student in the high school arts program continues to study in the area of their choice and develops a proficiency. School arts programs are also supported through partnerships with arts organizations locally, regionally and nationally.

World Languages

The mix of cultures and languages in Newark is a microcosm that mirrors the larger reality of the state of New Jersey. Therefore, the purpose of the District's World Languages program is to foster a population that, whether functioning as citizens or workers, can communicate face-to-face and by virtual means in appropriate ways with people from diverse cultures. The 115 teachers offer instruction in Spanish, French, Portuguese, Mandarin Chinese and Latin. All students have instruction in one or more world languages beginning in kindergarten and continuing at least through sophomore year of high school. The District program also includes AP Spanish Language, AP Spanish Literature and AP French programs.

The Office of World Languages has a number of staff development and training initiatives in the following areas:

- A year-long focus on correlation with the English Language Arts Common Core
- A continued development of the use of technology both by students and teachers both as sources and as vehicles of communication
- Roll-out of new French Level 1 and 2 textbook adoption, and creation of new French 1 and 2 district exams
- Coordination of curriculum mapping among District Mandarin Chinese teachers

The desired end result is for students to acquire a functional level of language proficiency that can be applied in a variety of occupations and careers in the contemporary workplace.

The Office of Career & Technical Education

The Office of Career & Technical Education provides 21st Century and Careers exposure through two distinct experiences that begin in kindergarten and extends through grade twelve. This flexibility allows the District to meet the diverse needs of all its students at age appropriate intervals. The elementary students engage in a process of career exploration and preparation, which is Standard 9.3. It exposes them to contemporary and global work environments, in which the student can investigate 21st century occupations and careers. The high school model experience is much more specific with funding and governance under the Carl D. Perkins Grant. Though a selection process, the student enrolls in one of sixteen state-approved career clusters. Within those clusters are pathways and "career specialties" called programs and/or programs of study, which fall under the Academic Standard 9.4. Through the career pathway the students receive highly technical, industry level hands-on training under skilled-trade teachers. Furthermore, the more advanced programs of study afford the senior students an opportunity to enroll in credit-bearing, college level courses for additional career development. Upon completing the three course requirements in the program and/or program of study, and passing

an end-of-program assessment, the student can acquire a certificate of certification and eligible to transition into the world of work, college, or post-secondary education.

The Office of Early Childhood

The Office of Early Childhood (OEC) meets the needs of children from age 3 to 3rd grade. The District's preschool program serves over 6,300 children and is offered in 36 District schools and 77 community-based child care centers. It recognizes the value of developmentally appropriate practices that focuses on the growth of the whole child in a nurturing and safe learning environment. In the K-3 continuum, OEC monitors District initiatives to improve instruction and the success of all children in every classroom.

The Office of Bilingual/ESL Education Programs

The District of Bilingual/ESL education is pleased to provide services to almost 4,000 English Language Learners (ELLs) grades K to 12, who speak more than 45 languages. These students have arrived in our great city from more than 80 counties. Using research based effective programs, and best pedagogical practices for language acquisition, our mission is to enable students to learn English on an academic level, and help them develop intellectually, cognitively and emotionally, thereby facilitating their adjustment to a new life in Newark and the US. Our Bilingual/ESL programs focus on Language Arts/Literacy and Math, by delivering instruction in English (L2) and the student's native language (L1). Instruction is based on the New World Class Instructional Design and Assessment (WIDA) standards for ELLs, and District curriculum aligned to CCSC in order to prepare our students academically, for success. By providing support and scaffolding, using "Best Practices", we teach students rigorous grade level material, using academic language, non-fiction and challenging text. Self-contained Bilingual/ESL classrooms teach all subject areas, using District curriculum and delivering instruction in two languages. Our current Bilingual programs emphasize the highly effective Dual Language model – the Two-way model for English Language Learners (ELLs) and English Dominant students (EDs), and the One-way model for ELLs only. After 3 or 4 years in either of these exemplary Dual Language programs, students are expected to reach proficiency on New Jersey mandated Language Arts/Literacy assessments and Math. In addition to the two Dual models, we also offer a transitional bilingual program and English as a Second Language. Our vision is that after being in our Bilingual/ESL programs, English Language learners will achieve academically on competitive levels, will be successful in high school, college or career and will be ready for productive adult lives.

In addition to these school options, we run a successful afterschool program, Project BEEP, a summer school program English Plus, and for over 30 years, an annual Spelling Bee at the Newark Museum – in Spanish, Portuguese and English. Our Bilingual Parent Advisory Committee meet at least four times a year providing opportunities for community input and for parents and families to become involved in school level activities. For Bilingual, ESL, General Education and Special Education teachers, the District offers a Summer Institute in "Best Practices Working with English Language Learners" as well as ongoing professional development activities throughout the year, to improve pedagogy. The District provides training in SIOPs – the Sheltered Instruction Observation Protocol – and the New WIDA Standards.

These professional development opportunities help teachers who have ELL in their classrooms, as well as any teacher working with students who may need scaffolding and support in order to reach grade level work and fulfill their academic potential.

The Office of Extended School Day Programs

The Office of Extended School Day Programs (OESDP) oversees the administration and implementation of the district-run after school programs, initiatives, and activities at the Dr. Marion A. Bolden Student Center. The OESDP develops and implements comprehensive, structured programs for students that provide academic support/extension, cultural enrichment, personal development, and recreation. The office serves as a liaison of collaboration with community, corporate, and faith-based organizations for the purpose of maximizing and extending the services and opportunities available for students.

The Office of Instructional Staff Development

The Office of Instructional Staff Development (OISD) is responsible for supporting school leaders and instructional personnel as they address the professional growth priorities of the Strategic Plan. The OISD ensures that professional growth efforts are aligned with the NJ Professional Standards for School Leaders and Teachers. The OISD invests its resources to provide research based learning opportunities and initiatives that contribute to professional growth. The OISD serves as a resource to keep school leaders and teachers abreast of current educational trends as well as relevant state and federal requirements and regulations. Additionally, the OISD is responsible for a variety of District initiatives and programs such as:

- Development and implementation of the District's Professional Development Plan via the Expanded Local Professional Development Committee (ELPDC)
- Development and implementation of the District's Mentoring and Induction Plan including mentor training and support (ELPDC)
- Training school leaders in the use of the District's Danielson based teacher observation/evaluation process
- Facilitating the New Teacher Resource Program for novice teachers
- Facilitating the Teacher Assistance Program for tenured teachers who have been rated unsatisfactory
- Coordinating the substitute teacher orientation
- Developing, maintaining and participating in college and university partnerships related to teacher preparation, recruitment, induction and professional development
- Supporting technology based professional development initiatives (PD 360, Power School, School Net)
- Developing and supporting the District's cadre of National Board certified teachers

Moreover, the OISD directly responsible for several indicators that fall under the personnel section of the New Jersey Quality Single Accountability Continuum.

4. Facilities

During 1998-1999, as part of the state's Abbott mandates, the District developed a comprehensive Facilities Management Plan (FMP). This plan was developed with extensive input from all segments of the community, headed by a steering committee that included a full cross-sectional membership. Activities during 1998-1999 included a thorough review of the District's current facilities, a review of current and projected enrollment statistics, and the development of District educational goals. The ELPDC then developed a model of the educational facilities needed to achieve those goals, and a projection of the work needed to bring the current facilities up to those standards. In February 2001, the Department of Education approved the District's FMP and accepted it as meeting the requirements of the District's Long Range Facilities Plan (LRFP) as prescribed by the Educational Facilities Construction and Financing Act adopted in June 2000.

Based on all of this information, the District projected a need for the construction of approximately 42 new or replacement schools, with major renovations and/or additions to the remaining schools. These recommendations were developed through the use of the facilities evaluation software provided by the state. The total estimated cost for these State Funded projects in the Facilities Plan was $1.7 billion, again determined through the use of the software supplied by the state using a standard cost per square foot figure applied uniformly throughout the state. The cost to complete these projects are not included in the revenues of the District because they remain under the auspices of the State of New Jersey, through the New Jersey School Development Authority (SDA), formerly known as the New Jersey School Construction Corporation (SCC) and the individual architects and contractors are contracted and paid by that governmental agency. During the period from 2001 to 2005, the District submitted over 50 individual project applications to the Department of Education, of which 48 were approved. As project applications were approved, the SCC initiated feasibility studies and site investigation for approximately two dozen projects, of which approximately a dozen were under design and site acquisition as of 2005, with several of those under construction.

During 2004-2005, the District updated and revised the (LRFP). To achieve this, a LRFP Task Force was established, with representation from all levels from the District, parents, community members, civic agencies, and the municipal government. The Task Force met monthly, reviewing all aspects of the District plan. As a result of the work of the Task Force the District submitted a revised LRFP to the Department of Education in January 2006 as required by state guidelines. The revised LRFP maintains the basic outline from the previous plan (calling for approximately 40 new and replacement schools and renovations and/or additions to approximately 30 other schools). The estimated total project costs in 2006 were about $3.5 billion. In addition, the revised plan includes data and projected facility needs relative to both the District's early childhood and alternative education programs. The revised plan also addresses facility standards designed to promote efficient, durable buildings that support learning, are community friendly, and meet environmental and energy concerns. The District's updated LRFP was approved by the Department of Education in September 2007.

As part of this process, the District has continued to conduct community outreach meetings and information sessions. These sessions, conducted in cooperation with various community groups and civic organizations, have been held throughout the city, providing the community with information as well as the opportunity to ask questions, have input and provide feedback. There have also been ongoing meetings with representatives from the municipal government to coordinate District and city plans and efforts. The District has consistently maintained the position that the Facilities Plan is a working document that must be solid enough to meet District's needs while being flexible enough to adjust as those needs change.

In 2005, much of the work on new school facilities in the District was put on hold due to the need for the State to authorize additional funds for the SDA. Approximately 20 individual school projects, all of which were in some level of design and development, were put on hold. Five SDA District projects went forward to completion: the replacement school for Science Park High (opened November 2006), new First Avenue School (opened September 2007), new Central High School (opened September 2008), Park School (September 2009) and the new Speedway School (opened in September 2010). In addition the SDA completed a 2-year, $12 million noise abatement project at McKinley Elementary School, extensively funded through a noise-abatement grant from the Port Authority.

During 2004-2005 the District was also successful in getting a $63,700,000.00 capital bond proposal approved. This bond will provide funds for capital needs not included in the state funded Abbott construction program. Items to be funded through these bonds include significant renovations to Untermann Field, rebuilding of the School Stadium, constructing the new Community Gymnasium at Weequahic High School, and the completion of work on the Student Center. The bonds will also fund elements of the new schools that are not covered in the state funding. The first of these projects, Untermann Field, was completed in May, 2007. The District also completed the rehabilitation of the Student Center in May 2008. The Community Gymnasium at Weequahic High School was completed in December of 2010. The rebuilding of the new Schools Stadium was completed in September 2011.

In July 2006, the Elliott Street School was struck by lightning, resulting in a fire that completely destroyed the school. Starting with the 2006-07 school year, the District leased two facilities to assist with housing the staff and students of Elliot Street School. The District filed a claim with its insurance carrier to assist with rebuilding a new Elliott Street School. To date, approximately $12 million has been received as an insurance settlement. In 2007, the District reached an agreement with SDA to build a new Elliott Street School utilizing the insurance proceeds to offset the cost of the new building. SDA subsequently demolished the existing building, acquired the additional adjoining land parcels necessary, retained an architect to develop bid documents for the project on a "design-build" basis, and is ready to bid the work.

In 2008, the State legislature authorized additional funding for Abbott projects which included 4 additional major school projects: replacement buildings for the South and Oliver Street Schools, West Side High School, and an addition and alteration to the Gladys Hillman-Jones School. Before re-activating those projects, the Department of Education and the SDA re-evaluated the projects resulting in extensive design changes. In the process, the Gladys Hillman-Jones School was deferred and the balance of funding assigned to the West Side High project. The Elliott

Street School project was still included under the earlier funding arrangements. After the new State administration took office, however, all projects have been put under further re-evaluation and have been on hold.

5. Internal Control

Management of the District is responsible for establishing and maintaining an internal control system designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America as they pertain to governmental entities. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

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

As part of the District's single audit, described earlier, tests are made to determine the adequacy of the internal control system, 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.

6. Budgetary Controls

In addition to internal control, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioner of Education. Annual appropriated budgets are adopted for the General Fund, the Special Revenue Fund, and the Debt Service Fund. Project-length budgets are approved for the capital improvement accounted for in the Capital Projects Fund. The final budget amount, as amended, for the fiscal year is reflected in the financial section and the analysis of the results thereon is reported in the Management's Discussion and Analysis (MD&A) section of this report.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as fund balance, assigned to other purposes at June 30, 2013.

7. Accounting System and Reports

The District's financial statements are presented in conformity with generally accepted accounting principles in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and a district-wide presentation is also included. These funds and district-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

8. Financial Reporting

The District won the Association of School Business Officials International's (ASBO) Certificate of Excellence in Financial Reporting Award (COE) for excellence in the preparation and issuance of our fiscal year end 2012 Comprehensive Annual Financial Report (CAFR). This was the ninth year out of the last ten years that the Certificate of Excellence was awarded to the District. A copy of the Certificate of the Excellence in Financial Reporting Award has been included in our 2013 CAFR.

The Certificate of Excellence in Financial Reporting Program was designed by ASBO International to enable school business officials to achieve a high standard of financial reporting. The award, the highest recognition for school district financial operations offered by ASBO, is only conferred to school systems that have met or exceed the standards of the program. By preparing and presenting a CAFR, the District has validated the credibility of its school system's operations, measured the integrity and technical competence of the business staff, assisted in strengthening our presentations for bond requests, and provided professional recognition.

9. Cash Management

The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements," Note 3. The District utilizes 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. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

10. Risk Management

In addition to being self-insured for worker's compensation, health and unemployment claims, the District carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

11. Other Information

Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act Amendments of 1996 and the related OMB Circular A-133 and State Treasury Circular Letter OMB 04-04. The auditors' report on the basic financial statements, required supplementary information, and the other supplementary information are included in the financial report. The auditors' reports related specifically to the single audit are included in the single audit section of this report

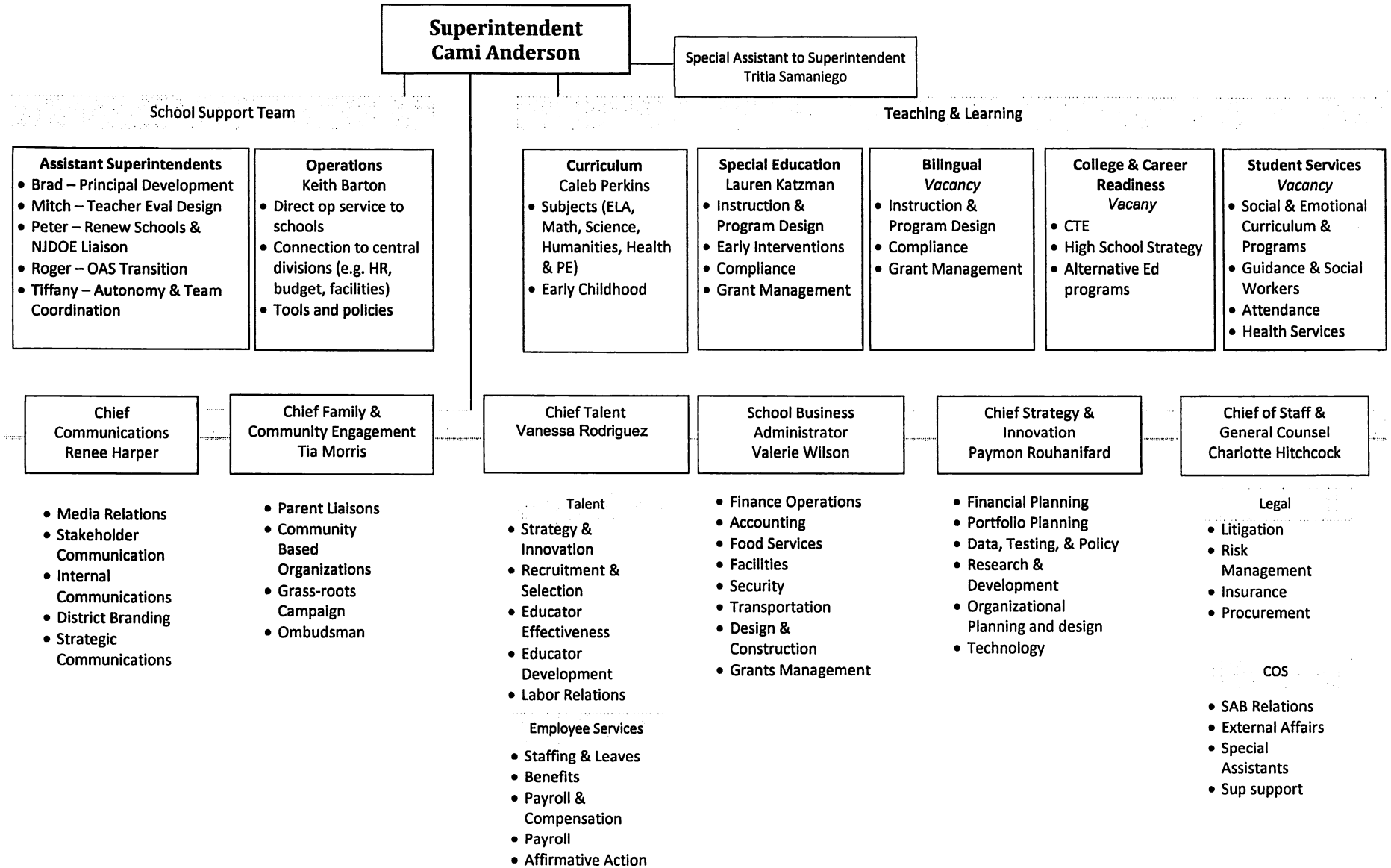
12. Acknowledgements

The District would like to thank and acknowledge the members of the Advisory Board and District staff for their hard work and dedication in providing a quality education, embodying the execution of goals and priorities established in the District's Strategic Plan *Great Expectations* 2009-2013, setting high academic standards, high expectations, and equal access to programs that provide and motivate a variety of interest and abilities for every student based on his or her needs. The District would also like to thank the parents and Newark Community for their continued support and belief that we can change hearts and minds to value education.

Respectfully submitted,

Ms. Cami Anderson
State District Superintendent

Ms. Valerie V. Wilson
Chief Financial Officer/
School Business Administrator


Superintendent
Cami Anderson
Special Assistant to Superintendent
Tritia Samaniego
School Support Team
Teaching & Learning
Assistant Superintendents
• Brad – Principal Development
• Mitch – Teacher Eval Design
• Peter – Renew Schools & NJDOE Liaison
• Roger – OAS Transition
• Tiffany – Autonomy & Team Coordination
Operations
Keith Barton
• Direct op service to schools
• Connection to central divisions (e.g. HR, budget, facilities)
• Tools and policies
Curriculum
Caleb Perkins
• Subjects (ELA, Math, Science, Humanities, Health & PE)
• Early Childhood
Special Education
Lauren Katzman
• Instruction & Program Design
• Early Interventions
• Compliance
• Grant Management
Bilingual
Vacancy
• Instruction & Program Design
• Compliance
• Grant Management
College & Career Readiness
Vacany
• CTE
• High School Strategy
• Alternative Ed programs
Student Services
Vacancy
• Social & Emotional Curriculum & Programs
• Guidance & Social Workers
• Attendance
• Health Services
Chief Communications
Renee Harper
Chief Family & Community Engagement
Tia Morris
Chief Talent
Vanessa Rodriguez
School Business Administrator
Valerie Wilson
Chief Strategy & Innovation
Paymon Rouhanifard
Chief of Staff & General Counsel
Charlotte Hitchcock
• Media Relations
• Stakeholder Communication
• Internal Communications
• District Branding
• Strategic Communications
• Parent Liaisons
• Community Based Organizations
• Grass-roots Campaign
• Ombudsman
Talent
• Strategy & Innovation
• Recruitment & Selection
• Educator Effectiveness
• Educator Development
• Labor Relations
Employee Services
• Staffing & Leaves
• Benefits
• Payroll & Compensation
• Payroll
• Affirmative Action
• Finance Operations
• Accounting
• Food Services
• Facilities
• Security
• Transportation
• Design & Construction
• Grants Management
• Financial Planning
• Portfolio Planning
• Data, Testing, & Policy
• Research & Development
• Organizational Planning and design
• Technology
Legal
• Litigation
• Risk Management
• Insurance
• Procurement
COS
• SAB Relations
• External Affairs
• Special Assistants
• Sup support

School District of the City of Newark
Newark, New Jersey

Roster of Officials

June 30, 2013

Members of the Advisory Board of Education (April 2013 through April 2014)

Ms. Antoinette Baskerville-Richardson, Chairperson
Dr. Marques-Aquil Lewis, Vice-Chairperson
Mr. Rashon K. Hasan
Mr. Alturrick Kenney
Ms. DeNiqua Matias
Dr. Rashied McCreary
Ms. Ariagna Perello
Ms. Eliana Pintor Marin
Mr. Khalil Sabu Rashidi
Mr. Jordan Thomas, Student Representative

Other Officials

Ms. Cami Anderson, District Superintendent
Ms. Valerie V. Wilson, Chief Financial Officer/School Business Administrator
Mrs. Charlotte Hitchcock, Esq., General Counsel
Mr. Evan S. Gillingham, Treasurer of School Moneys

Newark Public Schools
Newark, New Jersey

Consultants, Independent Auditors and Advisors

Architects

Various- List on file in Office of Design and Construction

Independent Auditor
Wiss & Company, LLP
485C Route One South
Iselin, New Jersey 08830

Attorneys

Various- List on file in Office of Legal

Official Depositories

Sovereign Bank
905 Broad Street
Newark, New Jersey 07102

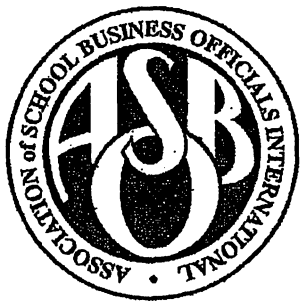
MBIA Municipal Investors Service Corp.
113 King Street
Armonk, New York 10504

Bank of America
790 Broad Street
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

Valley National Bank
1455 Valley Road
Wayne, NJ 07470

Association of School Business Officials International

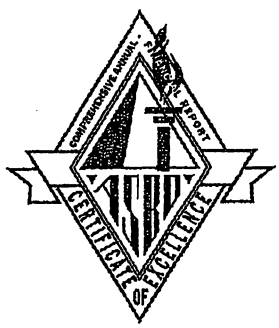


The Certificate of Excellence in Financial Reporting Award
is presented to

Newark Public Schools

For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2012

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards



Ron McCulley, CPPB, RSBO
President

John D. Musso, CAE, RSBA
Executive Director

Financial Section

WISS
ACCOUNTANTS
CONSULTANTS

Independent Auditors' Report

Honorable School Advisory
Board Members
Newark Public Schools
County of Essex
Newark, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Newark Public Schools, County of Essex, New Jersey (the "District"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2013, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information as 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 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.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, which consists of the combining and individual fund financial statements, school level schedules, long-term debt schedules and schedules of expenditures of federal awards and state financial assistance, as required by U.S. Office

of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid,* respectively, and the other information such as the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information identified above is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information identified above has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013 on our consideration of the District'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Scott A. Clelland

Scott A. Clelland
Licensed Public School Accountant
No. 1049

Wiss & Company

WISS & COMPANY, LLP

December 5, 2013
Iselin, New Jersey

Required Supplementary Information
Part I

Management's Discussion and Analysis

Newark Public Schools
Newark, New Jersey
Management's Discussion and Analysis
Year Ended June 30, 2013
(Unaudited)

As management of the Newark Public Schools (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2013. We encourage readers to consider the information presented, in conjunction with additional information that we have furnished in our letter of transmittal.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain comparative information between the current fiscal year and the prior fiscal year is required to be presented in the MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This document also contains required and other supplementary information in addition to the basic financial statements themselves.

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

The statement of net position presents information on all of the assets, deferred outflows, deferred inflows and liabilities of the District, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The Government-wide financial statements can be found on pages 33-34 of this report.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-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. Such information may be useful in evaluating government's near-term financing requirements.

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

The District maintains three 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 balance for the general fund, special revenue fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund and special revenue fund. Budgetary comparison statements have been provided as required supplementary information for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 35-37 of this report.

Proprietary funds. The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program and regional day school, both of which are considered to be major funds of the District. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds to account for services provided to all the other funds of the District relating to self-insurance and its warehouse, both of which are considered to be major funds of the District. The internal service funds have been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 38-40 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and private-purpose scholarship funds. The District uses agency funds to account for resources held for student activities, health benefits and payroll related liabilities. The fiduciary fund financial statements can be found on pages 41-42 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43-75 of this report.

Other information. The combining statements referred to earlier in connection with governmental funds, enterprise funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 76-434 of this report.

Financial Highlights

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by $702,710,290 at the close of 2013. The following table provides a summary of net position relating to the District's governmental and business-type activities:

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	$ 127,840,513	$ 145,739,337	$ 7,259,207	$ 7,540,648	$ 135,099,720	$ 153,279,985
Capital assets, net	744,610,898	767,452,623	883,196	1,077,077	745,494,094	768,529,700
Total assets	872,451,411	913,191,960	8,142,403	8,617,725	880,593,814	921,809,685
Liabilities						
Long Term Liabilities	38,212,920	40,600,500		233,758	38,212,920	40,834,258
Other liabilities	136,444,251	154,000,149	3,226,353	4,248,656	139,670,604	158,248,805
Total liabilities	174,657,171	194,600,649	3,226,353	4,482,414	177,883,524	199,083,063
Net position:						
Net investment in capital assets	744,610,898	767,452,623	883,196	726,439	745,494,094	768,179,062
Restricted	10,104,726	11,604,684			10,104,726	11,604,684
Unrestricted (deficit)	(56,921,384)	(60,465,996)	4,032,854	3,408,872	(52,888,530)	(57,057,124)
Total net position	$ 697,794,240	$ 718,591,311	$ 4,916,050	$ 4,135,311	$ 702,710,290	$ 722,726,622

The decrease in current and other assets and other liabilities is the result of a decrease in accrued salary and wages due to the settlement and payment of the prior year accrual of retroactive payment for the Newark Teachers Union contract. This decrease is partially offset by the cash on hand and related liability for a short term note payable taken out by the District to cover potential cash flow issues from the State of New Jersey deferral of the District's final state aid payments.

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

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining (deficit) balance of unrestricted net position reflects long-term obligations, such as compensated absences and an amount due for prior year pension payments deferral, that are not offset by any assets.

The total governmental activities net position of the District decreased approximately $20.8 million during the current fiscal year. The net decrease is mainly attributable to the recognition of $9.9 million in Construction in Progress relating to projects administered by the New Jersey School Development Authority (SDA) on behalf of the District, and District funded equipment and construction expenditures of approximately $6.2 million, less the decreases in total net position resulting from the current year depreciation expense of approximately $38.9 million.

Additionally the District experienced a current year increase in net position in the enterprise funds of $780,739 as a result of an increase enrollment in the regional day school and various budget constraints resulting in a decrease in expenditures.

The main reason for the decrease in net investment in capital assets is the result of the capitalization of Construction in Progress balances during the prior fiscal year and the current year depreciation expense associated with those capitalized assets.

The decrease in restricted net position is the result of the decrease in funds restricted for excess surplus. The District was required to appropriate approximately $9.1 million of prior years excess surplus into the 12-13 budget and was not able to fully regenerate that amount resulting in only $7.6 million of excess surplus at the end of the 2012-13 fiscal year.

The (deficit) in total unrestricted net position as compared to the amount in Governmental Funds is mainly the result of the recognition of long-term liabilities, including the deferred pension liabilities and compensated absences, the sum of which, approximately $40.3 million, are not due and payable in the current period. These liabilities and costs are not reportable in the Governmental Funds.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2013 and 2012 are as follows:

Changes in Net position

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	$ 583,680	$ 523,201	$ 6,754,275	$ 8,487,400	$ 7,337,955	$ 9,010,601
Operating grants and contributions	180,389,977	149,439,638	21,002,614	20,921,786	201,392,591	170,361,424
Capital grants and contributions	14,450,484	3,115,358			14,450,484	3,115,358
General revenues:						
Property taxes	108,979,733	106,842,876			108,979,733	106,842,876
Federal and state aid not restricted to a specific purpose	789,427,590	797,587,698			789,427,590	797,587,698
Earnings on investments	439,268	402,321			439,268	402,321
Miscellaneous	37,734,340	7,691,274		152,600	37,734,340	7,843,874
Total revenues	1,132,005,072	1,065,602,366	27,756,889	29,561,786	1,159,761,961	1,095,164,152
Expenses:						
Instructional services	486,888,427	454,561,546			486,888,427	454,561,546
Support services	510,168,202	487,309,266			510,168,202	487,309,266
Special Schools	5,837,983	5,496,435			5,837,983	5,496,435
Charter Schools	146,907,531	116,239,375			146,907,531	116,239,375
Business Type Activities			29,976,150	32,932,227	29,976,150	32,932,227
Total expenses	1,149,802,143	1,063,606,622	29,976,150	32,932,227	1,179,778,293	1,096,538,849
Increase (decrease) in net position before transfers	(17,797,071)	1,995,744	(2,219,261)	(3,370,441)	(20,016,332)	(1,374,697)
Transfers	(3,000,000)	(1,000,000)	3,000,000	1,000,000	-	-
Change in net position	(20,797,071)	995,744	780,739	(2,370,441)	(20,016,332)	(1,374,697)
Net position - beginning	718,591,311	717,595,567	4,135,311	6,505,752	722,726,622	724,101,319
Net position – ending	$ 697,794,240	$ 718,591,311	$ 4,916,050	$ 4,135,311	$ 702,710,290	$ 722,726,622

Charges for services decreased approximately $1.7 million or 18.56%, mainly as a result of a decrease in revenues in the food service enterprise fund for providing meals to other programs in the District. The District outsourced this program during the year resulting in a decrease in revenues and the offsetting expenditures.

Operating grants and contributions increased approximately $31.0 million or 18.21%, mainly as a result of the District receiving local grant funding during the year to pay for certain retroactive payroll liabilities.

Capital grants and contributions increased approximately $11.3 million or 363.85% as a result of an increase of approximately $8.8 million in expenditures pertaining to projects administered by the New Jersey Schools Development Authority (SDA) on behalf of the District in the and a increase of approximately $2.5 million in revenues recognized relating to expenditures pertaining to projects funded by the City of Newark and SDA grants administered directly by the District.

Miscellaneous revenues by approximately $29.9 million or 381.07%, mainly as a result of the cancellation of prior year accrued liabilities for retroactive salary payments which were funded through and paid by local grant funding in the current year

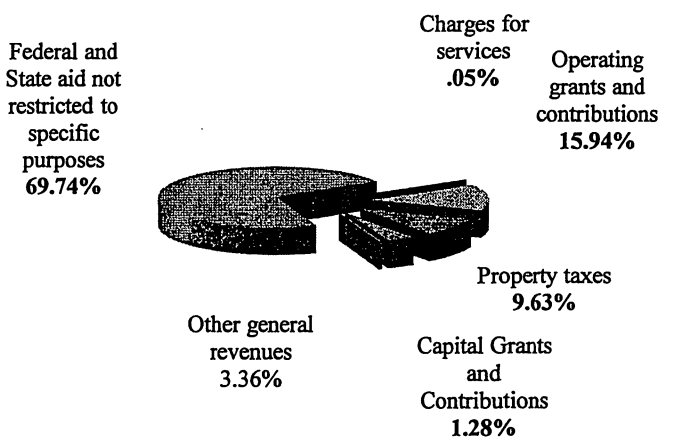
Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District, paid on behalf of employees, including instructional, may be charged under the support services category and not by program and function code.

Payments made to charter school students increased by approximately $30.7 million or 26.38% as a result of the increased enrollments of Newark Public Schools students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

Financial Analysis of the District's Funds

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

Revenue by Source - Governmental Activities



Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The fund balance is divided between restricted balances and unassigned balances. The District has designated portions of the unreserved fund balance to earmark resources for the payment of certain government-wide liabilities that are not recognized in the governmental funds.

General Fund. The general fund is the chief operating fund of the District. The total unassigned fund balance is ($8,792,400), while the total fund balance is $318,767. P.L. 2003, c97 provides that in the event state school aid payments are not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For governmental transactions, GASB Statement No. 33 requires that recognition should be symmetry, i.e. if one government recognizes as asset, the other government recognizes a liability. Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments in its GAAP financial statements. Due to the timing differences of recording the last two state aid payments,

the General Fund balance and the Special Revenue Fund (deficit) balance do not alone indicate that the District is facing financial difficulties. In fact, if the last state aid payments were received as planned, the District would not have a deficit in either the unassigned general fund or special revenue fund total fund balance as the last state aid payments exceed the reported deficits.

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2013, and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2012	Percent of Increase (Decrease)
Local sources	$ 179,857,839	16.1%	$ 63,372,741	54.4%
State sources	879,150,351	78.6%	18,601,260	2.2%
Federal sources	58,413,442	5.2%	(27,320,532)	(31.9%)
Total	$ 1,117,421,632	100.0%	$ 54,653,469	5.1%

The increase in revenue from local sources of approximately $63.3 million is mainly the result of the cancellation of approximately $31 million of prior year retroactive salary liabilities for which the District received local grant funding in the current year to use to cover these expenses. The revenue from the local grant source is also included in this amount and is fully offset by the expenditure of these funds in the current year.

The decrease of approximately $27.3 million of federal sources is mainly attributable to the revenue source received by the District during 2011/12 for Education Jobs Fund Program Aid in the amount of $23.7 million and in the prior year of the remaining American Recovery and Reinvestment Act Stabilization Aid. These revenues were not again available to the District in the current year.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2013 and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Expenditures	Amount	Percent of Total	Increase From 2012	Percent of Increase
Current expenditures:				
Instruction	$ 312,070,296	28.0%	$ 15,673,004	5.3%
Undistributed	651,649,066	58.5%	21,849,598	3.5%
Special schools	4,066,595	0.4%	85,170	2.1%
Charter schools	146,907,531	13.1%	30,668,156	26.4%
Total	$ 1,114,693,488	100.0%	$ 68,275,928	6.5%

The increase in current expenditures for both instruction and undistributed purposes is mainly the result of the District receiving local funding in the current year to pay for prior year accrued retroactive salaries. Due to the receipt of this funding the District recorded the expenditure of these funds in the current year and fully offset this amount with the recognizing of local revenues.

The increase of approximately $30.7 million or 26.4% in charter schools is attributable to the increased enrollments of Newark Public Schools students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

General Fund Budgetary Highlights

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items. These transfers were made between line items as part of the normal process as permitted by State guidelines. Readers should refer to Section C of the financial report for comparisons between actual and budgeted amounts.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the original budget by more than $1,000,000 and 10%.

Revenues

There were no revenue fluctuations between the original and modified budgets in the excess of the scope listed above.

Expenditures

- The modified budget for Regular Programs–Instruction – Salaries of Teachers – grades 6-8 exceeded the original budgeted amounts by approximately $3.0 million or 10.10% as a result of restored teacher positions.

- The modified budget for Regular Programs – Undistributed instruction – Purchased Prof. Educational Services decreased from the original budgeted amounts by approximately $5.3 million or 82.67% as a result of budget reductions.

- The modified budget for Regular Programs - Undistributed Instruction – General Supplies decreased from the original budgeted amounts by approximately $11.0 million or 49.78% as a result of budget reductions.

- The modified budget for Regular Programs - Undistributed Instruction – Textbooks decreased from the original budgeted amounts by approximately $4.1 million or 59.53% as a result of budget reductions.

- The modified budget for Alternative Education Programs – Instruction- Salaries of reading specialists decreased from the original budgeted amounts by approximately $1.4 million or 44.27% as a result of the reduction in the afterschool program.

- The modified budget for Undistributed Expenditures – Tuition to other school Districts in the state – special decreased from the original budgeted amounts by approximately $2.3 million as a result of being able to provide services to the students internally.

- The modified budget for Undistributed Expenditures-Other Support Services – Student Extra Services - Salaries increased from the original budgeted amounts by approximately $8.9 million or 158.91 % as a result of per-diem and capacity aides for special education students per Individualized Education Plans and more students being serviced in the District.

- The modified budget for Undistributed Expenditures-Support Services-School Administration- Salaries of Principals/Asst. Principals exceeded the original budgeted amounts by approximately $3.7 million or 25.93% as a result of new schools, consolidations and restoring of positions.

- The modified budget for Undistributed Expenditures – Required Maintenance of School Facilities-Salaries increased from the original budgeted amounts by approximately $5.7 million or 52.02% as a result of preparing schools to open, per-diems and overtime.

- The modified budget for Undistributed Expenditures – Custodial Services-Energy (Electricity) Purchase decreased from the original budgeted amounts by approximately $2.0 million or 23.67% as a result of less energy being used due to an unusually mild winter.

- The modified budget for Undistributed Expenditures - Unallocated Benefits – Worker's Compensation exceeded the original budgeted amounts by approximately $3.1 million or 59.46% as a result of increase in costs and claims.

- The modified budget for Undistributed Expenditures - Unallocated Benefits – Health Benefits decreased from the original budgeted amounts by approximately $10.3 million or 11.11% as a result of an overall reduction in staff.

- The modified budget for Other Financing Sources – Transfers out to food service fund exceeded the original budgeted amounts by approximately $2.0 million or 200% as a result of less revenues being generated in the food service fund.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the actual amounts by more than $1,000,000 and 10%.

Revenues

- Actual investment income amounts were less than the modified budgeted amount by approximately $2.6 million or 88.03% as a result of the decline in interest rates offered by financial institutions as well as the reduction in available cash as a result of changes in federal revenues to the reimbursement method.

- Actual miscellaneous income exceeded the modified budgeted amount by approximately $34.8 million or 1203.6% as a result of the District conservative approach during the budget process and budgeting amounts less than those actually realized on an annual basis as well as the District receiving outside funding to cover costs associated with the Retroactive salaries accrued for employees covered under the Newark Teachers Union Agreement and the District cancelling the liabilities previously recorded and realizing the amount as miscellaneous revenues.

- Actual Medicaid reimbursement revenue exceeded the modified budgeted amount by approximately $1.2 million or 111.68% as a result of the District conservative approach during the budget process and budgeting amounts less than those actually realized on an annual basis as well as increased number of students receiving the services that are included in amounts eligible for reimbursement.

Expenditures

- Actual amounts for Regular Programs - Undistributed Instruction – General Supplies were less than the modified budgeted amounts by approximately $2.3 million or 21.23% as a result of a spending freeze.

- Actual amounts for Undistributed Expenditures –Support Services – General Administration – Communication/Telephone were less than modified budgeted amounts by approximately $1.1 million or 31.91% as a result of E-Rate reimbursement and Charter School costs of services and equipment.

The above analysis is on a budgetary basis and does not include the results of encumbered funds.

Capital Assets and Debt Administration

Capital Assets. As of June 30, 2013, the District has capital assets, net of accumulated depreciation, of $745,494,094, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2012	2011
Land	$ 28,456,447	$ 28,456,447			$ 28,456,447	$ 28,456,447
Construction in progress	56,142,484	50,922,406			56,142,484	50,922,406
Buildings and building improvements	915,974,204	906,836,958			915,974,204	906,836,958
Machinery, equipment, and vehicles	38,615,542	36,936,005	$ 4,608,207	$ 4,834,275	43,223,749	41,770,280
Total capital assets	1,039,188,677	1,023,151,816	4,608,207	4,834,275	1,043,796,884	1,027,986,091
Accumulated Depreciation	(294,577,779)	(255,699,193)	(3,725,011)	(3,757,198)	(298,302,790)	(259,456,391)
Total Capital Assets net of Accumulated Depreciation	$ 744,610,898	$ 767,452,623	$ 883,196	$ 1,077,077	$ 745,494,094	$ 768,529,700

Additional detailed information on the Newark Public Schools' capital assets can be found in Note 4 to the basic financial statements.

Debt Administration and Long-term Liabilities.

The District's long-term liabilities at June 30, 2013 and 2012 are as follows for governmental activities:

	Governmental Activities	
	2013	2012
Deferred Pension Liability	$ 3,247,423	$ 3,433,711
Compensated absences	37,107,863	39,105,129
Total long-term liabilities	$ 40,355,286	$ 42,538,840

Additional detailed information on the Newark Public Schools' long-term liabilities can be found in Note 5 to the basic financial statements.

Economic Factors and Next Year's Budget

- The District budgeted $31,111,234 of its June 30, 2013 fund balance to partially fund the 2013/14 operations. This amount is a decrease of $10,818,449 from the amount of surplus budgeted for in the 2012/13 adopted budget of $41,929,683.

- The tax levy which has remained relatively stable for approximately 20 years was increased to $108,979,733 for the 2012/13 fiscal year. This was an increase of $2,136,857 from the 2011/12 levy. For 2013/14, the District has again increased the amount of revenue from local taxes by $2,179,595 to $111,159,328.

- The District budgeted $803,329 in 2012/2013 of the awarded and un-appropriated federal Education Jobs Fund money. These funds are not again available to the District for the 2013/14 budget.

All of these factors were considered in preparing the District's budget for the 2013-2014 fiscal years. The reduction and/or stabilization of state aid will make future budgets difficult. Additionally, it is noted that as of the date of this audit, the District has a potential budget shortfall in the 2013-2014 fiscal year budget. The amount of the potential shortfall is not currently determinable and the District is taking action to prevent any actual shortfall from occurring.

Requests for Information

This financial report is designed to provide a general overview of the Newark Public School's 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 financial information should be addressed to the Office of the Chief Financial Officer/School Business Administrator, 2 Cedar Street, Newark, New Jersey 07102.

Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all governmental activities and business-type activities as of and for the Year Ended June 30, 2013.

Newark Public Schools

Statement of Net Position

June 30, 2013

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 68,093,809	$ 2,986,068	$ 71,079,877
Internal balances	173,289	(173,289)	-
Accounts receivable	42,625,467	4,396,974	47,022,441
Inventories	473,639	49,454	523,093
Restricted:			
Cash and cash equivalents	1,500,000		1,500,000
Cash held with fiscal agents	14,974,309		14,974,309
Capital assets, non-depreciable	84,598,931		84,598,931
Capital assets, depreciable, net	660,011,967	883,196	660,895,163
Total assets	872,451,411	8,142,403	880,593,814
Liabilities			
Accounts payable and other liabilities	29,223,425	2,978,505	32,201,930
Accrued liabilities	20,597,159	245,882	20,843,041
Intergovernmental payables:			
State	1,417,758		1,417,758
Federal	43,609		43,609
Other	203,373		203,373
Accrued liabilities for insurance claims	21,901,509		21,901,509
Unearned revenue	40,915,052	1,966	40,917,018
Notes payable	20,000,000		20,000,000
Current portion of long-term obligations	2,142,366		2,142,366
Noncurrent portion of long-term obligations	38,212,920		38,212,920
Total liabilities	174,657,171	3,226,353	177,883,524
Net position			
Net investment in capital assets	744,610,898	883,196	745,494,094
Restricted for:			
Capital projects	993,450		993,450
Other purposes	9,111,276		9,111,276
Unrestricted (deficit)	(56,921,384)	4,032,854	(52,888,530)
Total net position	$ 697,794,240	$ 4,916,050	$ 702,710,290

See independent auditors' report and accompanying notes to basic financial statements.

Newark Public Schools

Statement of Activities

Year ended June 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Total
Governmental activities							
Instruction	$ 486,888,427	$ 583,680	$ 74,490,288		$ (411,814,459)		$ (411,814,459)
Support services:							
Attendance/social work	17,111,453				(17,111,453)		(17,111,453)
Health services	14,573,636				(14,573,636)		(14,573,636)
Support services	187,646,817		105,899,689		(81,747,128)		(81,747,128)
Improvement of instruction	40,648,890				(40,648,890)		(40,648,890)
Educational media services	11,375,989				(11,375,989)		(11,375,989)
Instructional staff training	1,373,942				(1,373,942)		(1,373,942)
General administration	13,762,612				(13,762,612)		(13,762,612)
School administration	35,173,380				(35,173,380)		(35,173,380)
Central services	17,242,698				(17,242,698)		(17,242,698)
Administration information technology	7,980,556				(7,980,556)		(7,980,556)
Operation and maintenance of plant services	127,892,874			$ 14,450,484	(113,442,390)		(113,442,390)
Student transportation	35,385,355				(35,385,355)		(35,385,355)
Special schools	5,837,983				(5,837,983)		(5,837,983)
Charter schools	146,907,531				(146,907,531)		(146,907,531)
Total governmental activities	1,149,802,143	583,680	180,389,977	14,450,484	(954,378,002)		(954,378,002)
Business-type activities							
Food service	24,661,198	637,259	21,002,614			$ (3,021,325)	(3,021,325)
Regional day school	5,314,952	6,117,016				802,064	802,064
Total business-type activities	29,976,150	6,754,275	21,002,614			(2,219,261)	(2,219,261)
Total primary government	$ 1,179,778,293	$ 7,337,955	$ 201,392,591	$ 14,450,484	(954,378,002)	(2,219,261)	(956,597,263)
General revenues:							
Property taxes, levied for general purposes					108,979,733		108,979,733
Federal sources					3,087,939		3,087,939
State sources					786,339,651		786,339,651
Interest earnings					439,268		439,268
Miscellaneous income					37,734,340		37,734,340
Transfers					(3,000,000)	3,000,000	-
Total general revenues and transfers					933,580,931	3,000,000	936,580,931
Change in net position					(20,797,071)	780,739	(20,016,332)
Net Position—beginning					718,591,311	4,135,311	722,726,622
Net Position—ending					$ 697,794,240	$ 4,916,050	$ 702,710,290

See independent auditors' report and accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Public Schools
Governmental Funds

Balance Sheet

June 30, 2013

	Major Funds			
	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 38,144,320	$ 5,746,656	$ 866,243	$ 44,757,219
Accounts receivable:				
State	4,749,521	18,172	1,725,871	6,493,564
Federal	60,997	10,933,305		10,994,302
Other	4,113,510	6,431,244		10,544,754
Interfund	14,766,136		428,210	15,194,346
Restricted Assets:				
Cash and cash equivalents	1,500,000			1,500,000
Cash held with fiscal agents			14,637,044	14,637,044
Total assets	$ 63,334,484	$ 23,129,377	$ 17,657,368	$ 104,121,229
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	$ 19,996,686	$ 5,043,632	$ 910,833	$ 25,951,151
Accrued liabilities	19,406,951	1,190,208		20,597,159
Notes payable	20,000,000			20,000,000
Intergovernmental payables:				
State	988,327	429,431		1,417,758
Federal		43,609		43,609
Other			203,373	203,373
Interfunds payable	2,049,000			2,049,000
Other liabilities	131,529			131,529
Unearned revenue	443,224	24,922,116	15,549,712	40,915,052
Total liabilities	63,015,717	31,628,996	16,663,918	111,308,631
Fund balances:				
Restricted for:				
Excess surplus	7,611,276			7,611,276
Capital reserve	1,500,000			1,500,000
Capital projects			993,450	993,450
Unassigned (deficit)	(8,792,509)	(8,499,619)		(17,292,128)
Total fund balances (deficit)	318,767	(8,499,619)	993,450	(7,187,402)
Total liabilities and fund balances	$ 63,334,484	$ 23,129,377	$ 17,657,368	$ 104,121,229

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:	
Total fund balances per above	$ (7,187,402)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is $1,039,188,677 and the accumulated depreciation is $294,577,779.	744,610,898
Internal service funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included with governmental activities.	726,030
Long-term liabilities, including deferred pension liability and compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(40,355,286)
Net position of governmental activities	$ 697,794,240

See independent auditors' report and accompanying notes to basic financial statements.

Newark Public Schools
Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2013

	Major Funds			
	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Revenues:				
Local sources:				
Local tax levy	$ 108,979,733			$ 108,979,733
Tuition	583,680			583,680
Interest on investments	359,063		$ 863	359,926
Miscellaneous	37,681,589	$ 32,253,774	1,634,256	71,569,619
Total local sources	147,604,065	32,253,774	1,635,119	181,492,958
State sources	786,339,651	92,810,700	12,816,228	891,966,579
Federal sources	3,087,939	55,325,503		58,413,442
Total revenues	937,031,655	180,389,977	14,451,347	1,131,872,979
Expenditures:				
Current:				
Instruction	254,649,856	57,420,440		312,070,296
Undistributed:				
Instruction	49,796,694			49,796,694
Attendance/social work	12,132,376			12,132,376
Health services	10,396,520			10,396,520
Support services	53,970,255	105,899,689		159,869,944
Improvement of instruction	29,182,975			29,182,975
Educational media services / school library	8,107,830			8,107,830
Instructional staff training	1,206,793			1,206,793
General administration	11,174,537			11,174,537
School administration	23,872,237			23,872,237
Central services	13,083,997			13,083,997
Administration information technology	7,441,134			7,441,134
Required maintenance of plant services	22,084,347			22,084,347
Custodial services	61,296,416			61,296,416
Security	16,152,368			16,152,368
Student transportation	33,223,733			33,223,733
Unallocated benefits	122,158,252			122,158,252
On-behalf TPAF pension contributions	46,387,263			46,387,263
Reimbursed TPAF social security contributions	24,081,650			24,081,650
Capital outlay			14,450,484	14,450,484
Special schools-current	4,066,595			4,066,595
Charter schools-current	146,907,531			146,907,531
Total expenditures	951,373,359	163,320,129	14,450,484	1,129,143,972
(Deficit) excess of revenues (under) over expenditures	(14,341,704)	17,069,848	863	2,729,007
Other financing sources (uses):				
Transfers in	17,460,939			17,460,939
Transfers out	(3,000,000)	(17,460,076)	(863)	(20,460,939)
Total other financing sources (uses)	14,460,939	(17,460,076)	(863)	(3,000,000)
Net change in fund balances	119,235	(390,228)	-	(270,993)
Fund balances, July 1 (deficit)	199,532	(8,109,391)	993,450	(6,916,409)
Fund balances, June 30 (deficit)	$ 318,767	$ (8,499,619)	$ 993,450	$ (7,187,402)

The reconciliation of the fund balances of governmental funds to the net position of governmental activities in the statement of activities is presented in the accompanying schedule (B-3).

See independent auditors' report and accompanying notes to basic financial statements.

Newark Public Schools
Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year ended June 30, 2013

Total net change in fund balances - governmental funds (from B-2)		$ (270,993)
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital additions in the period.		
Depreciation expense	$ (38,930,353)	
Capital additions	16,090,864	
		(22,839,489)
Loss on disposal of capital assets		(2,236)
Internal services funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The activities of these funds are included in the Statement of Activities.		132,093
Repayments of deferred pension liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.		186,288
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).		1,997,266
Change in net position of governmental activities (A-2)		$ (20,797,071)

See independent auditors' report and accompanying notes to basic financial statements.

Proprietary Funds

Newark Public Schools
Proprietary Funds

Statement of Net Position

June 30, 2013

	Major Funds			
	Enterprise Funds			Internal Service Funds
	Food Service	Regional Day School	Totals	
Assets				
Current assets:				
Cash and cash equivalents	$ 543,599	$ 2,442,469	$ 2,986,068	$ 23,336,590
Accounts receivable:				
State	66,455		66,455	
Federal	4,031,415		4,031,415	
Other	13,367	285,737	299,104	
Inventories	49,454		49,454	473,639
Restricted assets:				
Cash held with fiscal agents				337,265
Total current assets	4,704,290	2,728,206	7,432,496	24,147,494
Capital assets:				
Machinery and equipment	4,467,645	140,562	4,608,207	
Accumulated depreciation	(3,625,967)	(99,044)	(3,725,011)	
Total capital assets, net	841,678	41,518	883,196	
Total assets	5,545,968	2,769,724	8,315,692	24,147,494
Liabilities				
Current liabilities:				
Accounts payable	2,773,189	205,316	2,978,505	1,519,955
Accrued liabilities	140,667	105,215	245,882	21,901,509
Unearned revenue	1,966		1,966	
Interfund payable	173,289		173,289	
Total current liabilities	3,089,111	310,531	3,399,642	23,421,464
Net Position				
Net investment in capital assets	841,678	41,518	883,196	
Unrestricted	1,615,179	2,417,675	4,032,854	726,030
Total net position	$ 2,456,857	$ 2,459,193	$ 4,916,050	$ 726,030

See independent auditors' report and accompanying notes to basic financial statements.

Newark Public Schools
Proprietary Funds

Statement of Revenues, Expenses and Changes in Fund Net Position

Year ended June 30, 2013

	Major Funds			
	Enterprise Funds			Internal Service Funds
	Food Service	Regional Day School	Totals	
Operating revenues:				
Local sources:				
Daily food sales	$ 400,265		$ 400,265	
Tuition		$ 5,871,575	5,871,575	
Miscellaneous	236,994	245,441	482,435	
Total local sources	637,259	6,117,016	6,754,275	
Services provided to other funds				$ 10,579,558
Total operating revenues	637,259	6,117,016	6,754,275	10,579,558
Operating expenses:				
Salaries	3,804,915	3,777,632	7,582,547	796,742
Employee benefits	2,197,068	904,393	3,101,461	206,244
Purchased professional services	12,783,624	405,925	13,189,549	533,046
Other purchased services	151,262		151,262	
Energy		101,930	101,930	
Supplies and materials	5,532,005	75,791	5,607,796	48,247
Insurance				8,941,532
Textbooks		7,351	7,351	
Depreciation	190,324	5,390	195,714	
Miscellaneous	2,000	36,540	38,540	996
Total operating expenses	24,661,198	5,314,952	29,976,150	10,526,807
Operating (loss) income	(24,023,939)	802,064	(23,221,875)	52,751
Nonoperating revenues (expenses):				
State sources:				
State school lunch program	258,582		258,582	
Federal sources:				
Fresh fruit and vegetable program	106,849		106,849	
School breakfast program	6,832,380		6,832,380	
National school lunch program	11,698,489		11,698,489	
Food donation program commodities	1,495,233		1,495,233	
Summer food service program	616,631		616,631	
Investment income				79,342
Loss on disposal of capital assets	(5,550)		(5,550)	
Total nonoperating revenues (expenses)	21,002,614		21,002,614	79,342
(Loss) income before transfers	(3,021,325)	802,064	(2,219,261)	132,093
Transfer in - board contribution	3,000,000		3,000,000	
Change in net position	(21,325)	802,064	780,739	132,093
Total net position - beginning	2,478,182	1,657,129	4,135,311	593,937
Total net position - ending	$ 2,456,857	$ 2,459,193	$ 4,916,050	$ 726,030

See independent auditors' report and accompanying notes to basic financial statements.

Newark Public Schools
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2013

	Major Funds			
	Enterprise Funds			Internal Service Funds
	Food Service	Regional Day School	Totals	
Cash flows from operating activities				
Receipts from services provided				$ 10,579,558
Receipts from customers	$ 639,658	$ 6,067,204	$ 6,706,862	
Payments to employees	(3,971,609)	(4,012,668)	(7,984,277)	(796,742)
Payments for employee benefits	(2,197,068)		(2,197,068)	(206,244)
Payments to suppliers	(18,876,701)	(1,446,010)	(20,322,711)	(761,106)
Payments for insurance				(8,634,947)
Net cash (used in) provided by operating activities	(24,405,720)	608,526	(23,797,194)	180,519
Cash flows from noncapital financing activities				
Cash received from state and federal reimbursements	17,776,435		17,776,435	
Cash received from other funds - board contribution	3,000,000		3,000,000	
Cash received from other funds - advances	1,129,958		1,129,958	
Cash received from food donation program	1,416,955		1,416,955	
Net cash provided by noncapital financing activities	23,323,348		23,323,348	
Cash flows from capital and related financing activities				
Acquisition of capital assets		(7,383)	(7,383)	
Payment of purchase agreement payable	(350,638)		(350,638)	
Net cash (used in) capital and related financing activities	(350,638)	(7,383)	(358,021)	
Cash flows from investing activities				
Cash received from investments				79,342
Net cash provided by investing activities				79,342
Net (decrease) increase in cash and cash equivalents	(1,433,010)	601,143	(831,867)	259,861
Cash and cash equivalents, beginning of year	1,976,609	1,841,326	3,817,935	23,076,729
Cash and cash equivalents, end of year	$ 543,599	$ 2,442,469	$ 2,986,068	$ 23,336,590
Reconciliation of operating (loss) income to net cash (used in) provided by operating activites:				
Operating (loss) income	$ (24,023,939)	$ 802,064	$ (23,221,875)	$ 52,751
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	190,324	5,390	195,714	
Change in assets and liabilities:				
Decrease (increase) in accounts receivable - other	2,399	(49,812)	(47,413)	
Decrease (increase) in inventory	103,525		103,525	(151,129)
(Decrease) Increase in accounts payable	(511,335)	85,920	(425,415)	(1,900,174)
(Decrease) increase in accrued liabilities	(166,694)	(235,036)	(401,730)	2,179,071
Net cash (used in) provided by operating activities	$ (24,405,720)	$ 608,526	$ (23,797,194)	$ 180,519

Non-cash from non-capital financing activities

The District received $1,416,955 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2013.

See independent auditors' report and accompanying notes to basic financial statements.

Fiduciary Funds

Newark Public Schools
Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2013

	Unemployment Compensation Trust	Private Purpose Scholarship Fund	Agency Funds
Assets			
Cash and cash equivalents	$ 4,299,330	$ 67,277	$ 30,642,554
Interfund receivables	1,315,688	305,102	
Total assets	5,615,018	372,379	$ 30,642,554
Liabilities			
Payroll deductions and withholdings payable			$ 8,013,105
Summer escrow payroll payable			7,300,409
Accounts payable	568,117		
Interfund payable			14,592,847
Due to student groups			736,193
Total liabilities	568,117	-	$ 30,642,554
Net Position			
Held in trust for unemployment claims	$ 5,046,901		
Held in trust for scholarships		$ 372,379	

See independent auditors' report and accompanying notes to basic financial statements.

Newark Public Schools
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2013

	Unemployment Compensation Trust	Private-Purpose Scholarship Fund
Additions		
Interest on investments	$ 78	$ 36
Contributions:		
Board contributions	5,014,195	
Employee contributions	729,301	
Total additions	5,743,574	36
Deductions		
Unemployment payments	4,122,538	
Scholarship payments		
Total deductions	4,122,538	-
Change in net position	1,621,036	36
Net position - beginning of the year	3,425,865	372,343
Net position - end of the year	$ 5,046,901	$ 372,379

See independent auditors' report and accompanying notes to basic financial statements.

1. Summary of Significant Accounting Policies

The financial statements of the Board of Education (Board) of the Newark Public Schools (District) 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 Districts accounting policies are described below:

A. Reporting Entity

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the Newark Public Schools, in Newark, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District is an instrumentality of the State of New Jersey, established to function as an educational institution. In 1988, the state of New Jersey approved, through the legislature and the State Board of Education, the authority for the Department of Education to take over school districts that were failing according to the established monitoring process. In 1995, the State of New Jersey took control of the Newark Public School District. The takeover legislation intended to authorize an intervention that would be temporary in nature. The State of New Jersey is still in control of the District and as such the District currently operates as a local education agency under N.J.S.A. 18A:7A-34 to 52, "State Operated School District."

1. Summary of Significant Accounting Policies (continued)

The State District Superintendent is responsible for the fiscal control of the District. The Superintendent is appointed by the Commissioner of the New Jersey Department of Education and is responsible for the administrative control of the District as well. The operations of the District include pre-K, kindergarten, elementary, junior and senior high schools located in the City of Newark.

The District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

B. Government-wide and Fund Financial Statements

The Government-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 District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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. Program revenues include 1) charges to customers, students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major proprietary funds are reported as separate columns in the fund financial statements. The New Jersey Department of Education (NJDOE) requires that all funds be reported as major, as it is considered important for public interest and to promote consistency among District financial reporting in the State of New Jersey.

1. Summary of Significant Accounting Policies (continued)

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

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and deferred pension liability are recorded only when payment is due.

Property taxes, interest, and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major governmental funds:

General Fund: The general fund is the general operating fund of the District and 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 non-instructional equipment, which are classified in the capital outlay subfund.

Special Revenue Fund: The District maintains one combined special revenue fund, which includes the proceeds of specific revenue sources (other than fiduciary funds or major capital projects) that are restricted or committed to expenditures for specified purposes.

1. Summary of Significant Accounting Policies (continued)

Capital Projects Fund: The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds). The financial resources are derived primarily from state aid and City funding.

The District reports the following major proprietary funds:

Enterprise Funds (Food Service and Regional Day School): The food service fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The Regional Day School fund accounts for all revenues and expenses in the operation of the school similar to a private business enterprise.

Internal Service Funds include the following:

Self-Insurance Fund: The self-insurance fund is used to cover the self-insured limits of the various insurance policies for all funds.

Warehouse Fund: The warehouse fund provides goods to other departments. The purpose of this fund is to achieve a level of efficiency and economy by purchasing items in bulk and responding expeditiously to the needs of the schools and departments.

Additionally, the District reports the following fund types:

Fiduciary Funds of the District include the unemployment compensation and private purpose scholarship trust funds and agency funds. The measurement focus of the Trust Funds are the economic resources measurement focus. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the School District:

1. Summary of Significant Accounting Policies (continued)

Trust Funds: The unemployment compensation and private purpose scholarship funds are accounted for in essentially the same manner as governmental funds. The unemployment compensation trust fund is used to account for contributions from employees and the employer (Newark Public Schools) and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. The private purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

Agency Funds (*Payroll Agency, Health Benefits and Student Activity Fund*): These agency funds are used to account for the assets that the District holds on behalf of others as their agent.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) fees charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

The District reports unearned revenue on its balance sheets and statements of net position. Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the District before it has legal claim to them, as when federal and/or state financial assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned is removed from the balance sheets and statements of net position and revenue is recognized.

1. Summary of Significant Accounting Policies (continued)

Ad Valorem (Property) Taxes are susceptible to accrual as, under New Jersey State Statute, a municipality is required to remit to the school district the entire balance of taxes in the amount voted upon or certified prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "account receivable."

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, are prepared using the modified accrual basis of accounting. 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 details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a, C-1b and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations and properly approved. Budgetary transfers were made during the current year in accordance with statutory guidelines. The over-expenditures related to on-behalf payments in the general fund are due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

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 with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the 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.

1. Summary of Significant Accounting Policies (continued)

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.

E. Cash, Cash equivalents and investments

Cash and cash equivalents include petty cash, change funds, amounts on deposit, money market accounts and short term investments with original maturities of three months or less.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." The District classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

F. Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

G. Inventories

Inventories, which benefit future periods, other than those recorded in the enterprise fund, are recorded as an expense during the year of purchase. Inventories of the enterprise and internal service funds are recorded as expenses when consumed rather than when purchased.

The enterprise fund used the first-in, first-out (FIFO) method to account for inventories and inventories are valued at cost. Warehouse inventories are valued using average costs.

At June 30, 2013, the unused Food Donation Program commodities of $1,966 are reported as unearned revenue in the Food Service Enterprise Fund.

1. Summary of Significant Accounting Policies (continued)

H. Tuition

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. Tuition charges for the 2012-2013 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

I. Capital Assets

Capital assets, which include land, building and building improvements, machinery and equipment and construction in progress, are reported in the applicable governmental or business-type activities columns in the Government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $2,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or through estimation procedures performed by an independent appraisal company. Land was valued at assessed value based upon information received from the City of Newark. Donated capital assets are valued at their estimated fair market value on the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Land and construction in progress are not depreciated. Property, plant and equipment of the District are depreciated using the straight line method. The following estimated useful lives are used to compute depreciation:

	Years
Machinery and equipment	2-20
Buildings	50
Building improvements	20
Vehicles	5-10

1. Summary of Significant Accounting Policies (continued)

J. Accrued Salaries and Wages

Certain District employees who provided services to the District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but not disbursed amounts be retained in a separate bank account. As of June 30, 2013, the amount earned by these employees but not disbursed was $7,300,409 and is included in liabilities – summer escrow payroll payable in the Payroll Agency fiduciary fund.

K. Compensated Absences

A liability for compensated absences that is attributable to services already rendered and that is not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits. The District uses the "vesting method" for estimating its accrued sick and vacation leave liability.

District employees earn vacation and sick leave in varying amounts under the District's existing collective bargaining agreements. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for ordinary sick pay and begin vesting with the employee after one year of service.

The liability for vested compensated absences of the District is recorded in the Government-wide financial statements amounted to $37,107,863 at June 30, 2013. A liability for these amounts is reported in governmental and proprietary funds only if they have matured at June 30, 2013, for example, as a result of employee resignations and retirements.

L. Unearned Revenue

Unearned revenue in the general, special revenue and capital project funds represents cash which has been received, but is not yet earned and outstanding encumbrances in the special revenue fund. Unearned revenue in the food service enterprise fund represents the value of unused U.S.D.A. commodities.

1. Summary of Significant Accounting Policies (continued)

M. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position, where applicable.

N. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54") established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB 54, fund balances in the governmental funds financial statements are reported under the modified accrual basis of accounting and classified into the following five categories, as defined below:

1) Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Assets included in this fund balance category include prepaid assets, inventories, long-term receivables, and corpus of any permanent funds.
2) Restricted - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3) Committed - includes amounts that can be used only for the specific purposes imposed by a formal action of the government's highest level of decision-making authority. The District's highest level of decision-making authority is the State Executive Superintendent and formal action is taken by resolution at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the State Executive Superintendent revises or changes the specified use by taking the same action (resolution) taken to originally commit these funds.
4) Assigned – amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the State Executive Superintendent or Business Administrator, to whom the State Executive Superintendent has delegated the authority to assign amounts to be used for specific purposes, including the encumbering of funds.

1. Summary of Significant Accounting Policies (continued)

5) Unassigned - includes all spendable amounts not contained in the other classifications in the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In the other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. For the unrestricted fund balance, the District first spends committed funds, then assigned funds, and finally, unassigned funds.

Of the $318,767 of fund balances in the General Fund, $13,196,507 of year-end encumbrances and $31,111,234 designated for subsequent years expenditures and the unassigned portion of ($53,100,250) are included in the unassigned deficit of ($8,792,509), $7,611,276 has been restricted for excess surplus and $1,500,000 has been restricted for capital reserve.

O. Net Position

Implementation of GASB 63

GASB Statement Number 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* became effective for financial statements for periods beginning after December 15, 2011 and established standards for reporting deferred outflows of resources, deferred inflows of resources and net position. The adoption of this statement resulted in a change in the presentation of the statement of net position to what is now referred to as the statement of net position and the term "net position" is changed to "net position" throughout the financial statements.

Net position represents the difference between assets, deferred inflows, deferred outflows and liabilities in the Government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net positions are reported as restricted in the Government-wide and fund financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

1. Summary of Significant Accounting Policies (continued)

P. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Q. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. The amounts are not required to be included in the District's annual budget. Additionally, during the 2013 fiscal year, certain funds were expended by private sources on behalf of the District, however the total amount of expenditures made on-behalf of the Newark Public Schools is not determinable.

R. Regional Day School

The Regional Day School is operated by the District under a contract with the New Jersey State Department of Education. The Regional Day School delivers educational services to approximately one hundred students who are severely emotionally disturbed or multiple handicapped.

The funding for the Regional Day School is provided by tuition payments the local Districts who send their children to the Regional Day School. The District assumes the financial control and business management supervision of the School, as well as oversees the total educational program of the School. The School has its own principal and instructional staff as well as support staff that are employees of the District. The School building is owned by the State of New Jersey. All expenses for the Regional Day School are funded through tuition and not through the local tax rate of City of Newark.

The Regional Day School budget is developed annually in conjunction with the School principal and officials from the District administration. Local school districts who anticipate sending children to the Regional Day School for the following school year are notified in advance of the anticipated tuition costs so that their own budgets may be properly constructed to reflect the tuition costs.

1. Summary of Significant Accounting Policies (continued)

S. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, the restricted 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 a general fund fund balance at the fiscal year end of June 30 if they do not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The District has excess fund balance at the end of the 2012-2013 fiscal year in the amount of $7,611,276, which will be appropriated in the 2014-2015 budget.

T. Implementation of GASB No. 65

In March, 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* ("GASB No. 65"). This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of this statement will improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. The District has not completed the process of evaluating the impact that will result from adopting GASB No. 65.

U. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2013 through December 5, 2013 the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items other than those already included in Note 12 - contingencies, and the item identified below have come to the attention of the District that would require disclosure.

On August 11, 2013, the District entered into a contract with the Friends of Team Academy Charter School, a New Jersey Nonprofit Organization, for the sale of certain real property located in the City of Newark in the amount of $4,300,000. The District received payment from this sale on August 22, 2013.

2. Reconciliation of Government-wide and Fund Financial Statements

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the Government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including deferred pension liability and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this $40,355,286 difference are as follows:

Deferred pension liability	$ 3,247,423
Compensated absences	37,107,863
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	$ 40,355,286

3. Deposits and Investments

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

3. Deposits and Investments (continued)

Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey that are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund (NJCMF), the New Jersey Asset and Rebate Management Fund (NJ ARM) and the M.B.I.A. Class.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

> The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.
>
> In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.
>
> All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than $25,000,000.

The District's cash and cash equivalents are classified below to inform financial statement users about the extent to which the District's deposits and investments are exposed to custodial credit risk.

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2013, the District's carrying amount of deposits was $107,028,642 and the bank balance was $129,939,546. Of the bank balance on June 30, 2013, $1,504,057 of the District's cash deposits were secured by federal depository insurance and $128,435,489 was covered by a collateral pool maintained by the bank as required by New Jersey Statutes in accordance with the New Jersey Government Unit Deposit Protection Act ("GUDPA"). In addition, the District has $14,974,309 of funds held by fiscal agents in the name of the District.

3. Deposits and Investments (continued)

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

The District does not have a policy for the management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Investments

New Jersey statutes permit the District to purchase the following types of securities:

a. Bonds or other obligations of the United States or obligations guaranteed by the United States.

b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank for Cooperatives which have a maturity date not greater than twelve months from the date of purchase.

c. Bonds or other obligations of the School District.

d. New Jersey Cash Management Fund, New Jersey Asset and Rebate Management Fund and MBIA CLASS.

3. Deposits and Investments (continued)

M.B.I.A. CLASS

The District's invests funds in M.B.I.A. CLASS (Cooperative Liquid Assets Securities System). M.B.I.A. CLASS invests pooled money from local government agencies with other units of government into short-term investments with daily liquidity and the fair value of the position in the pool is the same as its value of the pool shares. These investments include: U.S. Treasuries, short-term Commercial Paper, U.S. Agency Bonds, Corporate Bonds, and Certificates of Deposit. Agencies that participate in M.B.I.A. CLASS typically earn returns that mirror short-term investments rates. Monies can be freely added or withdrawn from the M.B.I.A. CLASS on a daily basis without penalty. At June 30, 2013, the District's balance in M.B.I.A. CLASS was $560,396 and is classified as cash equivalents at June 30, 2013 due to its short-term nature.

Custodial Credit Risk: Pursuant to GASB 40, the M.B.I.A. CLASS, which is a pooled investment, is exempt from custodial credit risk exposure. The District does not have a policy for custodial credit risk other than to maintain a safekeeping account for the securities at a financial institution.

Concentration of Credit Risk: The District places no limit on the amount the District may invest in any one issuer. At June 30, 2013, all of the District's investments are invested in M.B.I.A. CLASS.

Credit Risk: The District does not have an investment policy regarding the management of credit risk. GASB Statement No. 40 requires that the District disclose the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government. The District's investments in M.B.I.A. CLASS are rated Ba3 by Moody's Investors Service and AA by Standard and Poor's.

Interest Rate Risk: The District does not have a policy to limit interest rate risk; however, its practice is typically to invest in investments in M.B.I.A. CLASS with short maturities.

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2013.

	Balance June 30, 2012	Increases	Decreases	Transfers	Balance June 30, 2013
Governmental activities					
Capital assets, not being depreciated:					
Land	$ 28,456,447				$ 28,456,447
Construction in progress – SDA	50,672,048	$ 9,877,598		$ (6,002,362)	54,547,284
Construction in progress – District	250,358	4,479,726		(3,134,884)	1,595,200
Total capital assets, not being depreciated	79,378,853	14,357,324	-	(9,137,246)	84,598,931
Capital assets, being depreciated:					
Buildings and building improvements	906,836,958			9,137,246	915,974,204
Machinery, equipment and vehicles	36,936,005	1,733,540	$ 54,003		38,615,542
Total capital assets being depreciated	943,772,963	1,733,540	54,003	9,137,246	954,589,746
Less accumulated depreciation for:					
Buildings and building improvements	226,727,366	37,005,226			263,732,592
Machinery, equipment and vehicles	28,971,827	1,925,127	51,767		30,845,187
Total accumulated depreciation	255,699,193	38,930,353	51,767	-	294,577,779
Total capital assets, being depreciated, net	688,073,770	(37,196,813)	2,236	9,137,246	660,011,967
Governmental activities capital assets, net	$ 767,452,623	$ (22,839,489)	$ 2,236	$ -	$ 744,610,898

4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2013 as follows:

	Amount
Current:	
Instruction	$ 16,748,887
Undistributed	
Attendance / Social Work	651,147
Health services	557,984
Support services	8,580,257
Improvement of instructional services	1,566,257
Educational media services / school library	435,149
Instructional staff training	64,769
General administration	599,740
School administration	1,281,229
Central services	702,221
Administration information technology	399,367
Operation and maintenance of plant	5,341,966
Student transportation	1,783,125
Special schools	218,255
	$ 38,930,353

The District has a Capital Lease Agreement in the amount of $19,112,152 with GE Capital Public Finance, Inc., for the lease of energy conservation equipment for several schools located in the territorial boundaries governed by the School District with an option to purchase such equipment. The net book value of the capital assets held under this capital lease as of June 30, 2013 is $6,768,886.

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2013:

	Balance June 30, 2012	Increases	Decreases	Balance June 30, 2013
Business-type activities:				
Equipment	$ 4,834,275	$ 7,383	$ (233,451)	$ 4,608,207
Less accumulated depreciation for equipment	(3,757,198)	(195,714)	227,901	(3,725,011)
Total Business-type activities capital assets, net	$ 1,077,077	$ (188,331)	$ (5,550)	$ 883,196

5. Long-Term Liabilities

General Obligation Bonds

The Newark Public School District is currently a Type I School District. As mandated by State Statutes, all Type I debt service of the District is considered the direct obligation of the City of Newark and therefore, is recorded within the City's financial statements and not on the School District's financial statements.

Changes in Long-Term Liabilities

During the year ended June 30, 2013, the following changes occurred in governmental and business-type activities long-term liabilities:

	Balance June 30, 2012	Additions	Reductions	Balance June 30, 2013	Due within One Year
Governmental activities:					
Deferred pension liability	$ 3,433,711		$ 186,288	$ 3,247,423	$ 208,353
Compensated absences	39,105,129	$ 1,934,013	3,931,279	37,107,863	1,934,013
Total governmental activities Long-term liabilities	$ 42,538,840	$ 1,934,013	$ 4,117,567	$ 40,355,286	$ 2,142,366
Business-type activities:					
Purchase agreement payable	$ 350,638	$ -	$ 350,638	$ -	$ -
Total business type activities Long-term liabilities	$ 350,638	$ -	$ 350,638	$ -	$ -
Total long-term liabilities	$ 42,538,840	$ 1,934,013	$ 4,117,567	$ 40,355,286	$ 2,142,366

The compensated absences and deferred pension liability are expected to be paid from budgetary appropriations in the general fund.

Purchase Agreement Payable – Enterprise Fund

During the fiscal year ended June 30, 2011, the District contracted with Whitson's Culinary Group, a third-party food management company, to operate the District's food service program. As part of the contract, Whitson's agreed to expend up to $508,000 for facility renovations and food service equipment to be used on the District's premises. After completion of the purchase of the renovations and equipment, the District was required to reimburse Whitson's monthly, on a straight line basis, for a term of five years, interest free or until termination of contract with Whitson's at which time the District was required to pay the balance in full. During the 2012-13 fiscal year, the District contract with Whitson's expired and as part of the renewal the District agreed to make payment in full of the prior year obligation.

6. Pension Plans

Plan Descriptions

Substantially all of the District's employees participate in one of the following contributory defined benefit public employee retirement systems, which have been established by State statute: the Teacher's Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS) or the Board of Education Employees' Pension Fund of Essex County (BOEEPFEC). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. An elected Board administers BOEEPFEC. The Teachers' Pension and Annuity Fund retirement system is considered a cost sharing multiple employee 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. The Public Employees Retirement System and the Board of Education Employees' Pension Fund of Essex County are also considered cost sharing multiple-employer plans.

Teachers' Pension and Annuity Fund

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively, with an annual benefit generally determined to be $1/55^{th}$ of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be $1/60^{th}$ of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

6. Pension Plans (continued)

Public Employee's Retirement System

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school Board or public agency provided the employee is not a member of another State-administered retirement system. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

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 for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Board of Education Employees' Pension Fund of Essex County

The Board of Education's Employees' Pension Fund of Essex County (BOEEPFEC) was established through the passage of Chapter 112, Public Laws of 1929 of the State of New Jersey, to provide coverage for non-teaching personnel in the Essex County school system. The Fund was closed to new membership with the passage of Chapter 86, Laws of New Jersey, 1980. Pursuant to the Act, a referendum on Social Security coverage was conducted by the New Jersey Division of Pensions for eligible active members of the fund on January 30, 1981. Because the number of members voting in favor of Social Security exceeded the minimum percentage of members voting for Social Security coverage, those members were transferred to the New Jersey Public Employees' Retirement System. All active members have met the minimum 10-year vesting provision. Members on roll at January 1, 2000 are eligible for retirement at age 60 with an annual benefit generally determined to be 1/45th of the average annual compensation for the

6. Pension Plans (continued)

highest three fiscal years' compensation for each year of membership during years of creditable service. Retirement provisions have been significantly amended since inception and a plan booklet is available at the Fund office.

The statute governing the BOEEPFEC Plan provides for annual cost-of-living increases for those who have been retired at least two calendar years. Under an agreement reached with the Boards of Education, Cost of Living Adjustment (COLA) effective February 1, 1983 and thereafter are billed on a pay-as-you-go basis. The annual contribution of each Board is the sum of the COLA payments made during the year to the retirees of the Board plus an administrative charge based on an actuarial calculation. The plan pays 50% of the additional COLA increase for amounts certified after 1995. The BOEEPFEC Plan does not issue a stand alone financial report.

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased from 5.5% to 6.5% of employees' annual compensation. An additional increase is to be phased in over the next seven years that will bring the total pension contribution rate to 7.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in both the TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the Board is a non-contributing employer of the TPAF.

The BOEEPFEC plan requires employee contributions of 3% of annual base salary. Funding by the Essex County Boards of Education is determined by recommendation of the actuary pursuant to an actuarial evaluation. The funding method used is the frozen entry age actuarial cost method. Under this method, the unfunded past service liability as of June 30, 1981 was frozen and funded over the remaining amortization period. The remaining portion of pension costs are calculated in such a way as to spread the required contribution, known as the normal cost over the remaining lifetime of the active members as a level percentage salary.

6. Pension Plans (continued)

The District's actuarially determined contribution to PERS for the years ended June 30, 2013, 2012 and 2011 were $12,389,574, $13,292,584 and $12,165,755, respectively, for each of the three years, equal to the required contributions for each year. In the 2009 fiscal year, the State of New Jersey permitted school districts to defer up to 50% of their contributions due in 2009. The District elected this option, resulting in a deferral of $3,597,116, which has been reported in the District's long-term liabilities section. The District made payment made on this accrued liability included in the 2013 contribution above in the amount of $543,627, which included $186,288 of principal and $357,339 of interest costs.

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District $24,081,650 during the year ended June 30, 2013 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. The State of New Jersey also contributed $46,387,263 to the TPAF for post-retirement benefits on behalf of the District. These amounts have been included in the Government-wide and fund financial statements.

The District's COLA contribution to BOEEPFEC for the years ended June 30, 2013, 2012 and 2011, were $2,224,235, $1,883,389 and $1,992,875, respectively. Based on the actuarial evaluations, normal costs and administrative charges have not been charged to various Boards of Education for the last three years.

7. Deferred Compensation

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is administered by the Division of Pensions, permits participants of TPAF and PERS to defer a portion of their salary for pension contributions to their respective plans until future years. The BOEEPFEC is not included in the State plan. Amounts deferred under either plan are not available to employees until termination, retirement, death or unforeseeable emergency. Individuals are one hundred percent vested.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely property and rights of the individual contributors and are not subject to the claims of the District's general creditors.

8. Post-Retirement Benefits

Plan Description

The School District contributes to the New Jersey State Health Benefits Program (the "SHBP"), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pension and Benefits. SHBP provide medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

Funding Policy

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c. 103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2012, there were 97,661 retirees receiving post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid $146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in fiscal year 2012.

8. Post-Retirement Benefits (continued)

The State will set the contribution rate based on the *annual required contribution of the employers* (ARC), an amount actuarially determined in accordance with parameters of GASB 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2013, 2012 and 2011 were $24,616,845, $23,972,832, and $24,965,819 respectively, which equaled the required contributions for each year. The State's contributions to the SHBP Fund for PERS retirees' post-retirement benefits on behalf of the District was not determined or made available by the State of New Jersey.

9. Interfund Receivables and Payables

The interfund accounts receivable and payable balances for the District amounted to the following as of June 30, 2013:

Receivable Fund	Payable Fund	Amount
General Fund	Food Service Enterprise Fund	$ 173,289
General Fund	Payroll Agency Fund	14,592,847
Capital Projects Fund	General Fund	428,210
Unemployment Compensation Trust Fund	General Fund	1,315,688
Private Purpose Scholarship Trust Fund	General Fund	305,102
		$ 16,815,136

The interfund between the general fund and the food service enterprise fund represents expenditures paid by the general fund on-behalf of the food service fund that were not reimbursed to the general fund as of June 30, 2013. The interfund between the general fund and the payroll agency fund represents the combination of excess funds transferred to the payroll agency account as well as the balance of prior year outstanding items cancelled in the payroll agency fund, which are due back to the general fund as of June 30, 2013. The interfund between the capital projects fund and the general fund represent monies received in the general fund on-behalf of the capital projects fund that were not turned over to the capital projects fund as of June 30, 2013. The interfund between the unemployment compensation trust fund and the general fund represents budget appropriations that were not transferred to the unemployment compensation trust fund as of June 30, 2013. The interfund between the private purpose scholarship trust fund and the general fund represents scholarship receipts received in the general fund on-behalf of the scholarship fund that were not turned over at year end. All interfunds are expected to be liquidated shortly after year end.

10. Transfers

The following represents a reconciliation of transfers made during the 2013 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	$ 17,460,939	$ 3,000,000
Special Revenue Fund		17,460,076
Capital Projects Fund		863
Enterprise Fund – Food Service	3,000,000	
	$ 20,460,939	$ 20,460,939

The transfer from the special revenue fund to the general fund represents contributions to school based budgets. The transfer from the general fund to the food service enterprise fund represents the Board contribution to the food service program. The transfer from the capital projects fund to the general fund represents interest earned in the capital projects fund due to the general fund.

11. Economic Dependency

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an adverse effect on the District's programs and activities.

12. Contingencies

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2013 may be impaired. In addition, the District is receiving funding from the New Jersey Schools Development Authority (NJSDA) in connection with approved projects. The costs associated with the funding received from the NJSDA are subject to a final review of eligible costs and compliance by the New Jersey Department of Education and the NJSDA. To the extent that the District has not complied with the rules and regulations governing the NJSDA funds or has not met the final eligible costs requirements, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 may be impaired.

12. Contingencies

As of the date of this audit, the District has a potential budget shortfall in the 2013-2014 fiscal year budget. The amount of the potential shortfall is not currently determinable and the District is taking action to prevent any actual shortfall from occurring.

During the 2013 fiscal year, the District was involved in various law suits that have been settled, resulting in damages being awarded to the defendants. The District is currently appealing these judgments. In addition, there are several pending complaints involving discrimination and other matters filed with the Division on Civil Rights and the Equal Employment Opportunity Commission. The status of the cases are either on appeal after having been successfully litigated by the District, or in stages too early to assess, however, management intends to vigorously defend against each complaint. At June 30, 2013, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities recorded in the internal services fund for self insurance (see additional disclosure in footnote # 13).

In the opinion of the District, there are no other significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying basic financial statements for such contingencies.

13. 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, employee health and accident claims, and natural disasters.

As of June 30, 2013, claims of approximately $21,901,509 including Incurred but Not Reported (IBNR) claims, which is subject to modification and/or assessment of existing or additional claims, were outstanding against the District, which is currently reserved in the Self Insurance Internal Service Fund. Reserves and IBNR's are discounted at 3%, which is consistent with the prior year.

13. Risk Management (continued)

The District is self-insured for amounts limited to $250,000 per occurrence, depending upon the year the liability was incurred for certain types of claims, and any excess is covered by insurance. The District is insured for errors and omissions claims with a $50,000 deductible for each wrongful act with a total $5,000,000 limit. The liability above was estimated by categorizing the various claims and reviewing past history based primarily on actual settlements by type of claim during the preceding fiscal years, for which information was available, and supplemental information with respect to certain other individual claims and proceedings. The stated liability is the District's best estimate based on currently known information and application of the foregoing procedures and management believes that the funded amount is adequate to cover this liability at June 30, 2013.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2013, 2012 and 2011 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2012-13	$ 19,722,438	$ 11,120,603	$ 8,941,532	$ 21,901,509
2011-12	20,279,580	8,837,744	9,394,886	19,722,438
2010-11	18,150,009	9,596,330	7,466,759	20,279,580

The District continues to carry commercial insurance for all other risks of loss, including accident insurance and public officials bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there has been no significant decreases in insurance coverage from the prior year.

14. Lease Commitments - Operating Lease

The District leases office space from Hartz 707 Broad Limited Partnership (Landlord) under a fifteen-year lease. The initial non-cancelable five-year period commenced on October 1, 1990. On March 7, 2007 the Newark Public Schools signed the second amendment to the original lease agreement extending the lease through July 31, 2014. The rent expense, excluding additional operating expenses, net of tax credits, amounted to $2,991,262 for fiscal year 2013. The following is a schedule of the future minimum lease payments under the lease agreement over the remaining life of the lease.

Fiscal Year ended June 30,	
2014	$ 2,991,262
2015	249,272
	$ 3,240,534

15. Deficit Fund Balances –Special Revenue Fund (GAAP Basis)

The District has a deficit fund balance of $8,499,619 in the Special Revenue Fund as of June 30, 2013 as reported in the fund statements (modified accrual basis). For budget purposes only, P.L. 2003, C.97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payment as revenue, in the current 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, expenditures, asset, and liability) should be in symmetry, i.e. if one government recognizes an asset, the other government recognizes a liability.

Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last two state aid payments, the Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to P.L. 2003, c.97, any negative unreserved, undesignated general fund balance that is reported as a direct result from the delay in the payment 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's deficit in the GAAP funds' statements does not exceed the last state aid payments.

16. Construction Financing Act – Schools Development Authority (SDA)

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority ("NJSDA") to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2013, $781,481,735 has been approved by the SDA and $674,595,153 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund (F-2).

The NJSDA has received funds from several local school districts as required by Local Share Agreements for funding of the local share portion of Regular Operating District school facility projects, or to cover certain ineligible costs pertaining to projects in the SDA Districts. These deposits, including investment earnings are reflected as restricted assets in the accompanying financial statements. As of June 30, 2013, local share deposits held in SDA bank accounts on behalf of the Newark Public Schools, inclusive of interest earned but not refunded to the District is $14,637,044.

17. Restricted Assets

The funds set aside in the general fund for the capital reserve are classified as restricted assets (cash and cash equivalents) as they are restricted for use for future capital requirements. Funds held by a fiscal agent in the capital projects fund and the self-insurance fund are restricted for the payment of future capital projects and insurance claims.

18. Note Payable

In accordance with N.J.S.A. 18A:22-44.2, the District received a note from Bank of America in the amount of $20,000,000 (Interest rate of 4.00%). The note was for cash flow needs and was repaid on July 8, 2013. The following presents the changes from the prior year:

Beginning Balance	Increases	Decreases	Ending Balance
$ -	$ 20,000,000	$ -	$ 20,000,000

19. Commitments

The District has contractual commitments at June 30, 2013 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of $13,196,507.

There were $1,945,260 of contractual commitments at June 30, 2013 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

20. Agreement with the Foundation for Newark's Future

On November 19, 2012, a Memorandum of Agreement (MOA) between the State-Operated School District of Newark ("District") and the Newark Teachers Union ("NTU") was ratified by majority vote of the eligible NTU membership. The MOA is effective from July 1, 2010 to June 30, 2015. Pursuant to the executed MOA, the District agreed to fund a one-time retroactive payment, totaling an amount not-to-exceed thirty-one million dollars ($31,000,000) with amounts per employee to be agreed upon by the parties.

On December 28, 2012, a grant agreement was signed between the Foundation for Newark's Future, Inc. ("FNF") and the State-Operated School District of Newark ("District") in which, FNF, subject to terms of the agreement and availability of funds, has agreed to provide funding to the District in amounts up to thirty million, four hundred ninety-three thousand, two hundred fifty dollars ($30,493,250) of the District's commitments with respect to retroactive pay payments agreed to under the MOA.

The financial transactions related to the expenditures covered under the MOA and reimbursement of funds from FNF based on the grant agreement have been recorded in the Special Revenue Fund. Additionally, it is noted that upon execution of the grant agreement with the FNF, the liability accrued for on the District's financial statements at June 30, 2012 for retroactive pay owed to employees included in the Newark Teachers Union of $31,000,000 had become funded by outside sources and have been cancelled and recorded as miscellaneous revenue in the District's general fund.

21. Excess of Expenditures over Appropriations

The District did not have any excess expenditures over appropriations of budgetary line-items as part of its June 30, 2013 Board Secretary Report. However, the financial statements reflect an excess of expenditures over appropriations in the general fund for Employee Benefits – Workers Compensation in the amount of $244,773. The excess expenditure in the general fund is a result of the District's required adjustment to accrue the June 30, 2013 accrued liability for insurance claims.

Required Supplementary Information
Part II

Budgetary Comparison

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	$ 108,979,733		$ 108,979,733	$ 108,979,733	
Tuition	568,404		568,404	583,680	$ 15,276
Investment income	3,000,000		3,000,000	359,063	(2,640,937)
Miscellaneous	2,890,574		2,890,574	37,681,589	34,791,015
Total revenues - local sources	115,438,711		115,438,711	147,604,065	32,165,354
State sources:					
Categorical special education aid	27,909,992		27,909,992	27,909,992	
Equalization aid	649,005,268		649,005,268	649,005,268	
Categorical security aid	19,852,881		19,852,881	19,852,881	
Adjustment aid	10,881,381		10,881,381	10,881,381	
Categorical transportation aid	6,666,157		6,666,157	6,666,157	
Extraordinary aid	2,027,468		2,027,468	1,906,846	(120,622)
Additional nonpublic transportation aid				133,458	133,458
On-behalf TPAF pension contributions				46,387,263	46,387,263
Reimbursed TPAF social security contributions				24,081,650	24,081,650
Total - state sources	716,343,147		716,343,147	786,824,896	70,481,749
Federal sources:					
Education jobs fund program aid	742,332	$ 60,997	803,329	803,329	
Medicaid reimbursement	1,079,274		1,079,274	2,284,610	1,205,336
Total - federal sources	1,821,606	60,997	1,882,603	3,087,939	1,205,336
Total revenues	833,603,464	60,997	833,664,461	937,516,900	103,852,439
Expenditures					
Current expenditures					
Instruction:					
Regular programs:					
Salaries of teachers:					
Preschool/kindergarten	9,245,348	946,950	10,192,298	10,072,146	120,152
Grades 1-5	51,496,820	4,446,608	55,943,428	55,709,031	234,397
Grades 6-8	29,522,743	2,982,505	32,505,248	32,390,961	114,287
Grades 9-12	50,178,956	1,759,433	51,938,389	51,843,066	95,323
Instruction- home instruction:					
Salaries of teachers	1,857,003	(281,536)	1,575,467	1,575,142	325
Purchased prof. educational services	1,215		1,215		1,215
Other purchased services	16,150	(10,730)	5,420	5,320	100
General supplies	515		515		515
Textbooks	2,445	(2,445)			
Regular programs - undistributed instruction:					
Other salaries for instruction	4,183,123	28,520	4,211,643	4,099,592	112,051
Purchased professional-educational services	6,412,577	(5,301,078)	1,111,499	1,067,718	43,781
Purchased technical services	751,495	(28,011)	723,484	707,783	15,701
Other purchased services	553,183	(58,065)	495,118	367,103	128,015
General supplies	21,951,895	(10,928,578)	11,023,317	8,683,388	2,339,929
Textbooks	6,942,643	(4,132,984)	2,809,659	2,198,398	611,261
Other objects	769,542	(107,260)	662,282	516,651	145,631
Total regular programs	183,885,653	(10,686,671)	173,198,982	169,236,299	3,962,683
Special education:					
Cognitive mild:					
Salaries of teachers	942,174	361,641	1,303,815	1,261,876	41,939
Other salaries for instruction	60,007	(39,827)	20,180	19,235	945
General supplies	17,676	(3,864)	13,812	10,732	3,080
Textbooks	5,500	(5,500)			
Other objects	8,800		8,800	8,538	262
Total cognitive mild	1,034,157	312,450	1,346,607	1,300,381	46,226
Cognitive moderate:					
Salaries of teachers	180,447	3,800	184,247	183,344	903
Other salaries for instruction	65,838	36,200	102,038	101,032	1,006
General Supplies	28		28		28
Textbooks	1,188		1,188	1,188	
Total cognitive moderate	247,501	40,000	287,501	285,564	1,937

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Special education (continued):					
Learning and/or language disabilities:					
Salaries of teachers	$ 9,636,860	$ 552,641	$ 10,189,501	$ 9,988,458	$ 201,043
Other salaries for instruction	763,423	(106,955)	656,468	634,668	21,800
Purchased professional-educational services	82,500		82,500	26,700	55,800
General supplies	174,857	35,458	210,315	100,452	109,863
Textbooks	87,111	(17,131)	69,980	39,872	30,108
Other objects	16,899		16,899	8,954	7,945
Total learning and/or language disabilities	10,761,650	464,013	11,225,663	10,799,104	426,559
Auditory impairments:					
Salaries of teachers	978,061	(69,900)	908,161	894,738	13,423
Other salaries for instruction	443,794	8,500	452,294	451,599	695
General supplies	26,101		26,101	13,429	12,672
Textbooks	3,400		3,400		3,400
Total auditory impairments	1,451,356	(61,400)	1,389,956	1,359,766	30,190
Behavioral disabilities:					
Salaries of teachers	3,882,145	218,906	4,101,051	3,971,095	129,956
Other salaries for instruction	1,063,804	(77,444)	986,360	950,470	35,890
Purchased professional-educational services	1,000		1,000	880	120
Purchased technical services	1,250		1,250		1,250
Other purchased services	750		750		750
General supplies	72,025	(8,713)	63,312	55,757	7,555
Textbooks	10,860	3,697	14,557	9,922	4,635
Other objects	790		790		790
Total behavioral disabilities	5,032,624	136,446	5,169,070	4,988,124	180,946
Multiple disabilities:					
Salaries of teachers	3,355,549	252,940	3,608,489	3,538,541	69,948
Other salaries for instruction	821,618	(80,563)	741,055	723,987	17,068
Purchased professional-educational services	7,000	(7,000)			
General supplies	44,839	9,102	53,941	41,342	12,599
Textbooks	10,983	(4,549)	6,434	5,780	654
Other objects	495		495		495
Total multiple disabilities	4,240,484	169,930	4,410,414	4,309,650	100,764
Resource room/center:					
Salaries of teachers	16,361,212	471,540	16,832,752	16,470,813	361,939
Other salaries for instruction	5,052	(3,080)	1,972	1,972	
Purchased professional-educational services	1,600		1,600	577	1,023
General supplies	136,346	(2,637)	133,709	73,575	60,134
Textbooks	20,056	(8,533)	11,523	9,698	1,825
Total resource room/center	16,524,266	457,290	16,981,556	16,556,635	424,921
Autism:					
Salaries of teachers	3,031,989	593,356	3,625,345	3,552,054	73,291
Other salaries for instruction	1,396,942	35,233	1,432,175	1,393,990	38,185
General supplies	49,087	(6,327)	42,760	34,958	7,802
Other objects	3,670		3,670		3,670
Total autism	4,481,688	622,262	5,103,950	4,981,002	122,948
Preschool disabilities-full time:					
Salaries of teachers	1,899,197	(338,568)	1,560,629	1,560,356	273
Other salaries for instruction	623,277	(12,998)	610,279	608,100	2,179
General supplies	58,716	(38,666)	20,050	16,224	3,826
Other objects	6,990	287	7,277	1,852	5,425
Total preschool disabilities - full time	2,588,180	(389,945)	2,198,235	2,186,532	11,703

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Home instruction:					
Purchased professional-educational services	$ 1,228,172	$ (394,547)	$ 833,625	$ 553,156	$ 280,469
Total home instruction	1,228,172	(394,547)	833,625	553,156	280,469
Total special education	47,590,078	1,356,499	48,946,577	47,319,914	1,626,663
Bilingual education:					
Salaries of teachers	18,330,861	662,606	18,993,467	18,671,060	322,407
Other salaries for instruction	811,280	21,600	832,880	820,555	12,325
Purchased professional-educational services	60,000	(48,500)	11,500	5,500	6,000
Purchased technical services	500		500		500
General supplies	198,576	(26,795)	171,781	119,852	51,929
Textbooks	91,235	(56,512)	34,723	23,819	10,904
Other objects	8,703	(1,123)	7,580	1,053	6,527
Total bilingual education	19,501,155	551,276	20,052,431	19,641,839	410,592
School sponsored co-curricular activities:					
Salaries	1,661,112	(65,727)	1,595,385	1,444,265	151,120
Purchased professional-educational services	7,500		7,500	7,500	
Purchased services	8,944	(3,944)	5,000	2,840	2,160
Supplies and materials	110,885	(38,067)	72,818	35,142	37,676
Other objects	189,388	(6,604)	182,784	160,097	22,687
Total school sponsored co-curricular activities	1,977,829	(114,342)	1,863,487	1,649,844	213,643
School sponsored athletic activities:					
Salaries	2,887,824	(39,012)	2,848,812	2,735,290	113,522
Purchased services	330,071	20,823	350,894	350,086	808
Supplies and materials	644,093	(35,618)	608,475	529,363	79,112
Other objects	295,582	(21,656)	273,926	272,251	1,675
Total school sponsored athletic activities	4,157,570	(75,463)	4,082,107	3,886,990	195,117
Other instructional programs - instruction:					
Salaries	20,800	(6,113)	14,687	14,687	
Total other instructional programs - instruction	20,800	(6,113)	14,687	14,687	
Before / after school programs - instruction:					
Salaries	5,379,510	386,412	5,765,922	5,375,810	390,112
Other salaries for instruction	93,636	92,700	186,336	170,189	16,147
Purchased professional and technical services	13,538		13,538	9,494	4,044
Supplies and materials	102,953	6,965	109,918	108,912	1,006
Other objects	62,092		62,092	57,869	4,223
Total before / after school programs - instruction	5,651,729	486,077	6,137,806	5,722,274	415,532
Before / after school programs - support services:					
Salaries	433,775	60,166	493,941	493,431	510
Purchased services	639,036	(173,520)	465,516	424,741	40,775
Supplies and materials	15,380	(2,193)	13,187	10,186	3,001
Total before / after school programs - support services	1,088,191	(115,547)	972,644	928,358	44,286
Alternative education programs - instruction:					
Salaries of teachers	3,253,172	(1,440,109)	1,813,063	1,769,438	43,625
Purchased services	1,130,000	(284,187)	845,813	495,812	350,001
General supplies	12,720	(11,131)	1,589	1,461	128
Other objects	9,000	(9,000)			
Total alternative education programs - instruction	4,404,892	(1,744,427)	2,660,465	2,266,711	393,754
Alternative education programs - support services:					
Salaries of teachers	1,040,527	49,909	1,090,436	1,043,264	47,172
Purchased services	7,500	(2,500)	5,000	1,085	3,915
General supplies	15,000	(15,000)			
Other objects	9,300	(9,300)			
Total alternative education programs - support services	1,072,327	23,109	1,095,436	1,044,349	51,087
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	1,676,907	(129,332)	1,547,575	1,522,470	25,105
Salaries	451,995	37,564	489,559	244,490	245,069
Total other supplemental / at-risk programs - instruction	2,128,902	(91,768)	2,037,134	1,766,960	270,174

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Other Alternative education programs - instruction:					
Salaries	$ 248,710	$ 200,000	$ 448,710	$ 448,099	$ 611
Supplies and materials	4,989		4,989	4,555	434
Other objects	23,107	(20,000)	3,107	1,995	1,112
Total other alternative education programs - instruction	276,806	180,000	456,806	454,649	2,157
Other Alternative education programs - support services:					
Salaries	318,149	(39,999)	278,150	260,805	17,345
Purchased services	2,885		2,885		2,885
Supplies and materials	5,131	14,060	19,191	8,124	11,067
Other objects	2,035	5,940	7,975	1,200	6,775
Total other alternative education programs - support services	328,200	(19,999)	308,201	270,129	38,072
Total instruction	272,084,132	(10,257,369)	261,826,763	254,203,003	7,623,760
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	188,799	116,000	304,799	275,199	29,600
Tuition to other school districts in the state-special	6,367,992	(2,279,705)	4,088,287	3,697,472	390,815
Tuition to county vocational - regular	7,600,035	(461,452)	7,138,583	7,136,147	2,436
Tuition to county vocational - special	1,543,078	(112,000)	1,431,078	1,411,120	19,958
Tuition to county spec. svcs. & rd	5,632,505	(93,099)	5,539,406	5,528,779	10,627
Tuition to private school - hand in state	27,627,481	775,746	28,403,227	27,096,706	1,306,521
Tuition to private school - hand out state	660,817	(259,500)	401,317	369,456	31,861
Tuition to state facilities	2,941,839	(88,000)	2,853,839	2,852,877	962
Tuition - other	1,748,410	(289,000)	1,459,410	1,428,938	30,472
Total undistributed expenditures - instruction	54,310,956	(2,691,010)	51,619,946	49,796,694	1,823,252
Attendance and social work services:					
Salaries	7,576,548	(575,985)	7,000,563	6,843,553	157,010
Salaries of drop out prevention officer / coordinators	3,536,221	(328,000)	3,208,221	3,208,134	87
Salaries of family liaisons/comm parent inv. spe	2,034,187	103,841	2,138,028	2,003,132	134,896
Purchased professional and technical services	2,293	(1,719)	574	124	450
Other purchased services	37,100	13,101	50,201	44,839	5,362
Supplies and material	59,865	(5,036)	54,829	30,275	24,554
Other objects	8,650	723	9,373	2,319	7,054
Total attendance and social work services	13,254,864	(793,075)	12,461,789	12,132,376	329,413
Health services:					
Salaries	9,739,236	563,114	10,302,350	10,080,563	221,787
Purchased professional and technical services	72,532	16,408	88,940	79,853	9,087
Other purchased services	4,484	5,500	9,984	7,057	2,927
Supplies and materials	286,546	(19,255)	267,291	218,637	48,654
Other objects	16,014	9,500	25,514	10,410	15,104
Total health services	10,118,812	575,267	10,694,079	10,396,520	297,559
Other support services - student related services:					
Salaries	4,329,785	(284,794)	4,044,991	4,044,921	70
Purchased professional educational services	3,133,388	1,107,491	4,240,879	4,195,728	45,151
Total other support services - student related services	7,463,173	822,697	8,285,870	8,240,649	45,221
Other support services - students - extra services:					
Salaries	5,630,572	8,947,608	14,578,180	14,578,180	
Total other support services - students - extra services	5,630,572	8,947,608	14,578,180	14,578,180	
Other support services - guidance:					
Salaries of other prof. staff	9,170,481	970,931	10,141,412	10,035,156	106,256
Salaries secretary/clerical assts.	471,105	3,955	475,060	451,057	24,003
Other salaries	1,099,225	(222,953)	876,272	827,513	48,759
Purchased professional educational services	15,890	(12,890)	3,000	2,300	700
Other purchased professional and technical services	930,882	(254,467)	676,415	406,449	269,966
Other purchased services	11,238	5,467	16,705	4,933	11,772
Supplies and materials	79,690	(2,929)	76,761	48,987	27,774
Other objects	22,338	(958)	21,380	11,212	10,168
Total other support services - guidance	11,800,849	486,156	12,287,005	11,787,607	499,398

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Other support services - students special (child study teams):					
Salaries of other prof. staff	$ 18,177,719	$ (480,248)	$ 17,697,471	$ 17,696,537	$ 934
Salaries secretary/clerical assts.	470,356	107,409	577,765	574,456	3,309
Other salaries	183,712	16,736	200,448	200,448	
Purchased professional educational services	8,000	(8,000)			
Other purchased professional and technical services	504,396	166,820	671,216	637,622	33,594
Misc. purchased services	77,101	(43,175)	33,926	7,361	26,565
Supplies and materials	161,849	(15,722)	146,127	126,447	19,680
Other objects	52,066	(7,000)	45,066	32,056	13,010
Total other support services - students special (child study teams)	19,635,199	(263,180)	19,372,019	19,274,927	97,092
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	5,236,071	133,136	5,369,207	5,249,649	119,558
Salaries of other professional staff	12,536,130	399,749	12,935,879	12,816,380	119,499
Salaries of secretarial and clerical assistants	4,628,187	(218,427)	4,409,760	4,323,086	86,674
Other salaries	1,268,606	27,572	1,296,178	1,216,002	80,176
Salaries of facilitators, math & literacy coaches	2,770,560	(121,293)	2,649,267	2,513,696	135,571
Purchased professional educational services	2,404,949	(65,924)	2,339,025	1,756,189	582,836
Other purchased professional and technical services	822,468	(11,026)	811,442	738,615	72,827
Other purchased services	144,211	5,988	150,199	79,852	70,347
Supplies and materials	294,578	34,091	328,669	241,367	87,302
Other objects	434,654	(28,852)	405,802	211,172	194,630
Total improvement of instruction services/instructional staff	30,540,414	155,014	30,695,428	29,146,008	1,549,420
Educational media services/school library:					
Salaries	3,035,598	441,042	3,476,640	3,407,896	68,744
Salaries of technology coordinators	4,345,042	217,381	4,562,423	4,483,041	79,382
Purchased prof. and tech. services	20,027	(50)	19,977	11,168	8,809
Other purchased services	3,705		3,705	1,740	1,965
Supplies and materials	315,280	(19,310)	295,970	203,985	91,985
Other objects	500		500		500
Total educational media services/school library	7,720,152	639,063	8,359,215	8,107,830	251,385
Instructional staff training services:					
Salaries of other professional staff	124,214	68,050	192,264	180,630	11,634
Salaries of secretarial and clerical assistants	100,833	3,703	104,536	104,536	
Purchased professional educational services	1,129,425	(178,792)	950,633	738,945	211,688
Other purchased services	534,285	(80,000)	454,285	118,251	336,034
Supplies and materials	78,863	(2,745)	76,118	41,193	34,925
Other objects	36,520	7,943	44,463	23,238	21,225
Total instructional staff training services	2,004,140	(181,841)	1,822,299	1,206,793	615,506
Support services - general administration:					
Salaries	4,245,960	793,434	5,039,394	4,856,710	182,684
Salaries of attorneys	754,388	(148,008)	606,380	605,768	612
Legal services	1,845,684	215,000	2,060,684	1,548,058	512,626
Expenditure & internal control audit fees	462,224	(44,500)	417,724	349,661	68,063
Other purchased prof. services	645,368	(235,750)	409,618	298,409	111,209
Purchased tech. services	157,232	(27,432)	129,800	85,983	43,817
Communications/telephone	3,864,328	(478,276)	3,386,052	2,305,552	1,080,500
Other purchased services	565,299	81,600	646,899	590,466	56,433
General supplies	109,879	(5,417)	104,462	76,180	28,282
Judgments against the school district	350,000	(9,792)	340,208	324,113	16,095
Miscellaneous expenditures	221,937	(32,883)	189,054	133,637	55,417
Total support services - general administration	13,222,299	107,976	13,330,275	11,174,537	2,155,738
Support services -school administration:					
Salaries of principals/asst. principals	14,318,755	3,712,932	18,031,687	17,955,829	75,858
Salaries secretary/clerical assts.	3,881,171	596,346	4,477,517	4,407,549	69,968
Other salaries	490,195	(81,736)	408,459	298,450	110,009
Purchased professional and technical services	23,343	7,207	30,550	24,407	6,143
Other purchased services	733,433	63,865	797,298	457,511	339,787
Supplies and materials	647,843	20,880	668,723	487,690	181,033
Other objects	391,730	(31,995)	359,735	205,598	154,137
Total support services - school administration	20,486,470	4,287,499	24,773,969	23,837,034	936,935

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Central services:					
Salaries	$ 10,105,760	$ (355,947)	$ 9,749,813	$ 9,597,993	$ 151,820
Purchased professional services	2,427,839	22,386	2,450,225	2,151,839	298,386
Purchased technical services	1,068,787	(76,500)	992,287	944,800	47,487
Misc purchased services	336,807	12,629	349,436	156,500	192,936
Supplies and materials	367,308	(129,190)	238,118	120,800	117,318
Miscellaneous expenditures	379,913	(154,210)	225,703	112,065	113,638
Total central services	14,686,414	(680,832)	14,005,582	13,083,997	921,585
Admin info technology:					
Salaries	2,065,294	(107,788)	1,957,506	1,948,216	9,290
Purchased professional services	2,455,883	(100,600)	2,355,283	1,909,787	445,496
Purchased technical services	2,818,359	(143,330)	2,675,029	2,416,835	258,194
Other purchased services	82,266		82,266	79,789	2,477
Supplies and materials	598,179	(40,022)	558,157	176,318	381,839
Other objects	237		237		237
Total admin info technology	8,020,218	(391,740)	7,628,478	6,530,945	1,097,533
Required maintenance for school facilities:					
Salaries	10,971,157	5,707,279	16,678,436	16,578,439	99,997
Cleaning, repair and maintenance services	3,849,187	586,079	4,435,266	3,628,939	806,327
General supplies	1,517,022	459,910	1,976,932	1,876,969	99,963
Other objects	2,560	(2,560)			
Total required maintenance for school facilities	16,339,926	6,750,708	23,090,634	22,084,347	1,006,287
Other operation and maintenance of plant services:					
Salaries		2,000	2,000		2,000
Total other operation and maintenance of plant services		2,000	2,000		2,000
Custodial services:					
Salaries	29,706,329	2,040,803	31,747,132	31,711,481	35,651
Purchased professional and technical services	1,953,472	(684,838)	1,268,634	795,765	472,869
Cleaning, repair and maintenance services	2,326,493	(875,486)	1,451,007	1,388,894	62,113
Rental of land bldgs. - non-lease purchase	6,125,387	(149,600)	5,975,787	5,895,087	80,700
Other purchased property services	1,253,724	(152,946)	1,100,778	1,100,778	
Insurance	1,492,941	461,388	1,954,329	1,954,329	
Misc. purchased services	38,127	(18,200)	19,927	10,678	9,249
General supplies	1,681,324	661,783	2,343,107	2,331,347	11,760
Energy (electricity)	8,596,357	(2,034,482)	6,561,875	6,516,537	45,338
Energy (natural gas)	8,851,826	520,065	9,371,891	8,972,361	399,530
Energy (oil)	245,991	(2,709)	243,282	242,896	386
Other objects	23,654	(15,797)	7,857	3,135	4,722
Total custodial services	62,295,625	(250,019)	62,045,606	60,923,288	1,122,318
Security:					
Salaries	14,876,445	1,279,209	16,155,654	15,881,251	274,403
Purchased professional and technical services	26,407	30,595	57,002	44,826	12,176
Cleaning, repair and maintenance services	5,510	(3,630)	1,880	1,030	850
General supplies	197,276	(5,168)	192,108	152,436	39,672
Other objects	2,335		2,335	353	1,982
Total security	15,107,973	1,301,006	16,408,979	16,079,896	329,083
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	678,110	7,845	685,955	685,713	242
Salaries for pupil trans. - (between home & school-nonpublic)	187,837	180,697	368,534	368,534	
Management fee- ESC & CTSA trans. program	1,025,433	(93,689)	931,744	883,121	48,623
Other purchased professional and technical services	18,911	(4,656)	14,255	13,855	400
Cleaning, repair and maintenance services	91,482	7,185	98,667	81,349	17,318
Rental payments-school buses	54,631		54,631	50,830	3,801
Contracted services (between home and sch.) - vendor	1,718,206		1,718,206	1,714,046	4,160
Contracted services (other than home to sch.) - vendor	1,718,049	94,564	1,812,613	1,134,092	678,521
Contracted services (regular) - esc	964,596		964,596	934,936	29,660
Contracted services (special ed.) - esc	25,626,874	233,000	25,859,874	25,511,352	348,522
Contracted servcices - aid in lieu of payments - nonpublic	2,259,765	(703,880)	1,555,885	1,545,599	10,286
Contracted services - aid in lieu of payments - charter	533,275	(237,500)	295,775	295,775	
Supplies and materials	2,937		2,937	2,416	521
Other Objects	6,766		6,766	2,115	4,651
Total student transportation services	34,886,872	(516,434)	34,370,438	33,223,733	1,146,705

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Unallocated benefits - employee benefits:					
Social security contributions	$ 11,920,169	$ (870,129)	$ 11,050,040	$ 10,982,839	$ 67,201
Other retirement contributions-regular	2,224,235	(127,616)	2,096,619	2,096,619	
Other retirement contributions-deferred	536,643	9,040	545,683	538,443	7,240
Unemployment compensation	5,857,510	(842,712)	5,014,798	5,014,798	
Worker's compensation	5,294,410	3,147,876	8,442,286	8,687,059	(244,773)
Health benefits	92,424,349	(10,271,708)	82,152,641	80,269,160	1,883,481
Tuition reimbursement	242,058	(22,631)	219,427	145,342	74,085
Other employment benefits	14,522,663	113,552	14,636,215	14,423,993	212,222
Total unallocated benefits:	133,022,037	(8,864,328)	124,157,709	122,158,253	1,999,456
Undistributed expenditures (Continued)					
On-behalf payments:					
On-behalf TPAF pension contributions				46,387,263	(46,387,263)
Reimbursed TPAF social security contributions				24,081,650	(24,081,650)
Total on-behalf payments				70,468,913	(70,468,913)
Total undistributed expenditures	480,546,965	9,442,535	489,989,500	544,232,527	(54,243,027)
Total current expenditures	752,631,097	(814,834)	751,816,263	798,435,530	(46,619,267)
Capital outlay					
Equipment:					
Regular programs - instruction:					
Grades 1-5	37,400	(2,743)	34,657	32,250	2,407
Grades 6-8	27,950	60,300	88,250	86,269	1,981
Grades 9-12	131,694	2,298	133,992	127,117	6,875
Special Education - instruction:					
Resource room / resource center	10,000		10,000	10,000	
Bilingual education	6,450		6,450	6,450	
School sponsored - other instructional	12,000	10,000	22,000	9,411	12,589
Undistributed expenditures:					
Instruction	187,448		187,448	175,351	12,097
Improvement of instructional services		42,079	42,079	36,967	5,112
Support services general administration	13,015	(751)	12,264		12,264
Support services school administration	37,036	5,550	42,586	35,207	7,379
Central services	239,578	(92,100)	147,478		147,478
Admin info tech	805,896	517,971	1,323,867	910,189	413,678
Operation and maintenance of plant services	29,000	(20,208)	8,792	5,792	3,000
Required maintenance for school facilities	6,504		6,504		6,504
Custodial services	87,500		87,500	46,186	41,314
Non-Instructional Equipment	193,044	(4,629)	188,415	88,892	99,523
Security	92,872		92,872	72,472	20,400
Total equipment	1,917,387	517,767	2,435,154	1,642,553	792,601
Facilities acquisition and construction services:					
Other purchased services	32,406		32,406	29,822	2,584
Construction services	362,784		362,784	291,328	71,456
Total facilities acquisition and construction services	395,190	-	395,190	321,150	74,040
Total capital outlay	2,312,577	517,767	2,830,344	1,963,703	866,641
Special schools:					
Summer school - instruction:					
Salaries of teachers	1,742,594	899,838	2,642,432	2,477,941	164,491
Other salaries for instruction	113,953		113,953	113,953	
Purchased professional and technical Services	175,200	(22,000)	153,200	143,869	9,331
Other purchased services	10,000		10,000	3,791	6,209
General supplies	321,900	(61,901)	259,999	224,256	35,743
Other objects	54,749		54,749	35,607	19,142
Total summer school - instruction	2,418,396	815,937	3,234,333	2,999,417	234,916
Summer school - support services:					
Salaries	1,006,938	59,170	1,066,108	997,541	68,567
Other purchased services	78,099	(14,099)	64,000	60,430	3,570
Supplies and materials	9,232		9,232	7,637	1,595
Total summer school support services	1,094,269	45,071	1,139,340	1,065,608	73,732
Total summer school	3,512,665	861,008	4,373,673	4,065,025	308,648
Accredited evening/adult/post grad.- instruction:					
General supplies	550		550	65	485
Total accredited evening/adult/post grad.- instruction	550	-	550	65	485

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Accredited evening/adult/post grad.- support:					
Salaries		$ 1,400	$ 1,400	$ 1,302	$ 98
Supplies and materials	$ 164		164	86	78
Other objects	117		117	117	
Total accredited evening/adult/post grad.-support	281	1,400	1,681	1,505	176
Total accredited evening/adult/post grad.	831	1,400	2,231	1,570	661
Total special schools	3,513,496	862,408	4,375,904	4,066,595	309,309
Transfer of funds to charter school	148,033,674	(1,126,143)	146,907,531	146,907,531	
Total expenditures	906,490,844	(560,802)	905,930,042	951,373,359	$ (45,443,317)
(Deficiency) excess of revenues (under) under expenditures	(72,887,380)	621,799	(72,265,581)	(13,856,459)	58,409,122
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	353,533,343	(3,487,411)	350,045,932	341,502,101	(8,543,831)
Transfer in - contribution to school based budgets - GF - 2012/13 encumbrances				1,972,489	1,972,489
Transfer in - contribution to school based budgets - SRF	16,479,533	1,403,704	17,883,237	17,460,076	(423,161)
Transfers in - capital projects fund				863	863
Transfers out - food service	(1,000,000)	(2,000,000)	(3,000,000)	(3,000,000)	
Transfer out - contribution to school based budgets	(353,533,343)	3,461,908	(350,071,435)	(341,502,101)	8,569,334
Transfer out - contribution to school based budgets - 2012/13 encumbrances				(1,972,489)	(1,972,489)
Total other financing sources (uses)	15,479,533	(621,799)	14,857,734	14,460,939	(396,795)
(Deficiency) excess of revenues and other financing sources (uses) (under) over expenditures and other financing sources (uses)	(57,407,847)	-	(57,407,847)	604,480	58,012,327
Fund balances, July 1	70,216,882		70,216,882	70,216,882	-
Fund balances, June 30	$ 12,809,035	$ -	$ 12,809,035	$ 70,821,362	$ 58,012,327

Recapitulation of fund balance

Restricted fund balance:	
Excess surplus	$ 7,611,276
Capital reserve	1,500,000
Assigned to:	
Designated for subsequent year's expenditures	31,111,234
Year end encumbrances	13,196,507
Unassigned fund balance	17,402,345
Total	70,821,362
Reconciliation to government funds statements GAAP:	
Last state aid payments not recognized on GAAP Basis	(70,502,595)
Fund balance per government fund (GAAP) (B-2)	$ 318,767

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Revenues												
Local sources:												
Local tax levy	$ 108,979,733		$ 108,979,733				$ 108,979,733		$ 108,979,733	$ 108,979,733		$ 108,979,733
Tuition	568,404		568,404				568,404		568,404	583,680		583,680
Investment income	3,000,000		3,000,000				3,000,000		3,000,000	359,063		359,063
Miscellaneous	2,890,574		2,890,574				2,890,574		2,890,574	37,681,589		37,681,589
Total revenues - local sources	115,438,711		115,438,711				115,438,711		115,438,711	147,604,065		147,604,065
State sources:												
Categorical special education aid	27,909,992		27,909,992				27,909,992		27,909,992	27,909,992		27,909,992
Equalization aid	649,005,268		649,005,268				649,005,268		649,005,268	649,005,268		649,005,268
Categorical security aid	19,852,881		19,852,881				19,852,881		19,852,881	19,852,881		19,852,881
Adjustment aid	10,881,381		10,881,381				10,881,381		10,881,381	10,881,381		10,881,381
Categorical transportation aid	6,666,157		6,666,157				6,666,157		6,666,157	6,666,157		6,666,157
Extraordinary aid	2,027,468		2,027,468				2,027,468		2,027,468	1,906,846		1,906,846
Additional nonpublic transportation aid										133,458		133,458
On-behalf TPAF pension contributions										46,387,263		46,387,263
Reimbursed TPAF social security contributions										24,081,650		24,081,650
Total - state sources	716,343,147		716,343,147				716,343,147		716,343,147	786,824,896		786,824,896
Federal sources:												
Education jobs fund program aid	742,332		742,332	$ 60,997		$ 60,997	803,329		803,329	803,329		803,329
Medicaid reimbursement	1,079,274		1,079,274				1,079,274		1,079,274	2,284,610		2,284,610
Total - federal sources	1,821,606		1,821,606	60,997		60,997	1,882,603		1,882,603	3,087,939		3,087,939
Total revenues	833,603,464		833,603,464	60,997		60,997	833,664,461		833,664,461	937,516,900		937,516,900
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers:												
Preschool/kindergarten	610,151	$ 8,635,197	9,245,348	519,137	$ 427,813	946,950	1,129,288	$ 9,063,010	10,192,298	1,128,727	$ 8,943,419	10,072,146
Grades 1-5	1,281,871	50,214,949	51,496,820	3,275,617	1,170,991	4,446,608	4,557,488	51,385,940	55,943,428	4,549,753	51,159,278	55,709,031
Grades 6-8	448,969	29,073,774	29,522,743	2,346,029	636,476	2,982,505	2,794,998	29,710,250	32,505,248	2,794,946	29,596,015	32,390,961
Grades 9-12	3,389,825	46,789,131	50,178,956	213,487	1,545,946	1,759,433	3,603,312	48,335,077	51,938,389	3,602,710	48,240,356	51,843,066
Instruction- home instruction:												
Salaries of teachers	1,857,003		1,857,003	(281,536)		(281,536)	1,575,467		1,575,467	1,575,142		1,575,142
Purchased professional-educational services	1,215		1,215				1,215		1,215			
Other purchased services	16,150		16,150	(10,730)		(10,730)	5,420		5,420	5,320		5,320
General supplies	515		515				515		515			
Text books	2,445		2,445	(2,445)		(2,445)						
Regular programs - undistributed instruction:												
Other salaries for instruction		4,183,123	4,183,123	57,010	(28,490)	28,520	57,010	4,154,633	4,211,643	56,174	4,043,418	4,099,592
Purchased professional-educational services	6,412,577		6,412,577	(5,301,078)		(5,301,078)	1,111,499		1,111,499	1,067,718		1,067,718
Purchased technical services	724,176	27,319	751,495	(46,361)	18,350	(28,011)	677,815	45,669	723,484	675,171	32,612	707,783
Other purchased services	382,603	170,580	553,183	(51,882)	(6,183)	(58,065)	330,721	164,397	495,118	283,820	83,283	367,103
General supplies	16,536,491	5,415,404	21,951,895	(11,145,440)	216,862	(10,928,578)	5,391,051	5,632,266	11,023,317	4,188,421	4,494,967	8,683,388
Textbooks	5,325,925	1,616,718	6,942,643	(3,854,926)	(278,058)	(4,132,984)	1,470,999	1,338,660	2,809,659	1,282,568	915,830	2,198,398
Other objects	230,504	539,038	769,542	(121,751)	14,491	(107,260)	108,753	553,529	662,282	108,265	408,386	516,651
Total regular programs	37,220,420	146,665,233	183,885,653	(14,404,869)	3,718,198	(10,686,671)	22,815,551	150,383,431	173,198,982	21,318,735	147,917,564	169,236,299

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Special education:												
Cognitive mild:												
Salaries of teachers		$ 942,174	$ 942,174	$ 358,941	$ 2,700	$ 361,641	$ 358,941	$ 944,874	$ 1,303,815	$ 358,941	$ 902,935	$ 1,261,876
Other salaries for instruction	$ 18,720	41,287	60,007	(18,720)	(21,107)	(39,827)		20,180	20,180		19,235	19,235
General supplies		17,676	17,676		(3,864)	(3,864)		13,812	13,812		10,732	10,732
Textbooks		5,500	5,500		(5,500)	(5,500)						
Other objects		8,800	8,800					8,800	8,800		8,538	8,538
Total cognitive mild	18,720	1,015,437	1,034,157	340,221	(27,771)	312,450	358,941	987,666	1,346,607	358,941	941,440	1,300,381
Cognitive moderate:												
Salaries of teachers		180,447	180,447		3,800	3,800		184,247	184,247		183,344	183,344
Other salaries for instruction		65,838	65,838	35,000	1,200	36,200	35,000	67,038	102,038	34,055	66,977	101,032
General Supplies		28	28					28	28			
Textbooks		1,188	1,188					1,188	1,188		1,188	1,188
Total cognitive moderate	-	247,501	247,501	35,000	5,000	40,000	35,000	252,501	287,501	34,055	251,509	285,564
Learning and/or language disabilities:												
Salaries of teachers	323,252	9,313,608	9,636,860	272,159	280,482	552,641	595,411	9,594,090	10,189,501	594,851	9,393,607	9,988,458
Other salaries for instruction	51,416	712,007	763,423	(18,041)	(88,914)	(106,955)	33,375	623,093	656,468	33,375	601,293	634,668
Purchased professional & educational services		82,500	82,500					82,500	82,500		26,700	26,700
General supplies		174,857	174,857		35,458	35,458		210,315	210,315		100,452	100,452
Textbooks		87,111	87,111		(17,131)	(17,131)		69,980	69,980		39,872	39,872
Other objects		16,899	16,899					16,899	16,899		8,954	8,954
Total learning and/or language disabilities	374,668	10,386,982	10,761,650	254,118	209,895	464,013	628,786	10,596,877	11,225,663	628,226	10,170,878	10,799,104
Auditory impairments:												
Salaries of teachers		978,061	978,061		(69,900)	(69,900)		908,161	908,161		894,738	894,738
Other salaries for instruction		443,794	443,794		8,500	8,500		452,294	452,294		451,599	451,599
General supplies		26,101	26,101					26,101	26,101		13,429	13,429
Textbooks		3,400	3,400					3,400	3,400			
Total auditory impairments	-	1,451,356	1,451,356	-	(61,400)	(61,400)	-	1,389,956	1,389,956	-	1,359,766	1,359,766
Behavioral disabilities:												
Salaries of teachers	204,917	3,677,228	3,882,145	98,557	120,349	218,906	303,474	3,797,577	4,101,051	302,893	3,668,202	3,971,095
Other salaries for instruction	64,952	998,852	1,063,804	(56,644)	(20,800)	(77,444)	8,308	978,052	986,360	8,308	942,162	950,470
Purchased professional-educational services		1,000	1,000					1,000	1,000		880	880
Purchased technical services		1,250	1,250					1,250	1,250			
Other purchased services		750	750					750	750			
General supplies		72,025	72,025		(8,713)	(8,713)		63,312	63,312		55,757	55,757
Textbooks		10,860	10,860		3,697	3,697		14,557	14,557		9,922	9,922
Other objects		790	790					790	790			
Total behavioral disabilities	269,869	4,762,755	5,032,624	41,913	94,533	136,446	311,782	4,857,288	5,169,070	311,201	4,676,923	4,988,124

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Special education (continued):												
Multiple disabilities:												
Salaries of teachers	$ 21,778	$ 3,333,771	$ 3,355,549	$ 1,553	$ 251,387	$ 252,940	$ 23,331	$ 3,585,158	$ 3,608,489	$ 23,331	$ 3,515,210	$ 3,538,541
Other salaries for instruction	40,571	781,047	821,618	(31,256)	(49,307)	(80,563)	9,315	731,740	741,055	9,315	714,672	723,987
Purchased professional-educational services		7,000	7,000		(7,000)	(7,000)						
General supplies		44,839	44,839		9,102	9,102		53,941	53,941		41,342	41,342
Textbooks		10,983	10,983		(4,549)	(4,549)		6,434	6,434		5,780	5,780
Other objects		495	495					495	495			
Total multiple disabilities	62,349	4,178,135	4,240,484	(29,703)	199,633	169,930	32,646	4,377,768	4,410,414	32,646	4,277,004	4,309,650
Resource room/center:												
Salaries of teachers	264,843	16,096,369	16,361,212	966,896	(495,356)	471,540	1,231,739	15,601,013	16,832,752	1,231,340	15,239,473	16,470,813
Other salaries for instruction	3,080	1,972	5,052	(3,080)		(3,080)		1,972	1,972		1,972	1,972
Purchased professional-educational services		1,600	1,600					1,600	1,600		577	577
General supplies		136,346	136,346		(2,637)	(2,637)		133,709	133,709		73,575	73,575
Textbooks		20,056	20,056		(8,533)	(8,533)		11,523	11,523		9,698	9,698
Total resource room/center	267,923	16,256,343	16,524,266	963,816	(506,526)	457,290	1,231,739	15,749,817	16,981,556	1,231,340	15,325,295	16,556,635
Autism:												
Salaries of teachers		3,031,989	3,031,989	380,347	213,009	593,356	380,347	3,244,998	3,625,345	380,347	3,171,707	3,552,054
Other salaries for instruction		1,396,942	1,396,942	16,605	18,628	35,233	16,605	1,415,570	1,432,175	16,605	1,377,385	1,393,990
General supplies		49,087	49,087		(6,327)	(6,327)		42,760	42,760		34,958	34,958
Other objects		3,670	3,670					3,670	3,670			
Total autism	-	4,481,688	4,481,688	396,952	225,310	622,262	396,952	4,706,998	5,103,950	396,952	4,584,050	4,981,002
Preschool disabilities-full time:												
Salaries of teachers	1,899,197		1,899,197	(338,568)		(338,568)	1,560,629		1,560,629	1,560,356		1,560,356
Other salaries for instruction	623,277		623,277	(12,998)		(12,998)	610,279		610,279	608,100		608,100
General supplies	58,716		58,716	(38,666)		(38,666)	20,050		20,050	16,224		16,224
Other objects	6,990		6,990	287		287	7,277		7,277	1,852		1,852
Total preschool disabilities - full time	2,588,180	-	2,588,180	(389,945)	-	(389,945)	2,198,235	-	2,198,235	2,186,532	-	2,186,532
Home instruction:												
Purchased professional-educational services	1,228,172		1,228,172	(394,547)		(394,547)	833,625		833,625	553,156		553,156
Total home instruction	1,228,172	-	1,228,172	(394,547)	-	(394,547)	833,625	-	833,625	553,156	-	553,156
Total special education	4,809,881	42,780,197	47,590,078	1,217,825	138,674	1,356,499	6,027,706	42,918,871	48,946,577	5,733,049	41,586,865	47,319,914
Bilingual education:												
Salaries of teachers	97,984	18,232,877	18,330,861	1,081,218	(418,612)	662,606	1,179,202	17,814,265	18,993,467	1,178,659	17,492,401	18,671,060
Other salaries for instruction		811,280	811,280		21,600	21,600		832,880	832,880		820,555	820,555
Purchased professional-educational services		60,000	60,000		(48,500)	(48,500)		11,500	11,500		5,500	5,500
Purchased technical Services	500		500				500		500			
General supplies	26,609	171,967	198,576	(20,576)	(6,219)	(26,795)	6,033	165,748	171,781	4,786	115,066	119,852
Textbooks	30,000	61,235	91,235	(28,018)	(28,494)	(56,512)	1,982	32,741	34,723	87	23,732	23,819
Other objects	1,993	6,710	8,703	(993)	(130)	(1,123)	1,000	6,580	7,580	249	804	1,053
Total bilingual education	157,086	19,344,069	19,501,155	1,031,631	(480,355)	551,276	1,188,717	18,863,714	20,052,431	1,183,781	18,458,058	19,641,839

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
School sponsored co-curricular activities:												
Salaries	$ 278,099	$ 1,383,013	$ 1,661,112	$ (24,644)	$ (41,083)	$ (65,727)	$ 253,455	$ 1,341,930	$ 1,595,385	$ 247,715	$ 1,196,550	$ 1,444,265
Purchased professional-educational services		7,500	7,500					7,500	7,500		7,500	7,500
Purchased services	8,944		8,944	(3,944)		(3,944)	5,000		5,000	2,840		2,840
Supplies and materials	650	110,235	110,885		(38,067)	(38,067)	650	72,168	72,818	418	34,724	35,142
Other objects	146,889	42,499	189,388	(5,000)	(1,604)	(6,604)	141,889	40,895	182,784	130,444	29,653	160,097
Total school sponsored co-curricular activities	434,582	1,543,247	1,977,829	(33,588)	(80,754)	(114,342)	400,994	1,462,493	1,863,487	381,417	1,268,427	1,649,844
School sponsored athletic activities:												
Salaries	410,000	2,477,824	2,887,824	(115,871)	76,859	(39,012)	294,129	2,554,683	2,848,812	294,129	2,441,161	2,735,290
Purchased services	324,876	5,195	330,071	25,823	(5,000)	20,823	350,699	195	350,894	350,086		350,086
Supplies and materials	84,072	560,021	644,093	(6,319)	(29,299)	(35,618)	77,753	530,722	608,475	76,507	452,856	529,363
Other objects	76,232	219,350	295,582	(21,656)		(21,656)	54,576	219,350	273,926	54,368	217,883	272,251
Total school sponsored athletic activities	895,180	3,262,390	4,157,570	(118,023)	42,560	(75,463)	777,157	3,304,950	4,082,107	775,090	3,111,900	3,886,990
Other instructional programs - instruction:												
Salaries	20,800		20,800	(6,113)		(6,113)	14,687		14,687	14,687		14,687
Total other instructional programs - instruction	20,800	-	20,800	(6,113)	-	(6,113)	14,687	-	14,687	14,687	-	14,687
Before / after school programs - instruction:												
Salaries of teachers	2,888,441	2,491,069	5,379,510	330,259	56,153	386,412	3,218,700	2,547,222	5,765,922	3,216,191	2,159,619	5,375,810
Other salaries for instruction		93,636	93,636		92,700	92,700		186,336	186,336		170,189	170,189
Purchased professional and technical services	13,538		13,538				13,538		13,538	9,494		9,494
Supplies and materials	102,953		102,953	6,965		6,965	109,918		109,918	108,912		108,912
Other objects	62,092		62,092				62,092		62,092	57,869		57,869
Total before / after school programs - instruction	3,067,024	2,584,705	5,651,729	337,224	148,853	486,077	3,404,248	2,733,558	6,137,806	3,392,466	2,329,808	5,722,274
Before / after school programs - support services:												
Salaries	433,775		433,775	60,166		60,166	493,941		493,941	493,431		493,431
Purchased services	639,036		639,036	(173,520)		(173,520)	465,516		465,516	424,741		424,741
Supplies and materials	15,380		15,380	(2,193)		(2,193)	13,187		13,187	10,186		10,186
Total before / after school programs - support services	1,088,191	-	1,088,191	(115,547)	-	(115,547)	972,644	-	972,644	928,358	-	928,358
Alternative education programs - instruction:												
Salaries of teachers		3,253,172	3,253,172		(1,440,109)	(1,440,109)		1,813,063	1,813,063		1,769,438	1,769,438
Purchased services	1,130,000		1,130,000	(284,187)		(284,187)	845,813		845,813	495,812		495,812
General supplies	12,720		12,720	(11,131)		(11,131)	1,589		1,589	1,461		1,461
Other objects	9,000		9,000	(9,000)		(9,000)						
Total alternative education programs - instruction	1,151,720	3,253,172	4,404,892	(304,318)	(1,440,109)	(1,744,427)	847,402	1,813,063	2,660,465	497,273	1,769,438	2,266,711
Alternative education programs - support services:												
Salaries	1,040,527		1,040,527	(759,343)	809,252	49,909	281,184	809,252	1,090,436	281,184	762,080	1,043,264
Purchased services	7,500		7,500	(2,500)		(2,500)	5,000		5,000	1,085		1,085
General supplies	15,000		15,000	(15,000)		(15,000)						
Other objects	9,300		9,300	(9,300)		(9,300)						
Total alternative education programs - support services	1,072,327	-	1,072,327	(786,143)	809,252	23,109	286,184	809,252	1,095,436	282,269	762,080	1,044,349

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists		$ 1,676,907	$ 1,676,907		$ (129,332)	$ (129,332)		$ 1,547,575	$ 1,547,575		$ 1,522,470	$ 1,522,470
Purchased professional and technical services	$ 93,225	358,770	451,995	$ (10,975)	48,539	37,564	$ 82,250	407,309	489,559	$ 2,100	242,390	244,490
Total other supplemental / at-risk programs - instruction	93,225	2,035,677	2,128,902	(10,975)	(80,793)	(91,768)	82,250	1,954,884	2,037,134	2,100	1,764,860	1,766,960
Other Alternative education programs - instruction:												
Salaries		248,710	248,710		200,000	200,000		448,710	448,710		448,099	448,099
Supplies and materials		4,989	4,989					4,989	4,989		4,555	4,555
Other objects		23,107	23,107		(20,000)	(20,000)		3,107	3,107		1,995	1,995
Total other alternative education programs - instruction	-	276,806	276,806	-	180,000	180,000	-	456,806	456,806	-	454,649	454,649
Other Alternative education programs - support services:												
Salaries		318,149	318,149		(39,999)	(39,999)		278,150	278,150		260,805	260,805
Purchased services		2,885	2,885					2,885	2,885			
Supplies and materials		5,131	5,131		14,060	14,060		19,191	19,191		8,124	8,124
Other Objects		2,035	2,035		5,940	5,940		7,975	7,975		1,200	1,200
Total other alternative education programs - support services	-	328,200	328,200	-	(19,999)	(19,999)	-	308,201	308,201	-	270,129	270,129
Total instruction	50,010,436	222,073,696	272,084,132	(13,192,896)	2,935,527	(10,257,369)	36,817,540	225,009,223	261,826,763	34,509,225	219,693,778	254,203,003
Undistributed expenditures:												
Instruction:												
Tuition to other school districts in the state-regular	188,799		188,799	116,000		116,000	304,799		304,799	275,199		275,199
Tuition to other school districts in the state-special	6,367,992		6,367,992	(2,279,705)		(2,279,705)	4,088,287		4,088,287	3,697,472		3,697,472
Tuition to county vocational - regular	7,600,035		7,600,035	(461,452)		(461,452)	7,138,583		7,138,583	7,136,147		7,136,147
Tuition to county vocational - special	1,543,078		1,543,078	(112,000)		(112,000)	1,431,078		1,431,078	1,411,120		1,411,120
Tuition to county spec. svcs. & rd	5,632,505		5,632,505	(93,099)		(93,099)	5,539,406		5,539,406	5,528,779		5,528,779
Tuition to private school - hand in state	27,627,481		27,627,481	775,746		775,746	28,403,227		28,403,227	27,096,706		27,096,706
Tuition to private school - hand out state	660,817		660,817	(259,500)		(259,500)	401,317		401,317	369,456		369,456
Tuition to state facilities	2,941,839		2,941,839	(88,000)		(88,000)	2,853,839		2,853,839	2,852,877		2,852,877
Tuition - other	1,748,410		1,748,410	(289,000)		(289,000)	1,459,410		1,459,410	1,428,938		1,428,938
Total undistributed expenditures - instruction	54,310,956	-	54,310,956	(2,691,010)	-	(2,691,010)	51,619,946	-	51,619,946	49,796,694	-	49,796,694
Attendance and social work services:												
Salaries	2,058,862	5,517,686	7,576,548	40,553	(616,538)	(575,985)	2,099,415	4,901,148	7,000,563	2,062,963	4,780,590	6,843,553
Salaries of drop-out prevention officer/coordinators	3,536,221		3,536,221	(328,000)		(328,000)	3,208,221		3,208,221	3,208,134		3,208,134
Salaries of family liaisons / comm parent inv. Specialists	63,819	1,970,368	2,034,187	52,023	51,818	103,841	115,842	2,022,186	2,138,028	115,842	1,887,290	2,003,132
Purchased professional and technical services	2,293		2,293	(1,719)		(1,719)	574		574	124		124
Other purchased services	37,100		37,100	13,101		13,101	50,201		50,201	44,839		44,839
Supplies and materials	6,934	52,931	59,865	(2,496)	(2,540)	(5,036)	4,438	50,391	54,829	3,084	27,191	30,275
Other objects	537	8,113	8,650	(402)	1,125	723	135	9,238	9,373		2,319	2,319
Total attendance and social work services	5,705,766	7,549,098	13,254,864	(226,940)	(566,135)	(793,075)	5,478,826	6,982,963	12,461,789	5,434,986	6,697,390	12,132,376
Health services:												
Salaries	2,415,231	7,324,005	9,739,236	226,885	336,229	563,114	2,642,116	7,660,234	10,302,350	2,632,649	7,447,914	10,080,563
Purchased prof. and tech. services	72,532		72,532	16,408		16,408	88,940		88,940	79,853		79,853
Other purchased services	4,484		4,484	5,500		5,500	9,984		9,984	7,057		7,057
Supplies and materials	171,964	114,582	286,546	(15,500)	(3,755)	(19,255)	156,464	110,827	267,291	150,836	67,801	218,637
Other objects	10,730	5,284	16,014	9,500		9,500	20,230	5,284	25,514	5,865	4,545	10,410
Total health services	2,674,941	7,443,871	10,118,812	242,793	332,474	575,267	2,917,734	7,776,345	10,694,079	2,876,260	7,520,260	10,396,520

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Other support services - student related services:												
Salaries	$ 4,329,785		$ 4,329,785	$ (284,794)		$ (284,794)	$ 4,044,991		$ 4,044,991	$ 4,044,921		$ 4,044,921
Purchased professional educational services	3,133,388		3,133,388	1,107,491		1,107,491	4,240,879		4,240,879	4,195,728		4,195,728
Total other support services - student related services	7,463,173	-	7,463,173	822,697	-	822,697	8,285,870	-	8,285,870	8,240,649	-	8,240,649
Other support services - students - extra services:												
Salaries	5,630,572		5,630,572	8,947,608		8,947,608	14,578,180		14,578,180	14,578,180		14,578,180
Total other support services - students - extra services	5,630,572	-	5,630,572	8,947,608	-	8,947,608	14,578,180	-	14,578,180	14,578,180	-	14,578,180
Other support services - students -regular:												
Salaries of other prof. staff	1,402,384	$ 7,768,097	9,170,481	1,443,602	$ (472,671)	970,931	2,845,986	$ 7,295,426	10,141,412	2,826,177	$ 7,208,979	10,035,156
Salaries secretary/clerical asst.	331,871	139,234	471,105	(6,045)	10,000	3,955	325,826	149,234	475,060	306,097	144,960	451,057
Other salaries	275,139	824,086	1,099,225	(132,993)	(89,960)	(222,953)	142,146	734,126	876,272	132,768	694,745	827,513
Purchased professional educational services	15,890		15,890	(12,890)		(12,890)	3,000		3,000	2,300		2,300
Other purchased prof. and tech. services	930,882		930,882	(254,467)		(254,467)	676,415		676,415	406,449		406,449
Other purchased services	11,238		11,238	5,467		5,467	16,705		16,705	4,933		4,933
Supplies and materials	19,515	60,175	79,690	(769)	(2,160)	(2,929)	18,746	58,015	76,761	6,402	42,585	48,987
Other objects	7,703	14,635	22,338	(958)		(958)	6,745	14,635	21,380	1,582	9,630	11,212
Total other support services - students - regular	2,994,622	8,806,227	11,800,849	1,040,947	(554,791)	486,156	4,035,569	8,251,436	12,287,005	3,686,708	8,100,899	11,787,607
Other support services - students special (child study teams):												
Salaries of other prof. staff	18,177,719		18,177,719	(480,248)		(480,248)	17,697,471		17,697,471	17,696,537		17,696,537
Salaries secretary/clerical asst.	470,356		470,356	107,409		107,409	577,765		577,765	574,456		574,456
Other salaries	183,712		183,712	16,736		16,736	200,448		200,448	200,448		200,448
Purchased professional educational services	8,000		8,000	(8,000)		(8,000)						
Other purchased prof. and tech. services	504,396		504,396	166,820		166,820	671,216		671,216	637,622		637,622
Misc. purchased services	77,101		77,101	(43,175)		(43,175)	33,926		33,926	7,361		7,361
Supplies and materials	161,849		161,849	(15,722)		(15,722)	146,127		146,127	126,447		126,447
Other objects	52,066		52,066	(7,000)		(7,000)	45,066		45,066	32,056		32,056
Total other support services - students special (child study teams)	19,635,199	-	19,635,199	(263,180)	-	(263,180)	19,372,019	-	19,372,019	19,274,927	-	19,274,927
Improvement of instruction services/instructional staff:												
Salaries of supervisors of instruction		5,236,071	5,236,071	19,438	113,698	133,136	19,438	5,349,769	5,369,207	19,438	5,230,211	5,249,649
Salaries of other professional staff	4,730,217	7,805,913	12,536,130	(240,551)	640,300	399,749	4,489,666	8,446,213	12,935,879	4,465,868	8,350,512	12,816,380
Salaries of secretarial and clerical assistants	1,010,540	3,617,647	4,628,187	(234,461)	16,034	(218,427)	776,079	3,633,681	4,409,760	751,892	3,571,194	4,323,086
Other salaries	243,751	1,024,855	1,268,606	118,472	(90,900)	27,572	362,223	933,955	1,296,178	327,598	888,404	1,216,002
Salaries of facilitators, math & literacy coaches	1,772,810	997,750	2,770,560	(816,072)	694,779	(121,293)	956,738	1,692,529	2,649,267	867,361	1,646,335	2,513,696
Purchased professional educational services	2,214,424	190,525	2,404,949	33,274	(99,198)	(65,924)	2,247,698	91,327	2,339,025	1,725,788	30,401	1,756,189
Other Purchased professional and technical services	810,968	11,500	822,468	(11,026)		(11,026)	799,942	11,500	811,442	729,039	9,576	738,615
Other purchased services	135,209	9,002	144,211	(1,012)	7,000	5,988	134,197	16,002	150,199	68,272	11,580	79,852
Supplies and materials	150,386	144,192	294,578	35,231	(1,140)	34,091	185,617	143,052	328,669	125,019	116,348	241,367
Other objects	129,414	305,240	434,654	(22,176)	(6,676)	(28,852)	107,238	298,564	405,802	63,855	147,317	211,172
Total improvement of instruction services/instructional staff	11,197,719	19,342,695	30,540,414	(1,118,883)	1,273,897	155,014	10,078,836	20,616,592	30,695,428	9,144,130	20,001,878	29,146,008
Educational media services/school library:												
Salaries	153,500	2,882,098	3,035,598	207,473	233,569	441,042	360,973	3,115,667	3,476,640	357,257	3,050,639	3,407,896
Salaries of technology coordinators	65,490	4,279,552	4,345,042	152,205	65,176	217,381	217,695	4,344,728	4,562,423	206,341	4,276,700	4,483,041
Purchased prof. and tech. services		20,027	20,027		(50)	(50)		19,977	19,977		11,168	11,168
Other purchased services		3,705	3,705					3,705	3,705		1,740	1,740
Supplies and materials	46,396	268,884	315,280	(6,229)	(13,081)	(19,310)	40,167	255,803	295,970	39,875	164,110	203,985
Other objects		500	500					500	500			
Total educational media services/school library	265,386	7,454,766	7,720,152	353,449	285,614	639,063	618,835	7,740,380	8,359,215	603,473	7,504,357	8,107,830

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Instructional staff training services:												
Salaries of other professional staff	$ 124,214		$ 124,214	$ 68,050		$ 68,050	$ 192,264		$ 192,264	$ 180,630		$ 180,630
Salaries of secretarial and clerical assistants	100,833		100,833	3,703		3,703	104,536		104,536	104,536		104,536
Purchased professional educational services	720,770	$ 408,655	1,129,425	(176,152)	$ (2,640)	(178,792)	544,618	$ 406,015	950,633	464,068	$ 274,877	738,945
Other purchased services	434,285	100,000	534,285		(80,000)	(80,000)	434,285	20,000	454,285	107,869	10,382	118,251
Supplies and materials	3,202	75,661	78,863	1,800	(4,545)	(2,745)	5,002	71,116	76,118	975	40,218	41,193
Other objects	10,344	26,176	36,520		7,943	7,943	10,344	34,119	44,463	9,089	14,149	23,238
Total instructional staff training services	1,393,648	610,492	2,004,140	(102,599)	(79,242)	(181,841)	1,291,049	531,250	1,822,299	867,167	339,626	1,206,793
Support services - general administration:												
Salaries	4,245,960		4,245,960	793,434		793,434	5,039,394		5,039,394	4,856,710		4,856,710
Salaries of attorneys	754,388		754,388	(148,008)		(148,008)	606,380		606,380	605,768		605,768
Legal services	1,845,684		1,845,684	215,000		215,000	2,060,684		2,060,684	1,548,058		1,548,058
Expenditure & internal control audit fees	462,224		462,224	(44,500)		(44,500)	417,724		417,724	349,661		349,661
Other purchased prof. services	645,368		645,368	(235,750)		(235,750)	409,618		409,618	298,409		298,409
Purchased tech. services	157,232		157,232	(27,432)		(27,432)	129,800		129,800	85,983		85,983
Communications/telephone	3,864,328		3,864,328	(478,276)		(478,276)	3,386,052		3,386,052	2,305,552		2,305,552
Miscellaneous purchased services	565,299		565,299	81,600		81,600	646,899		646,899	590,466		590,466
General supplies	109,879		109,879	(5,417)		(5,417)	104,462		104,462	76,180		76,180
Judgments against the school district	350,000		350,000	(9,792)		(9,792)	340,208		340,208	324,113		324,113
Miscellaneous expenditures	221,937		221,937	(32,883)		(32,883)	189,054		189,054	133,637		133,637
Total support services - general administration	13,222,299	-	13,222,299	107,976	-	107,976	13,330,275	-	13,330,275	11,174,537	-	11,174,537
Support services -school administration:												
Salaries of principals/asst. principals	473,499	13,845,256	14,318,755	1,903,231	1,809,701	3,712,932	2,376,730	15,654,957	18,031,687	2,376,009	15,579,820	17,955,829
Salaries secretary/clerical assts.	216,062	3,665,109	3,881,171	341,730	254,616	596,346	557,792	3,919,725	4,477,517	549,229	3,858,320	4,407,549
Other salaries	66,000	424,195	490,195	14,000	(95,736)	(81,736)	80,000	328,459	408,459	62,698	235,752	298,450
Purchased professional and technical services	18,533	4,810	23,343	1,207	6,000	7,207	19,740	10,810	30,550	18,532	5,875	24,407
Other purchased services	17	733,416	733,433	9,700	54,165	63,865	9,717	787,581	797,298	5,300	452,211	457,511
Supplies and materials	1,926	645,917	647,843	2,100	18,780	20,880	4,026	664,697	668,723	3,518	484,172	487,690
Other objects	3,123	388,607	391,730	-	(31,995)	(31,995)	3,123	356,612	359,735	734	204,864	205,598
Total support services - school administration	779,160	19,707,310	20,486,470	2,271,968	2,015,531	4,287,499	3,051,128	21,722,841	24,773,969	3,016,020	20,821,014	23,837,034
Central Services:												
Salaries	10,105,760		10,105,760	(355,947)		(355,947)	9,749,813		9,749,813	9,597,993		9,597,993
Purchased professional services	2,427,839		2,427,839	22,386		22,386	2,450,225		2,450,225	2,151,839		2,151,839
Purchased technical services	1,068,787		1,068,787	(76,500)		(76,500)	992,287		992,287	944,800		944,800
Misc purchased services	336,807		336,807	12,629		12,629	349,436		349,436	156,500		156,500
Supplies and materials	367,308		367,308	(129,190)		(129,190)	238,118		238,118	120,800		120,800
Miscellaneous expenditures	379,913		379,913	(154,210)		(154,210)	225,703		225,703	112,065		112,065
Total Central Services	14,686,414	-	14,686,414	(680,832)	-	(680,832)	14,005,582	-	14,005,582	13,083,997	-	13,083,997
Admin Info Technology:												
Salaries	2,065,294		2,065,294	(107,788)		(107,788)	1,957,506		1,957,506	1,948,216		1,948,216
Purchased professional services	2,455,883		2,455,883	(100,600)		(100,600)	2,355,283		2,355,283	1,909,787		1,909,787
Purchased technical services	2,818,359		2,818,359	(143,330)		(143,330)	2,675,029		2,675,029	2,416,835		2,416,835
Other purchased services	82,266		82,266				82,266		82,266	79,789		79,789
Supplies and materials	598,179		598,179	(40,022)		(40,022)	558,157		558,157	176,318		176,318
Other objects	237		237				237		237			
Total Admin Info Technology	8,020,218	-	8,020,218	(391,740)	-	(391,740)	7,628,478	-	7,628,478	6,530,945	-	6,530,945

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Required maintenance for school facilities:												
Salaries	$ 10,971,157		$ 10,971,157	$ 5,707,279		$ 5,707,279	$ 16,678,436		$ 16,678,436	$ 16,578,439		$ 16,578,439
Cleaning, repair and maintenance services	3,849,187		3,849,187	586,079		586,079	4,435,266		4,435,266	3,628,939		3,628,939
General supplies	1,517,022		1,517,022	459,910		459,910	1,976,932		1,976,932	1,876,969		1,876,969
Other objects	2,560		2,560	(2,560)		(2,560)	-		-			
Total required maintenance for school facilities	16,339,926	-	16,339,926	6,750,708	-	6,750,708	23,090,634	-	23,090,634	22,084,347	-	22,084,347
Other operation and maintenance of plant services:												
Salaries				-	$ 2,000	2,000		$ 2,000	2,000			
Total other operation and maintenance of plant services	-	-	-	-	2,000	2,000	-	2,000	2,000	-	-	-
Custodial services:												
Salaries	29,706,329		29,706,329	2,040,803		2,040,803	31,747,132		31,747,132	31,711,481		31,711,481
Purchased professional and technical services	1,953,472		1,953,472	(684,838)		(684,838)	1,268,634		1,268,634	795,765		795,765
Cleaning, repair and maintenance services	2,326,493		2,326,493	(875,486)		(875,486)	1,451,007		1,451,007	1,388,894		1,388,894
Rental of land bldgs. - non-lease purchase	6,125,387		6,125,387	(149,600)		(149,600)	5,975,787		5,975,787	5,895,087		5,895,087
Other purchased property services	1,253,724		1,253,724	(152,946)		(152,946)	1,100,778		1,100,778	1,100,778		1,100,778
Insurance	1,492,941		1,492,941	461,388		461,388	1,954,329		1,954,329	1,954,329		1,954,329
Misc. purchased services	38,127		38,127	(18,200)		(18,200)	19,927		19,927	10,678		10,678
General supplies	1,681,324		1,681,324	661,783		661,783	2,343,107		2,343,107	2,331,347		2,331,347
Energy (electricity)	8,596,357		8,596,357	(2,034,482)		(2,034,482)	6,561,875		6,561,875	6,516,537		6,516,537
Energy (natural gas)	8,851,826		8,851,826	520,065		520,065	9,371,891		9,371,891	8,972,361		8,972,361
Energy (oil)	245,991		245,991	(2,709)		(2,709)	243,282		243,282	242,896		242,896
Other objects	23,654		23,654	(15,797)		(15,797)	7,857		7,857	3,135		3,135
Total custodial services	62,295,625	-	62,295,625	(250,019)	-	(250,019)	62,045,606	-	62,045,606	60,923,288	-	60,923,288
Security:												
Salaries	6,738,386	$ 8,138,059	14,876,445	1,681,259	(402,050)	1,279,209	8,419,645	7,736,009	16,155,654	8,416,353	$ 7,464,898	15,881,251
Purchased professional and technical services	26,407		26,407	30,595		30,595	57,002		57,002	44,826		44,826
Cleaning, repair and maintenance services	5,510		5,510	(3,630)		(3,630)	1,880		1,880	1,030		1,030
General supplies	88,657	108,619	197,276	(9,012)	3,844	(5,168)	79,645	112,463	192,108	77,228	75,208	152,436
Other objects	2,335		2,335	-		-	2,335		2,335	353		353
Total security	6,861,295	8,246,678	15,107,973	1,699,212	(398,206)	1,301,006	8,560,507	7,848,472	16,408,979	8,539,790	7,540,106	16,079,896
Student transportation services:												
Salaries for pupil trans. - (other than between home/school)	678,110		678,110	7,845		7,845	685,955		685,955	685,713		685,713
Salaries for pupil trans. - (between home & school-nonpublic)	187,837		187,837	180,697		180,697	368,534		368,534	368,534		368,534
Management fee- ESC & CTSA trans. program	1,025,433		1,025,433	(93,689)		(93,689)	931,744		931,744	883,121		883,121
Other purchased professional and technical services	18,911		18,911	(4,656)		(4,656)	14,255		14,255	13,855		13,855
Cleaning, repair and maintenance services	91,482		91,482	7,185		7,185	98,667		98,667	81,349		81,349
Rental payments-school buses	54,631		54,631				54,631		54,631	50,830		50,830
Contracted services (between home and sch.) - vendor	1,718,206		1,718,206				1,718,206		1,718,206	1,714,046		1,714,046
Contracted services (other than home to sch.) - vendor	1,023,249	694,800	1,718,049	88,758	5,806	94,564	1,112,007	700,606	1,812,613	976,091	158,001	1,134,092
Contracted services (regular) - esc	964,596		964,596				964,596		964,596	934,936		934,936
Contracted services (special ed.) - esc	25,626,874		25,626,874	233,000		233,000	25,859,874		25,859,874	25,511,352		25,511,352
Contracted servcices - aid in lieu of payments - nonpublic	2,259,765		2,259,765	(703,880)		(703,880)	1,555,885		1,555,885	1,545,599		1,545,599
Contracted services - aid in lieu of payments - charter	533,275		533,275	(237,500)		(237,500)	295,775		295,775	295,775		295,775
Supplies and materials	2,937		2,937				2,937		2,937	2,416		2,416
Other Objects	6,766		6,766				6,766		6,766	2,115		2,115
Total student transportation services	34,192,072	694,800	34,886,872	(522,240)	5,806	(516,434)	33,669,832	700,606	34,370,438	33,065,732	158,001	33,223,733

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Unallocated benefits - employee benefits:												
Social security contributions	$ 11,920,169		$ 11,920,169	$ (870,129)		$ (870,129)	$ 11,050,040		$ 11,050,040	$ 10,982,839		$ 10,982,839
Other retirement contributions - regular	2,224,235		2,224,235	(127,616)		(127,616)	2,096,619		2,096,619	2,096,619		2,096,619
Other retirement contributions - deferred	536,643		536,643	9,040		9,040	545,683		545,683	538,443		538,443
Unemployment compensation	5,857,510		5,857,510	(842,712)		(842,712)	5,014,798		5,014,798	5,014,798		5,014,798
Worker's compensation	5,294,410		5,294,410	3,147,876		3,147,876	8,442,286		8,442,286	8,687,059		8,687,059
Health benefits	23,320,668	$ 69,103,681	92,424,349	(2,910,958)	$ (7,360,750)	(10,271,708)	20,409,710	$ 61,742,931	82,152,641	18,605,144	$ 61,664,016	80,269,160
Tuition reimbursement	242,058		242,058	(22,631)		(22,631)	219,427		219,427	145,342		145,342
Other employment benefits	14,522,663		14,522,663	113,552		113,552	14,636,215		14,636,215	14,423,993		14,423,993
Total unallocated benefits	63,918,356	69,103,681	133,022,037	(1,503,578)	(7,360,750)	(8,864,328)	62,414,778	61,742,931	124,157,709	60,494,237	61,664,016	122,158,253
On-behalf payments:												
On-behalf TPAF pension contributions										46,387,263		46,387,263
Reimbursed TPAF social security contributions										24,081,650		24,081,650
Total on-behalf payments										70,468,913	-	70,468,913
Total undistributed expenditures	331,587,347	148,959,618	480,546,965	14,486,337	(5,043,802)	9,442,535	346,073,684	143,915,816	489,989,500	403,884,980	140,347,547	544,232,527
Total expenditures - current expense	381,597,783	371,033,314	752,631,097	1,293,441	(2,108,275)	(814,834)	382,891,224	368,925,039	751,816,263	438,394,205	360,041,325	798,435,530
Capital outlay												
Equipment:												
Regular programs - instruction:												
Grades 1-5		37,400	37,400		(2,743)	(2,743)		34,657	34,657		32,250	32,250
Grades 6-8		27,950	27,950	16,000	44,300	60,300	16,000	72,250	88,250	14,975	71,294	86,269
Grades 9-12		131,694	131,694		2,298	2,298		133,992	133,992		127,117	127,117
Special Education - instruction:												
Resource room / resource center		10,000	10,000					10,000	10,000		10,000	10,000
Bilingual education		6,450	6,450					6,450	6,450		6,450	6,450
School sponsored - other instructional	12,000		12,000	10,000		10,000	22,000		22,000	9,411		9,411
Undistributed expenditures:												
Instruction	187,448		187,448				187,448		187,448	175,351		175,351
Improvement of instructional services				42,079		42,079	42,079		42,079	36,967		36,967
Support services general administration	13,015		13,015	(751)		(751)	12,264		12,264			
Support services school administration		37,036	37,036		5,550	5,550		42,586	42,586		35,207	35,207
Central services	239,578		239,578	(92,100)		(92,100)	147,478		147,478			
Admin info tech	805,896		805,896	517,971		517,971	1,323,867		1,323,867	910,189		910,189
Operation and maintenance of plant services		29,000	29,000		(20,208)	(20,208)		8,792	8,792		5,792	5,792
Required maintenance for school facilities	6,504		6,504				6,504		6,504			
Custodial services	87,500		87,500				87,500		87,500	46,186		46,186
Non-Instructional Equipment		193,044	193,044		(4,629)	(4,629)		188,415	188,415		88,892	88,892
Security	92,872		92,872				92,872		92,872	72,472		72,472
Total equipment	1,444,813	472,574	1,917,387	493,199	24,568	517,767	1,938,012	497,142	2,435,154	1,265,551	377,002	1,642,553
Facilities acquisition and construction services:												
Other purchased services	32,406		32,406				32,406		32,406	29,822		29,822
Construction services	362,784		362,784				362,784		362,784	291,328		291,328
Total facilities acquisition and construction svcs.	395,190	-	395,190	-	-	-	395,190	-	395,190	321,150	-	321,150
Total capital outlay	1,840,003	472,574	2,312,577	493,199	24,568	517,767	2,333,202	497,142	2,830,344	1,586,701	377,002	1,963,703

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Special schools:												
Summer school - instruction:												
Salaries of teachers	$ 1,742,594		$ 1,742,594	$ 899,838		$ 899,838	$ 2,642,432		$ 2,642,432	$ 2,477,941		$ 2,477,941
Other salaries for instruction	113,953		113,953				113,953		113,953	113,953		113,953
Purchased professional and technical services	175,200		175,200	(22,000)		(22,000)	153,200		153,200	143,869		143,869
Other purchased services	10,000		10,000				10,000		10,000	3,791		3,791
General supplies	321,900		321,900	(61,901)		(61,901)	259,999		259,999	224,256		224,256
Other objects	54,749		54,749				54,749		54,749	35,607		35,607
Total summer school - instruction	2,418,396	-	2,418,396	815,937	-	815,937	3,234,333	-	3,234,333	2,999,417	-	2,999,417
Summer school - support services:												
Salaries	1,006,938		1,006,938	59,170		59,170	1,066,108		1,066,108	997,541		997,541
Other purchased services	78,099		78,099	(14,099)		(14,099)	64,000		64,000	60,430		60,430
Supplies and materials	9,232		9,232				9,232		9,232	7,637		7,637
Total summer school support services	1,094,269	-	1,094,269	45,071	-	45,071	1,139,340	-	1,139,340	1,065,608	-	1,065,608
Total summer school	3,512,665	-	3,512,665	861,008	-	861,008	4,373,673	-	4,373,673	4,065,025	-	4,065,025
Accredited evening/adult/post grad.- instruction:												
General supplies	550		550				550		550	65		65
Total accredited evening/adult/post grad.- instruction	550	-	550	-	-	-	550	-	550	65	-	65
Accredited evening/adult/post grad.- support:												
Salaries				1,400		1,400	1,400		1,400	1,302		1,302
Supplies and materials	164		164				164		164	86		86
Other objects	117		117				117		117	117		117
Total accredited evening/adult/post grad.-support	281	-	281	1,400	-	1,400	1,681	-	1,681	1,505	-	1,505
Total accredited evening/adult/post grad.	831	-	831	1,400	-	1,400	2,231	-	2,231	1,570	-	1,570
Total special schools	3,513,496	-	3,513,496	862,408	-	862,408	4,375,904	-	4,375,904	4,066,595	-	4,066,595
Transfer of funds to charter school	148,033,674		148,033,674	(1,126,143)		(1,126,143)	146,907,531		146,907,531	146,907,531		146,907,531
Total expenditures	534,984,956	$ 371,505,888	906,490,844	1,522,905	$ (2,083,707)	(560,802)	536,507,861	$ 369,422,181	905,930,042	590,955,032	$ 360,418,327	951,373,359
Excess (deficiency) of revenues over (under) expenditures	298,618,508	(371,505,888)	(72,887,380)	(1,461,908)	2,083,707	621,799	297,156,600	(369,422,181)	(72,265,581)	346,561,868	(360,418,327)	(13,856,459)

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2013

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
Other financing sources (uses):												
Transfer in - contribution to school based budgets - GF		$ 353,533,343	$ 353,533,343		$ (3,487,411)	$ (3,487,411)		$ 350,045,932	$ 350,045,932		$ 341,502,101	$ 341,502,101
Transfer in - contribution to school based budgets - 2012/13 encumbrances											1,972,489	1,972,489
Transfer in - contribution to school based budgets - SRF		16,479,533	16,479,533		1,403,704	1,403,704		17,883,237	17,883,237		17,460,076	17,460,076
Transfers in										$ 863		863
Transfers out - food service	$ (1,000,000)		(1,000,000)	$ (2,000,000)		(2,000,000)	$ (3,000,000)		(3,000,000)	(3,000,000)		(3,000,000)
Transfer out - contribution to school based budgets	(353,533,343)		(353,533,343)	3,461,908		3,461,908	(350,071,435)		(350,071,435)	(341,502,101)		(341,502,101)
Transfer out - contribution to school based budgets - 2012/13 encumbrances										(1,972,489)		(1,972,489)
Total other financing sources (uses)	(354,533,343)	370,012,876	15,479,533	1,461,908	(2,083,707)	(621,799)	(353,071,435)	367,929,169	14,857,734	(346,473,727)	360,934,666	14,460,939
(Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing sources (uses)	(55,914,835)	(1,493,012)	(57,407,847)	-	-	-	(55,914,835)	(1,493,012)	(57,407,847)	88,141	516,339	604,480
Fund balances, July 1	68,723,870	1,493,012	70,216,882				68,723,870	1,493,012	70,216,882	68,723,870	1,493,012	70,216,882
Fund balances, June 30	$ 12,809,035	$ -	$ 12,809,035	$ -	$ -	$ -	$ 12,809,035	$ -	$ 12,809,035	$ 68,812,011	$ 2,009,351	$ 70,821,362
Recapitulation of (deficiency) excess of revenues (under) over expenditures											-	
Adjustment for prior year encumbrances	$ (13,985,152)	$ (1,493,012)	$ (15,478,164)				$ (13,985,152)	$ (1,493,012)	$ (15,478,164)	$ (13,985,152)	$ (1,493,012)	$ (15,478,164)
Budgeted fund balance	(41,929,683)		(41,929,683)				(41,929,683)		(41,929,683)	14,073,293	2,009,351	16,082,644
Total	$ (55,914,835)	$ (1,493,012)	$ (57,407,847)	$ -	$ -	$ -	$ (55,914,835)	$ (1,493,012)	$ (57,407,847)	$ 88,141	$ 516,339	$ 604,480

Newark Public Schools
Budgetary Comparison Schedule
Budgetary Basis
Education Jobs Fund Program
Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
Revenues:					
Federal sources:					
Education Jobs fund program aid	$ 742,332	$ 60,997	$ 803,329	$ 803,329	
Total revenues	742,332	60,997	803,329	803,329	
Expenditures:					
Undistributed expenditures					
Custodial services:					
Salaries	742,332	60,997	803,329	803,329	
Total custodial serivces	742,332	60,997	803,329	803,329	
Total expenditures	742,332	60,997	803,329	803,329	
Excess of revenues over expenditures	-	-	-	-	
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Special Revenue Fund
Budgetary Comparison Schedule
Budgetary Basis
Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources		$ 32,664,459	$ 32,664,459	$ 32,208,401	$ 456,058
State sources	$ 96,817,012	(588,980)	96,228,032	94,695,942	1,532,090
Federal sources	39,779,993	41,630,473	81,410,466	56,131,028	25,279,438
Total revenues	136,597,005	73,705,952	210,302,957	183,035,371	27,267,586
EXPENDITURES					
Instruction:					
Salaries of teachers	19,929,965	30,773,938	50,703,903	44,551,053	6,152,850
Other salaries for instruction	3,337,800	1,230,484	4,568,284	3,681,656	886,628
Purchased professional and technical services	2,118,371	313,478	2,431,849	1,756,482	675,367
Purchased professional and educational services		493,434	493,434	367,220	126,214
Other purchased services	28,050	83,037	111,087	38,202	72,885
Tuition to other LEA's w/in state - regular	1,910,706	(1,839,206)	71,500	71,141	359
General supplies	1,466,225	6,804,086	8,270,311	6,396,109	1,874,202
Textbooks	163,260	67,665	230,925	177,117	53,808
Other objects	205,000	451,539	656,539	397,262	259,277
Total instruction	29,159,377	38,378,455	67,537,832	57,436,242	10,101,590
Support services:					
Salaries of supervisors of instruction	1,017,199	384,435	1,401,634	1,332,681	68,953
Salaries of program directors	488,771	600,784	1,089,555	834,519	255,036
Salaries of other professional staff	5,253,569	4,796,929	10,050,498	7,704,598	2,345,900
Salaries of secretarial and clerical asst.	474,654	489,216	963,870	764,935	198,935
Other salaries	512,258	6,645,581	7,157,839	4,696,167	2,461,672
Salaries of family - parent liason	114,240	140,666	254,906	151,942	102,964
Salaries of master teachers	2,748,895	1,293,821	4,042,716	3,367,159	675,557
Personal services - employee benefits	6,929,989	5,421,694	12,351,683	9,985,169	2,366,514
Purchased prof. and technical services		1,510,233	1,510,233	1,038,765	471,468
Purchased professional and educational services	1,006,065	9,636,051	10,642,116	5,356,109	5,286,007
Purchased educational services - contracted Pre-K	62,229,068	3,745,180	65,974,248	65,974,248	
Purchased technical services		200,500	200,500	141,087	59,413
Rentals	54,380	41,563	95,943	56,647	39,296
Contracted services - transportation (field trips)	150,060	235,057	385,117	240,118	144,999
Other purchased services	755,966	1,895,445	2,651,411	2,231,049	420,362
Travel	43,200	103,898	147,098	81,527	65,571
Supplies and materials	7,765,593	(5,345,507)	2,420,086	1,204,454	1,215,632
Miscellaneous expenditures	47,000	1,148,747	1,195,747	752,723	443,024
Total support services	89,590,907	32,944,293	122,535,200	105,913,897	16,621,303
Facilities acquisition and construction services					
Instructional equipment	117,188	579,851	697,039	585,355	111,684
Noninstructional equipment	1,250,000	(551,701)	698,299	688,451	9,848
Total facilities acquisition and construction services	1,367,188	28,150	1,395,338	1,273,806	121,532
Contribution to charter schools	-	951,350	951,350	951,350	-
Contribution to school based budgets	16,479,533	1,403,704	17,883,237	17,460,076	423,161
Total expenditures	136,597,005	73,705,952	210,302,957	183,035,371	27,267,586
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

Reconciliation to GAAP

Last state aid payments not recognized on GAAP Basis	$ (8,499,619)
Fund balance per governmental special revenue fund (GAAP) (B-2)	$ (8,499,619)

Newark Public Schools
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2013

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	$ 937,516,900	$ 183,035,371
Differences - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(7,011,534)
Prior year (net of cancellations)		4,756,368
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	70,017,350	8,109,391
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(70,502,595)	(8,499,619)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	$ 937,031,655	$ 180,389,977
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	$ 951,373,359	$ 183,035,371
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are recognized expenditures for budgetary resources, but are not presented as expenditures for financial reporting purposes.		
Current year		(7,011,534)
Prior year (net of cancellations)		4,756,368
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes		(17,460,076)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	$ 951,373,359	$ 163,320,129

Supplementary Information

School Level Schedules

Newark Public Schools
General Fund

Combining Balance Sheet
Budgetary Basis
Year ended June 30, 2013

	Operating Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Assets				
Cash and cash equivalents	$ 24,933,541	$ 13,210,779		$ 38,144,320
Interfunds receivable	14,766,136			14,766,136
Internal balances	60,997		$ (60,997)	-
Intergovernmental accounts receivable - state	75,252,116			75,252,116
Intergovernmental accounts receivable - federal			60,997	60,997
Intergovernmental accounts receivable - other	4,113,510			4,113,510
Restricted assets:				
Cash and cash equivalents	1,500,000			1,500,000
Total assets	$ 120,626,300	$ 13,210,779	$ -	$ 133,837,079
Liabilities and fund balances				
Liabilities:				
Accounts payable	$ 19,798,898	$ 197,788		$ 19,996,686
Unearned revenue	443,224			443,224
Accrued liabilities	8,403,311	11,003,640		19,406,951
Interfund payable	2,049,000			2,049,000
Notes payable	20,000,000			20,000,000
Other liabilities	131,529			131,529
Intergovernmental accounts payable–state	988,327			988,327
Total liabilities	51,814,289	11,201,428		63,015,717
Fund balances:				
Restricted fund balances:				
Excess surplus	7,611,276			7,611,276
Capital reserve	1,500,000			1,500,000
Assigned to:				
Designated for subsequent year's expenditures	31,111,234			31,111,234
Year end encumbrances	11,187,156	2,009,351		13,196,507
Unassigned fund balance	17,402,345			17,402,345
Total fund balances	68,812,011	2,009,351		70,821,362
Total liabilities and fund balances	$ 120,626,300	$ 13,210,779	$ -	$ 133,837,079

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

District-Wide

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 350,045,932		$ 341,502,101	$ 8,543,831
General Fund Reserve for Encumbrances at June 30, 2012	1,493,012		1,456,150	36,862
	351,538,944	95.16 %	342,958,251	8,580,693
Restricted Federal Resources				
Title I, Part A	14,420,614	3.90	14,079,739	340,875
Title II, Part A	3,462,623	0.94	3,380,337	82,286
Restricted Federal Resources Total	17,883,237	4.84	17,460,076	423,161
Total	$ 369,422,181	100.00 %	$ 360,418,327	$ 9,003,854

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Abington Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 5,281,853		$ 5,232,523	$ 49,330
General Fund Reserve for Encumbrances at June 30, 2012	6,187		6,187	
General Fund Contribution	5,288,040	93.29 %	5,238,710	49,330
Restricted Federal Resources				
Title I, Part A	310,226	5.48	307,332	2,894
Title II, Part A	69,870	1.23	69,218	652
Restricted Federal Resources Total	380,096	6.71	376,550	3,546
Total	$ 5,668,136	100.00 %	$ 5,615,260	$ 52,876

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Alexander Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,948,893		$ 3,882,057	$ 66,836
General Fund Reserve for Encumbrances at June 30, 2012	11,465		11,465	
General Fund Contribution	3,960,358	94.40 %	3,893,522	66,836
Restricted Federal Resources				
Title I, Part A	192,138	4.58	188,895	3,243
Title II, Part A	42,717	1.02	41,997	720
Restricted Federal Resources Total	234,855	5.60	230,892	3,963
Total	$ 4,195,213	100.00 %	$ 4,124,414	$ 70,799

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Ann Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 8,627,227		$ 8,504,455	$ 122,772
General Fund Reserve for Encumbrances at June 30, 2012	41,615		41,259	356
General Fund Contribution	8,668,842	93.35 %	8,545,714	123,128
Restricted Federal Resources				
Title I, Part A	498,214	5.37	491,137	7,077
Title II, Part A	118,867	1.28	117,179	1,688
Restricted Federal Resources Total	617,081	6.65	608,316	8,765
Total	$ 9,285,923	100.00 %	$ 9,154,030	$ 131,893

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 7,615,937		$ 7,494,648	$ 121,289
General Fund Reserve for Encumbrances at June 30, 2012	44,134		42,634	1,500
General Fund Contribution	7,660,071	96.64 %	7,537,282	122,789
Restricted Federal Resources				
Title I, Part A	208,414	2.63	205,073	3,341
Title II, Part A	57,577	0.73	56,654	923
Restricted Federal Resources Total	265,991	3.36	261,727	4,264
Total	$ 7,926,062	100.00 %	$ 7,799,009	$ 127,053

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Avon Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,478,725		$ 4,399,677	$ 79,048
General Fund Reserve for Encumbrances at June 30, 2012	12,368		12,368	
General Fund Contribution	4,491,093	93.78 %	4,412,045	79,048
Restricted Federal Resources				
Title I, Part A	243,852	5.09	239,560	4,292
Title II, Part A	54,038	1.13	53,087	951
Restricted Federal Resources Total	297,890	6.22	292,647	5,243
Total	$ 4,788,983	100.00 %	$ 4,704,692	$ 84,291

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Bard Early College

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,861,165		$ 2,667,223	$ 193,942
General Fund Contribution	2,861,165	98.73 %	2,667,223	193,942
Restricted Federal Resources				
Title I, Part A	26,014	0.90	24,250	1,764
Title II, Part A	10,790	0.37	10,059	731
Restricted Federal Resources Total	36,804	1.27	34,309	2,495
Total	$ 2,897,969	100.00 %	$ 2,701,532	$ 196,437

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Barringer High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 17,035,497		$ 16,574,150	$ 461,347
General Fund Reserve for Encumbrances at June 30, 2012	49,526		49,008	518
General Fund Contribution	17,085,023	96.45 %	16,623,158	461,865
Restricted Federal Resources				
Title I, Part A	486,766	2.75	473,607	13,159
Title II, Part A	141,598	0.80	137,770	3,828
Restricted Federal Resources Total	628,364	3.55	611,377	16,987
Total	$ 17,713,387	100.00 %	$ 17,234,535	$ 478,852

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Belmont Runyon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,090,328		$ 3,998,613	$ 91,715
General Fund Reserve for Encumbrances at June 30, 2012	8,491		8,491	
General Fund Contribution	4,098,819	92.99 %	4,007,104	91,715
Restricted Federal Resources				
Title I, Part A	249,811	5.67	244,221	5,590
Title II, Part A	58,991	1.34	57,671	1,320
Restricted Federal Resources Total	308,802	7.01	301,892	6,910
Total	$ 4,407,621	100.00 %	$ 4,308,996	$ 98,625

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Boylan Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 924,545		$ 887,716	$ 36,829
General Fund Reserve for Encumbrances at June 30, 2012	9,127		9,127	
General Fund Contribution	933,672	95.35 %	896,843	36,829
Restricted Federal Resources				
Title I, Part A	37,256	3.80	35,787	1,469
Title II, Part A	8,313	0.85	7,985	328
Restricted Federal Resources Total	45,569	4.65	43,772	1,797
Total	$ 979,241	100.00 %	$ 940,615	$ 38,626

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Bragaw Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,150,227		$ 3,106,585	$ 43,642
General Fund Reserve for Encumbrances at June 30, 2012	13,685		13,685	
General Fund Contribution	3,163,912	95.30 %	3,120,270	43,642
Restricted Federal Resources				
Title I, Part A	125,474	3.78	123,743	1,731
Title II, Part A	30,601	0.92	30,179	422
Restricted Federal Resources Total	156,075	4.70	153,922	2,153
Total	$ 3,319,987	100.00 %	$ 3,274,192	$ 45,795

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Branch Brook

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 1,717,316		$ 1,690,717	$ 26,599
General Fund Reserve for Encumbrances at June 30, 2012	3,516		3,516	
General Fund Contribution	1,720,832	96.12 %	1,694,233	26,599
Restricted Federal Resources				
Title I, Part A	54,113	3.03	53,277	836
Title II, Part A	15,301	0.85	15,064	237
Restricted Federal Resources Total	69,414	3.88	68,341	1,073
Total	$ 1,790,246	100.00 %	$ 1,762,574	$ 27,672

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Bruce Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 1,687,547		$ 1,653,648	$ 33,899
General Fund Reserve for Encumbrances at June 30, 2012	6,463		6,463	
General Fund Contribution	1,694,010	99.02 %	1,660,111	33,899
Restricted Federal Resources				
Title I, Part A	13,792	0.80	13,516	276
Title II, Part A	3,007	0.18	2,947	60
Restricted Federal Resources Total	16,799	0.98	16,463	336
Total	$ 1,710,809	100.00 %	$ 1,676,574	$ 34,235

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Burnet Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 39,944		$ 33,683	$ 6,261
General Fund Reserve for Encumbrances at June 30, 2012	11,547		11,506	41
General Fund Contribution	51,491	94.40 %	45,189	6,302
Restricted Federal Resources				
Title I, Part A	3,056	5.60	2,682	374
Restricted Federal Resources Total	3,056	5.60	2,682	374
Total	$ 54,547	100.00 %	$ 47,871	$ 6,676

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Camden Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 5,992,603		$ 5,790,215	$ 202,388
General Fund Reserve for Encumbrances at June 30, 2012	21,744		21,744	
General Fund Contribution	6,014,347	95.73 %	5,811,959	202,388
Restricted Federal Resources				
Title I, Part A	217,655	3.46	210,330	7,325
Title II, Part A	50,590	0.81	48,888	1,702
Restricted Federal Resources Total	268,245	4.27	259,218	9,027
Total	$ 6,282,592	100.00 %	$ 6,071,177	$ 211,415

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Central High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 9,917,086		$ 9,686,651	$ 230,435
General Fund Reserve for Encumbrances at June 30, 2012	47,723		47,723	
General Fund Contribution	9,964,809	96.12 %	9,734,374	230,435
Restricted Federal Resources				
Title I, Part A	325,090	3.15	317,572	7,518
Title II, Part A	76,856	0.73	75,079	1,777
Restricted Federal Resources Total	401,946	3.88	392,651	9,295
Total	$ 10,366,755	100.00 %	$ 10,127,025	$ 239,730

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Chancellor Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,230,458		$ 3,957,207	$ 273,251
General Fund Reserve for Encumbrances at June 30, 2012	7,136		7,136	
General Fund Contribution	4,237,594	94.90 %	3,964,343	273,251
Restricted Federal Resources				
Title I, Part A	186,676	4.18	174,639	12,037
Title II, Part A	41,656	0.92	38,970	2,686
Restricted Federal Resources Total	228,332	5.10	213,609	14,723
Total	$ 4,465,926	100.00 %	$ 4,177,952	$ 287,974

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Chancellor Avenue Annex

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Reserve for Encumbrances at June 30, 2012	$ 6,951		$ 3,247	$ 3,704
General Fund Contribution	6,951	75.74 %	3,247	3,704
Restricted Federal Resources				
Title I, Part A	2,227	24.26	1,040	1,187
Restricted Federal Resources Total	2,227	24.26	1,040	1,187
Total	$ 9,178	100.00 %	$ 4,287	$ 4,891

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Cleveland Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,761,001		$ 3,651,642	$ 109,359
General Fund Reserve for Encumbrances at June 30, 2012	12,144		12,144	
General Fund Contribution	3,773,145	93.48 %	3,663,786	109,359
Restricted Federal Resources				
Title I, Part A	213,694	5.30	207,501	6,193
Title II, Part A	49,439	1.22	48,006	1,433
Restricted Federal Resources Total	263,133	6.52	255,507	7,626
Total	$ 4,036,278	100.00 %	$ 3,919,293	$ 116,985

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Dayton Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Reserve for Encumbrances at June 30, 2012	$ 10,733		$ 2,889	$ 7,844
General Fund Contribution	10,733	100.00 %	2,889	7,844
Total	$ 10,733	100.00 %	$ 2,889	$ 7,844

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Dr. E. Alma Flagg

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,157,106		$ 4,080,143	$ 76,963
General Fund Reserve for Encumbrances at June 30, 2012	34,965		34,884	81
General Fund Contribution	4,192,071	94.06 %	4,115,027	77,044
Restricted Federal Resources				
Title I, Part A	217,770	4.89	213,768	4,002
Title II, Part A	46,698	1.05	45,840	858
Restricted Federal Resources Total	264,468	5.94	259,608	4,860
Total	$ 4,456,539	100.00 %	$ 4,374,635	$ 81,904

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 6,133,170		$ 5,916,529	$ 216,641
General Fund Reserve for Encumbrances at June 30, 2012	39,755		39,755	
General Fund Contribution	6,172,925	93.40 %	5,956,284	216,641
Restricted Federal Resources				
Title I, Part A	357,461	5.40	344,915	12,546
Title II, Part A	79,422	1.20	76,635	2,787
Restricted Federal Resources Total	436,883	6.60	421,550	15,333
Total	$ 6,609,808	100.00 %	$ 6,377,834	$ 231,974

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: East Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 15,410,577		$ 15,172,293	$ 238,284
General Fund Reserve for Encumbrances at June 30, 2012	58,891		58,891	
General Fund Contribution	15,469,468	96.31 %	15,231,184	238,284
Restricted Federal Resources				
Title I, Part A	459,156	2.85	452,084	7,072
Title II, Part A	134,168	0.84	132,101	2,067
Restricted Federal Resources Total	593,324	3.69	584,185	9,139
Total	$ 16,062,792	100.00 %	$ 15,815,369	$ 247,423

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Eighteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 23,971		$ 20,204	$ 3,767
General Fund Reserve for Encumbrances at June 30, 2012	4,535		4,535	
General Fund Contribution	28,506	90.97 %	24,739	3,767
Restricted Federal Resources				
Title I, Part A	2,829	9.03	2,455	374
Restricted Federal Resources Total	2,829	9.03	2,455	374
Total	$ 31,335	100.00 %	$ 27,194	$ 4,141

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Elliott Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,080,906		$ 3,966,521	$ 114,385
General Fund Reserve for Encumbrances at June 30, 2012	15,762		15,762	
General Fund Contribution	4,096,668	94.42 %	3,982,283	114,385
Restricted Federal Resources				
Title I, Part A	197,637	4.56	192,118	5,519
Title II, Part A	44,310	1.02	43,073	1,237
Restricted Federal Resources Total	241,947	5.58	235,191	6,756
Total	$ 4,338,615	100.00 %	$ 4,217,474	$ 121,141

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Fast Track Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,586,868		$ 2,318,180	$ 268,688
General Fund Reserve for Encumbrances at June 30, 2012	48,888		48,888	
General Fund Contribution	2,635,756	97.50 %	2,367,068	268,688
Restricted Federal Resources				
Title I, Part A	53,373	1.97	47,933	5,440
Title II, Part A	14,240	0.53	12,788	1,452
Restricted Federal Resources Total	67,613	2.50	60,721	6,892
Total	$ 2,703,369	100.00 %	$ 2,427,789	$ 275,580

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: First Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 7,380,142		$ 7,296,604	$ 83,538
General Fund Reserve for Encumbrances at June 30, 2012	37,687		37,687	
General Fund Contribution	7,417,829	93.51 %	7,334,291	83,538
Restricted Federal Resources				
Title I, Part A	412,056	5.19	407,415	4,641
Title II, Part A	103,036	1.30	101,876	1,160
Restricted Federal Resources Total	515,092	6.49	509,291	5,801
Total	$ 7,932,921	100.00 %	$ 7,843,582	$ 89,339

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Fourteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,967,880		$ 2,864,053	$ 103,827
General Fund Reserve for Encumbrances at June 30, 2012	9,789		9,789	
General Fund Contribution	2,977,669	95.66 %	2,873,842	103,827
Restricted Federal Resources				
Title I, Part A	112,477	3.62	108,555	3,922
Title II, Part A	22,465	0.72	21,682	783
Restricted Federal Resources Total	134,942	4.34	130,237	4,705
Total	$ 3,112,611	100.00 %	$ 3,004,079	$ 108,532

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Franklin Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,948,744		$ 4,850,970	$ 97,774
General Fund Reserve for Encumbrances at June 30, 2012	25,754		25,754	
General Fund Contribution	4,974,498	94.18 %	4,876,724	97,774
Restricted Federal Resources				
Title I, Part A	253,243	4.79	248,266	4,977
Title II, Part A	54,215	1.03	53,149	1,066
Restricted Federal Resources Total	307,458	5.82	301,415	6,043
Total	$ 5,281,956	100.00 %	$ 5,178,139	$ 103,817

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: George Washington Carver

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,511,210		$ 4,458,833	$ 52,377
General Fund Reserve for Encumbrances at June 30, 2012	18,966		18,966	
General Fund Contribution	4,530,176	94.70 %	4,477,799	52,377
Restricted Federal Resources				
Title I, Part A	204,985	4.28	202,615	2,370
Title II, Part A	48,555	1.02	47,994	561
Restricted Federal Resources Total	253,540	5.30	250,609	2,931
Total	$ 4,783,716	100.00 %	$ 4,728,408	$ 55,308

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Harriet Tubman

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,696,607		$ 2,648,046	$ 48,561
General Fund Reserve for Encumbrances at June 30, 2012	2,505		2,505	
General Fund Contribution	2,699,112	95.59 %	2,650,551	48,561
Restricted Federal Resources				
Title I, Part A	99,368	3.52	97,580	1,788
Title II, Part A	25,118	0.89	24,666	452
Restricted Federal Resources Total	124,486	4.41	122,246	2,240
Total	$ 2,823,598	100.00 %	$ 2,772,797	$ 50,801

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: American History High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,891,973		$ 3,741,878	$ 150,095
General Fund Reserve for Encumbrances at June 30, 2012	13,111		9,262	3,849
General Fund Contribution	3,905,084	96.63 %	3,751,140	153,944
Restricted Federal Resources				
Title I, Part A	110,515	2.74	106,159	4,356
Title II, Part A	25,560	0.63	24,552	1,008
Restricted Federal Resources Total	136,075	3.37	130,711	5,364
Total	$ 4,041,159	100.00 %	$ 3,881,851	$ 159,308

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Hawkins Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,518,525		$ 4,447,168	$ 71,357
General Fund Reserve for Encumbrances at June 30, 2012	11,567		11,567	
General Fund Contribution	4,530,092	94.76 %	4,458,735	71,357
Restricted Federal Resources				
Title I, Part A	203,277	4.25	200,076	3,201
Title II, Part A	47,140	0.99	46,397	743
Restricted Federal Resources Total	250,417	5.24	246,473	3,944
Total	$ 4,780,509	100.00 %	$ 4,705,208	$ 75,301

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Hawthorne Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,072,932		$ 3,052,104	$ 20,828
General Fund Reserve for Encumbrances at June 30, 2012	28,706		28,706	
General Fund Contribution	3,101,638	94.70 %	3,080,810	20,828
Restricted Federal Resources				
Title I, Part A	143,181	4.36	142,219	962
Title II, Part A	30,689	0.94	30,483	206
Restricted Federal Resources Total	173,870	5.30	172,702	1,168
Total	$ 3,275,508	100.00 %	$ 3,253,512	$ 21,996

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Newark Innovative Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,511,008		$ 2,255,458	$ 255,550
General Fund Reserve for Encumbrances at June 30, 2012	22,144		22,140	4
General Fund Contribution	2,533,152	94.84 %	2,277,598	255,554
Restricted Federal Resources				
Title I, Part A	102,540	3.85	92,195	10,345
Title II, Part A	35,024	1.31	31,491	3,533
Restricted Federal Resources Total	137,564	5.16	123,686	13,878
Total	$ 2,670,716	100.00 %	$ 2,401,284	$ 269,432

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: John F. Kennedy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,775,201		$ 4,671,175	$ 104,026
General Fund Reserve for Encumbrances at June 30, 2012	32,566		32,566	
General Fund Contribution	4,807,767	98.36 %	4,703,741	104,026
Restricted Federal Resources				
Title I, Part A	65,609	1.35	64,189	1,420
Title II, Part A	14,150	0.29	13,844	306
Restricted Federal Resources Total	79,759	1.64	78,033	1,726
Total	$ 4,887,526	100.00 %	$ 4,781,774	$ 105,752

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Lafayette Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 6,689,361		$ 6,571,391	$ 117,970
General Fund Reserve for Encumbrances at June 30, 2012	45,681		45,681	
General Fund Contribution	6,735,042	92.58 %	6,617,072	117,970
Restricted Federal Resources				
Title I, Part A	441,725	6.08	433,988	7,737
Title II, Part A	97,729	1.34	96,017	1,712
Restricted Federal Resources Total	539,454	7.42	530,005	9,449
Total	$ 7,274,496	100.00 %	$ 7,147,077	$ 127,419

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,210,985		$ 3,154,210	$ 56,775
General Fund Reserve for Encumbrances at June 30, 2012	8,742		8,742	
General Fund Contribution	3,219,727	94.34 %	3,162,952	56,775
Restricted Federal Resources				
Title I, Part A	151,214	4.43	148,548	2,666
Title II, Part A	41,834	1.23	41,096	738
Restricted Federal Resources Total	193,048	5.66	189,644	3,404
Total	$ 3,412,775	100.00 %	$ 3,352,596	$ 60,179

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Louise A. Spencer

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 7,020,389		$ 6,771,366	$ 249,023
General Fund Reserve for Encumbrances at June 30, 2012	58,115		58,082	33
General Fund Contribution	7,078,504	96.03 %	6,829,448	249,056
Restricted Federal Resources				
Title I, Part A	237,048	3.21	228,708	8,340
Title II, Part A	55,807	0.76	53,843	1,964
Restricted Federal Resources Total	292,855	3.97	282,551	10,304
Total	$ 7,371,359	100.00 %	$ 7,111,999	$ 259,360

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Luis Munoz Marin (Broadway)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 7,809,064		$ 7,628,422	$ 180,642
General Fund Reserve for Encumbrances at June 30, 2012	26,670		26,670	
General Fund Contribution	7,835,734	93.93 %	7,655,092	180,642
Restricted Federal Resources				
Title I, Part A	415,600	4.98	406,019	9,581
Title II, Part A	90,920	1.09	88,824	2,096
Restricted Federal Resources Total	506,520	6.07	494,843	11,677
Total	$ 8,342,254	100.00 %	$ 8,149,935	$ 192,319

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Madison Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,486,624		$ 3,436,129	$ 50,495
General Fund Reserve for Encumbrances at June 30, 2012	7,905		7,905	
General Fund Contribution	3,494,529	94.57 %	3,444,034	50,495
Restricted Federal Resources				
Title I, Part A	163,659	4.43	161,294	2,365
Title II, Part A	37,058	1.00	36,523	535
Restricted Federal Resources Total	200,717	5.43	197,817	2,900
Total	$ 3,695,246	100.00 %	$ 3,641,851	$ 53,395

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Malcolm X. Shabazz High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 10,163,301		$ 9,999,121	$ 164,180
General Fund Reserve for Encumbrances at June 30, 2012	42,716		42,689	27
General Fund Contribution	10,206,017	96.78 %	10,041,810	164,207
Restricted Federal Resources				
Title I, Part A	270,928	2.57	266,569	4,359
Title II, Part A	68,101	0.65	67,005	1,096
Restricted Federal Resources Total	339,029	3.22	333,574	5,455
Total	$ 10,545,046	100.00 %	$ 10,375,384	$ 169,662

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Maple Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,877,410		$ 3,808,339	$ 69,071
General Fund Reserve for Encumbrances at June 30, 2012	19,243		19,243	
General Fund Contribution	3,896,653	94.67 %	3,827,582	69,071
Restricted Federal Resources				
Title I, Part A	175,867	4.27	172,749	3,118
Title II, Part A	43,690	1.06	42,916	774
Restricted Federal Resources Total	219,557	5.33	215,665	3,892
Total	$ 4,116,210	100.00 %	$ 4,043,247	$ 72,963

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Dr. Martin Luther King, Jr.

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 16,744		$ 15,217	$ 1,527
General Fund Reserve for Encumbrances at June 30, 2012	3,647		3,647	
General Fund Contribution	20,391	88.09 %	18,864	1,527
Restricted Federal Resources				
Title I, Part A	2,756	11.91	2,550	206
Restricted Federal Resources Total	2,756	11.91	2,550	206
Total	$ 23,147	100.00 %	$ 21,414	$ 1,733

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: McKinley

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 6,933,963		$ 6,840,479	$ 93,484
General Fund Reserve for Encumbrances at June 30, 2012	16,738		16,738	
General Fund Contribution	6,950,701	93.93 %	6,857,217	93,484
Restricted Federal Resources				
Title I, Part A	362,922	4.90	358,041	4,881
Title II, Part A	85,966	1.17	84,810	1,156
Restricted Federal Resources Total	448,888	6.07	442,851	6,037
Total	$ 7,399,589	100.00 %	$ 7,300,068	$ 99,521

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Miller Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,731,238		$ 4,677,179	$ 54,059
General Fund Reserve for Encumbrances at June 30, 2012	27,985		27,985	
General Fund Contribution	4,759,223	95.20 %	4,705,164	54,059
Restricted Federal Resources				
Title I, Part A	198,318	3.96	196,065	2,253
Title II, Part A	41,834	0.84	41,359	475
Restricted Federal Resources Total	240,152	4.80	237,424	2,728
Total	$ 4,999,375	100.00 %	$ 4,942,588	$ 56,787

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Mount Vernon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 5,670,181		$ 5,592,638	$ 77,543
General Fund Reserve for Encumbrances at June 30, 2012	14,411		14,411	
General Fund Contribution	5,684,592	94.90 %	5,607,049	77,543
Restricted Federal Resources				
Title I, Part A	243,080	4.06	239,764	3,316
Title II, Part A	62,441	1.04	61,589	852
Restricted Federal Resources Total	305,521	5.10	301,353	4,168
Total	$ 5,990,113	100.00 %	$ 5,908,402	$ 81,711

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Newark Bridges

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,988,908		$ 2,880,188	$ 108,720
General Fund Contribution	2,988,908	98.02 %	2,880,188	108,720
Restricted Federal Resources				
Title I, Part A	44,403	1.46	42,788	1,615
Title II, Part A	15,831	0.52	15,255	576
Restricted Federal Resources Total	60,234	1.98	58,043	2,191
Total	$ 3,049,142	100.00 %	$ 2,938,231	$ 110,911

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Newark Leadership Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 1,598,621		$ 1,397,841	$ 200,780
General Fund Contribution	1,598,621	97.21 %	1,397,841	200,780
Restricted Federal Resources				
Title I, Part A	35,881	2.18	31,374	4,507
Title II, Part A	9,994	0.61	8,739	1,255
Restricted Federal Resources Total	45,875	2.79	40,113	5,762
Total	$ 1,644,496	100.00 %	$ 1,437,954	$ 206,542

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Newark Vocational High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 5,208,498		$ 5,028,453	$ 180,045
General Fund Reserve for Encumbrances at June 30, 2012	17,868		17,868	
General Fund Contribution	5,226,366	97.05 %	5,046,321	180,045
Restricted Federal Resources				
Title I, Part A	131,654	2.44	127,118	4,536
Title II, Part A	27,417	0.51	26,473	944
Restricted Federal Resources Total	159,071	2.95	153,591	5,480
Total	$ 5,385,437	100.00 %	$ 5,199,912	$ 185,525

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Newton Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,737,246		$ 3,610,936	$ 126,310
General Fund Reserve for Encumbrances at June 30, 2012	9,241		6,625	2,616
General Fund Contribution	3,746,487	93.87 %	3,617,561	128,926
Restricted Federal Resources				
Title I, Part A	198,880	4.98	192,036	6,844
Title II, Part A	45,902	1.15	44,322	1,580
Restricted Federal Resources Total	244,782	6.13	236,358	8,424
Total	$ 3,991,269	100.00 %	$ 3,853,919	$ 137,350

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Ivy Hill

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,539,205		$ 4,398,316	$ 140,889
General Fund Reserve for Encumbrances at June 30, 2012	11,041		11,041	
General Fund Contribution	4,550,246	94.71 %	4,409,357	140,889
Restricted Federal Resources				
Title I, Part A	200,736	4.18	194,521	6,215
Title II, Part A	53,419	1.11	51,765	1,654
Restricted Federal Resources Total	254,155	5.29	246,286	7,869
Total	$ 4,804,401	100.00 %	$ 4,655,643	$ 148,758

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Oliver Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 6,755,143		$ 6,682,917	$ 72,226
General Fund Reserve for Encumbrances at June 30, 2012	9,150		8,512	638
General Fund Contribution	6,764,293	94.06 %	6,691,429	72,864
Restricted Federal Resources				
Title I, Part A	347,010	4.81	343,272	3,738
Title II, Part A	81,102	1.13	80,228	874
Restricted Federal Resources Total	428,112	5.94	423,500	4,612
Total	$ 7,192,405	100.00 %	$ 7,114,929	$ 77,476

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: New Park

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 5,021,504		$ 4,872,250	$ 149,254
General Fund Reserve for Encumbrances at June 30, 2012	19,953		19,943	10
General Fund Contribution	5,041,457	93.06 %	4,892,193	149,264
Restricted Federal Resources				
Title I, Part A	310,563	5.73	301,368	9,195
Title II, Part A	65,713	1.21	63,767	1,946
Restricted Federal Resources Total	376,276	6.94	365,135	11,141
Total	$ 5,417,733	100.00 %	$ 5,257,328	$ 160,405

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Peshine Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,674,691		$ 4,528,217	$ 146,474
General Fund Reserve for Encumbrances at June 30, 2012	48,246		46,001	2,245
General Fund Contribution	4,722,937	91.88 %	4,574,218	148,719
Restricted Federal Resources				
Title I, Part A	343,856	6.70	333,029	10,827
Title II, Part A	72,877	1.42	70,582	2,295
Restricted Federal Resources Total	416,733	8.12	403,611	13,122
Total	$ 5,139,670	100.00 %	$ 4,977,829	$ 161,841

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Quitman Community

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,597,856		$ 4,429,607	$ 168,249
General Fund Reserve for Encumbrances at June 30, 2012	12,251		12,251	
General Fund Contribution	4,610,107	94.81 %	4,441,858	168,249
Restricted Federal Resources				
Title I, Part A	205,083	4.22	197,598	7,485
Title II, Part A	47,140	0.97	45,420	1,720
Restricted Federal Resources Total	252,223	5.19	243,018	9,205
Total	$ 4,862,330	100.00 %	$ 4,684,876	$ 177,454

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Rafael Hernandez

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,933,853		$ 4,837,905	$ 95,948
General Fund Reserve for Encumbrances at June 30, 2012	15,875		15,875	
General Fund Contribution	4,949,728	94.41 %	4,853,780	95,948
Restricted Federal Resources				
Title I, Part A	237,508	4.53	232,904	4,604
Title II, Part A	55,453	1.06	54,378	1,075
Restricted Federal Resources Total	292,961	5.59	287,282	5,679
Total	$ 5,242,689	100.00 %	$ 5,141,062	$ 101,627

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Ridge Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 5,265,199		$ 5,201,595	$ 63,604
General Fund Reserve for Encumbrances at June 30, 2012	14,823		14,823	
General Fund Contribution	5,280,022	94.71 %	5,216,418	63,604
Restricted Federal Resources				
Title I, Part A	234,662	4.21	231,836	2,826
Title II, Part A	60,317	1.08	59,590	727
Restricted Federal Resources Total	294,979	5.29	291,426	3,553
Total	$ 5,575,001	100.00 %	$ 5,507,844	$ 67,157

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Roberto Clemente

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,469,524		$ 4,404,423	$ 65,101
General Fund Reserve for Encumbrances at June 30, 2012	12,818		12,818	
General Fund Contribution	4,482,342	93.49 %	4,417,241	65,101
Restricted Federal Resources				
Title I, Part A	256,433	5.34	252,709	3,724
Title II, Part A	55,896	1.17	55,084	812
Restricted Federal Resources Total	312,329	6.51	307,793	4,536
Total	$ 4,794,671	100.00 %	$ 4,725,034	$ 69,637

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Roseville Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 1,882,002		$ 1,853,379	$ 28,623
General Fund Reserve for Encumbrances at June 30, 2012	1,975		1,975	
General Fund Contribution	1,883,977	96.61 %	1,855,354	28,623
Restricted Federal Resources				
Title I, Part A	52,509	2.69	51,712	797
Title II, Part A	13,532	0.70	13,326	206
Restricted Federal Resources Total	66,041	3.39	65,038	1,003
Total	$ 1,950,018	100.00 %	$ 1,920,392	$ 29,626

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Samuel Berliner

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 1,791,628		$ 1,736,649	$ 54,979
General Fund Reserve for Encumbrances at June 30, 2012	37,214		37,214	
General Fund Contribution	1,828,842	98.71 %	1,773,863	54,979
Restricted Federal Resources				
Title I, Part A	19,847	1.07	19,250	597
Title II, Part A	4,068	0.22	3,946	122
Restricted Federal Resources Total	23,915	1.29	23,196	719
Total	$ 1,852,757	100.00 %	$ 1,797,059	$ 55,698

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Science High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 9,227,301		$ 9,094,829	$ 132,472
General Fund Reserve for Encumbrances at June 30, 2012	37,034		37,034	
General Fund Contribution	9,264,335	96.63 %	9,131,863	132,472
Restricted Federal Resources				
Title I, Part A	255,511	2.66	251,858	3,653
Title II, Part A	68,012	0.71	67,039	973
Restricted Federal Resources Total	323,523	3.37	318,897	4,626
Total	$ 9,587,858	100.00 %	$ 9,450,760	$ 137,098

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: South Seventeenth Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 4,381,365		$ 4,281,972	$ 99,393
General Fund Reserve for Encumbrances at June 30, 2012	17,018		17,018	
General Fund Contribution	4,398,383	94.47 %	4,298,990	99,393
Restricted Federal Resources				
Title I, Part A	213,107	4.58	208,291	4,816
Title II, Part A	44,575	0.95	43,568	1,007
Restricted Federal Resources Total	257,682	5.53	251,859	5,823
Total	$ 4,656,065	100.00 %	$ 4,550,849	$ 105,216

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: South Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 2,770,818		$ 2,726,980	$ 43,838
General Fund Reserve for Encumbrances at June 30, 2012	8,597		8,597	
General Fund Contribution	2,779,415	94.81 %	2,735,577	43,838
Restricted Federal Resources				
Title I, Part A	122,017	4.16	120,093	1,924
Title II, Part A	29,983	1.03	29,510	473
Restricted Federal Resources Total	152,000	5.19	149,603	2,397
Total	$ 2,931,415	100.00 %	$ 2,885,180	$ 46,235

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Speedway Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,401,541		$ 3,336,021	$ 65,520
General Fund Reserve for Encumbrances at June 30, 2012	6,092		6,092	
General Fund Contribution	3,407,633	93.71 %	3,342,113	65,520
Restricted Federal Resources				
Title I, Part A	186,316	5.13	182,734	3,582
Title II, Part A	42,276	1.16	41,463	813
Restricted Federal Resources Total	228,592	6.29	224,197	4,395
Total	$ 3,636,225	100.00 %	$ 3,566,310	$ 69,915

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 3,596,913		$ 3,407,596	$ 189,317
General Fund Reserve for Encumbrances at June 30, 2012	10,904		10,592	312
General Fund Contribution	3,607,817	93.35 %	3,418,188	189,629
Restricted Federal Resources				
Title I, Part A	204,093	5.27	193,365	10,728
Title II, Part A	53,507	1.38	50,695	2,812
Restricted Federal Resources Total	257,600	6.65	244,060	13,540
Total	$ 3,865,417	100.00 %	$ 3,662,248	$ 203,169

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 8,057,324		$ 7,825,762	$ 231,562
General Fund Reserve for Encumbrances at June 30, 2012	35,729		35,729	
General Fund Contribution	8,093,053	96.72 %	7,861,491	231,562
Restricted Federal Resources				
Title I, Part A	226,038	2.70	219,571	6,467
Title II, Part A	48,113	0.58	46,736	1,377
Restricted Federal Resources Total	274,151	3.28	266,307	7,844
Total	$ 8,367,204	100.00 %	$ 8,127,798	$ 239,406

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 7,750,921		$ 7,329,421	$ 421,500
General Fund Reserve for Encumbrances at June 30, 2012	24,715		24,715	
General Fund Contribution	7,775,636	93.78 %	7,354,136	421,500
Restricted Federal Resources				
Title I, Part A	417,138	5.03	394,526	22,612
Title II, Part A	98,437	1.19	93,101	5,336
Restricted Federal Resources Total	515,575	6.22	487,627	27,948
Total	$ 8,291,211	100.00 %	$ 7,841,763	$ 449,448

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: University High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 6,067,275		$ 5,947,933	$ 119,342
General Fund Reserve for Encumbrances at June 30, 2012	11,334		11,235	99
General Fund Contribution	6,078,609	95.87 %	5,959,168	119,441
Restricted Federal Resources				
Title I, Part A	211,710	3.34	207,550	4,160
Title II, Part A	50,147	0.79	49,162	985
Restricted Federal Resources Total	261,857	4.13	256,712	5,145
Total	$ 6,340,466	100.00 %	$ 6,215,880	$ 124,586

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 8,852,363		$ 8,776,823	$ 75,540
General Fund Reserve for Encumbrances at June 30, 2012	30,575		22,835	7,740
General Fund Contribution	8,882,938	96.61 %	8,799,658	83,280
Restricted Federal Resources				
Title I, Part A	246,450	2.68	244,139	2,311
Title II, Part A	64,652	0.71	64,046	606
Restricted Federal Resources Total	311,102	3.39	308,185	2,917
Total	$ 9,194,040	100.00 %	$ 9,107,843	$ 86,197

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: West Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 12,023,413		$ 11,727,956	$ 295,457
General Fund Reserve for Encumbrances at June 30, 2012	75,809		75,549	260
General Fund Contribution	12,099,222	96.49 %	11,803,505	295,717
Restricted Federal Resources				
Title I, Part A	341,393	2.72	333,049	8,344
Title II, Part A	98,968	0.79	96,549	2,419
Restricted Federal Resources Total	440,361	3.51	429,599	10,763
Total	$ 12,539,583	100.00 %	$ 12,233,103	$ 306,480

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Wilson Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 7,007,664		$ 6,949,821	$ 57,843
General Fund Reserve for Encumbrances at June 30, 2012	18,221		17,561	660
General Fund Contribution	7,025,885	94.62 %	6,967,382	58,503
Restricted Federal Resources				
Title I, Part A	324,754	4.37	322,051	2,703
Title II, Part A	74,911	1.01	74,286	625
Restricted Federal Resources Total	399,665	5.38	396,337	3,328
Total	$ 7,425,550	100.00 %	$ 7,363,719	$ 61,831

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: William Brown Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Reserve for Encumbrances at June 30, 2012	$ 4,530		$ 205	$ 4,325
General Fund Contribution	4,530	100.00 %	205	4,325
Total	$ 4,530	100.00 %	$ 205	$ 4,325

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2013

School: Newark Evening

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	$ 808,724		$ 768,250	$ 40,474
General Fund Contribution	808,724	100.00 %	768,250	40,474
Total	$ 808,724	100.00 %	$ 768,250	$ 40,474

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 8,635,197	$ 427,813	$ 9,063,010	$ 8,943,419	$ 119,591
Grades 1- 5	50,214,949	1,170,991	51,385,940	51,159,278	226,662
Grades 6-8	29,073,774	636,476	29,710,250	29,596,015	114,235
Grades 9-12	46,789,131	1,545,946	48,335,077	48,240,356	94,721
Undistributed Instruction:					
Other Salaries of Instruction	4,183,123	(28,490)	4,154,633	4,043,418	111,215
Purchased Technical Services	27,319	18,350	45,669	32,612	13,057
Other Purchased Services	170,580	(6,183)	164,397	83,283	81,114
General Supplies	5,415,404	216,862	5,632,266	4,494,967	1,137,299
Textbooks	1,616,718	(278,058)	1,338,660	915,830	422,830
Other Objects	539,038	14,491	553,529	408,386	145,143
Total Regular Programs	146,665,233	3,718,198	150,383,431	147,917,564	2,465,867
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	942,174	2,700	944,874	902,935	41,939
Other Salaries of Instruction	41,287	(21,107)	20,180	19,235	945
General Supplies	17,676	(3,864)	13,812	10,732	3,080
Textbooks	5,500	(5,500)			
Other Objects	8,800		8,800	8,538	262
Total Cognitive - Mild	1,015,437	(27,771)	987,666	941,440	46,226
Cognitive - Moderate:					
Salaries of Teachers	180,447	3,800	184,247	183,344	903
Other Salaries of Instruction	65,838	1,200	67,038	66,977	61
General Supplies	28		28		28
Textbooks	1,188		1,188	1,188	
Total Cognitive - Moderate	247,501	5,000	252,501	251,509	992
Learning and/or Language Disabilities:					
Salaries of Teachers	9,313,608	280,482	9,594,090	9,393,607	200,483
Other Salaries of Instruction	712,007	(88,914)	623,093	601,293	21,800
Purchased Professional & Educational Services	82,500		82,500	26,700	55,800
General Supplies	174,857	35,458	210,315	100,452	109,863
Textbooks	87,111	(17,131)	69,980	39,872	30,108
Other Objects	16,899		16,899	8,954	7,945
Total Learning and/or Language Disabilities	10,386,982	209,895	10,596,877	10,170,878	425,999
Auditory Impairments:					
Salaries of Teachers	978,061	(69,900)	908,161	894,738	13,423
Other Salaries of Instruction	443,794	8,500	452,294	451,599	695
General Supplies	26,101		26,101	13,429	12,672
Textbooks	3,400		3,400		3,400
Total Auditory Impairments	1,451,356	(61,400)	1,389,956	1,359,766	30,190

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Behavioral Disabilities:					
Salaries of Teachers	$ 3,677,228	$ 120,349	$ 3,797,577	$ 3,668,202	$ 129,375
Other Salaries of Instruction	998,852	(20,800)	978,052	942,162	35,890
Purchased Professional & Educational Services	1,000		1,000	880	120
Purchased Technical Services	1,250		1,250		1,250
Other Purchased Services	750		750		750
General Supplies	72,025	(8,713)	63,312	55,757	7,555
Textbooks	10,860	3,697	14,557	9,922	4,635
Other Objects	790		790		790
Total Behavioral Disabilities	4,762,755	94,533	4,857,288	4,676,923	180,365
Multiple Disabilities:					
Salaries of Teachers	3,333,771	251,387	3,585,158	3,515,210	69,948
Other Salaries of Instruction	781,047	(49,307)	731,740	714,672	17,068
Purchased Professional & Educational Services	7,000	(7,000)			
General Supplies	44,839	9,102	53,941	41,342	12,599
Textbooks	10,983	(4,549)	6,434	5,780	654
Other Objects	495		495		495
Total Multiple Disabilities	4,178,135	199,633	4,377,768	4,277,004	100,764
Resource Room/Resource Center:					
Salaries of Teachers	16,096,369	(495,356)	15,601,013	15,239,473	361,540
Other Salaries of Instruction	1,972		1,972	1,972	
Purchased Professional & Educational Services	1,600		1,600	577	1,023
General Supplies	136,346	(2,637)	133,709	73,575	60,134
Textbooks	20,056	(8,533)	11,523	9,698	1,825
Total Resource Room/Resource Center	16,256,343	(506,526)	15,749,817	15,325,295	424,522
Autism:					
Salaries of Teachers	3,031,989	213,009	3,244,998	3,171,707	73,291
Other Salaries of Instruction	1,396,942	18,628	1,415,570	1,377,385	38,185
General Supplies	49,087	(6,327)	42,760	34,958	7,802
Other Objects	3,670		3,670		3,670
Total Autism	4,481,688	225,310	4,706,998	4,584,050	122,948
Total Special Education	42,780,197	138,674	42,918,871	41,586,865	1,332,006
Bilingual Education:					
Salaries of Teachers	18,232,877	(418,612)	17,814,265	17,492,401	321,864
Other Salaries of Instruction	811,280	21,600	832,880	820,555	12,325
Purchased Professional & Educational Services	60,000	(48,500)	11,500	5,500	6,000
General Supplies	171,967	(6,219)	165,748	115,066	50,682
Textbooks	61,235	(28,494)	32,741	23,732	9,009
Other Objects	6,710	(130)	6,580	804	5,776
Total Bilingual Education	19,344,069	(480,355)	18,863,714	18,458,058	405,656
School Sponsored Co-curricular Activities:					
Salaries	1,383,013	(41,083)	1,341,930	1,196,550	145,380
Purchased Professional & Educational Services	7,500		7,500	7,500	
Supplies and Materials	110,235	(38,067)	72,168	34,724	37,444
Other Objects	42,499	(1,604)	40,895	29,653	11,242
Total School Sponsored Co-curricular Activities	1,543,247	(80,754)	1,462,493	1,268,427	194,066
School Sponsored Athletics:					
Salaries	2,477,824	76,859	2,554,683	2,441,161	113,522
Purchased Services	5,195	(5,000)	195		195
Supplies and Materials	560,021	(29,299)	530,722	452,856	77,866
Other Objects	219,350		219,350	217,883	1,467
Total School Sponsored Athletics	3,262,390	42,560	3,304,950	3,111,900	193,050

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 2,491,069	$ 56,153	$ 2,547,222	$ 2,159,619	$ 387,603
Other Salaries for Instruction	93,636	92,700	186,336	170,189	16,147
Total Before/After School Programs	2,584,705	148,853	2,733,558	2,329,808	403,750
Alternative Education Programs - Instruction:					
Salaries of Teachers	3,253,172	(1,440,109)	1,813,063	1,769,438	43,625
Total Alternative Education Programs - Instruction	3,253,172	(1,440,109)	1,813,063	1,769,438	43,625
Alternative Education Programs - Support Services:					
Salaries		809,252	809,252	762,080	47,172
Total Alternative Education Programs - Support Services		809,252	809,252	762,080	47,172
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	1,676,907	(129,332)	1,547,575	1,522,470	25,105
Purchased Professional & Technical Services	358,770	48,539	407,309	242,390	164,919
Total Other Supplemental/At-Risk Programs - Instruction	2,035,677	(80,793)	1,954,884	1,764,860	190,024
Other Alternative Education Programs - Instruction:					
Salaries	248,710	200,000	448,710	448,099	611
Supplies and Materials	4,989		4,989	4,555	434
Textbooks	23,107	(20,000)	3,107	1,995	1,112
Total Other Alternative Education Programs - Instruction	276,806	180,000	456,806	454,649	2,157
Other Alternative Education Programs - Support Services:					
Salaries	318,149	(39,999)	278,150	260,805	17,345
Purchased Services	2,885		2,885		2,885
Supplies and Materials	5,131	14,060	19,191	8,124	11,067
Other Objects	2,035	5,940	7,975	1,200	6,775
Total Other Alternative Education Programs - Support Services	328,200	(19,999)	308,201	270,129	38,072
Total Instruction	222,073,696	2,935,527	225,009,223	219,693,778	5,315,445
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	5,517,686	(616,538)	4,901,148	4,780,590	120,558
Salaries of Family Liaisons/Comm Parent Inv. Specialist	1,970,368	51,818	2,022,186	1,887,290	134,896
Supplies and Materials	52,931	(2,540)	50,391	27,191	23,200
Other Objects	8,113	1,125	9,238	2,319	6,919
Total Attendance and Social Work Services	7,549,098	(566,135)	6,982,963	6,697,390	285,573
Health Services:					
Salaries	7,324,005	336,229	7,660,234	7,447,914	212,320
Supplies and Materials	114,582	(3,755)	110,827	67,801	43,026
Other Objects	5,284		5,284	4,545	739
Total Health Services	7,443,871	332,474	7,776,345	7,520,260	256,085
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	7,768,097	(472,671)	7,295,426	7,208,979	86,447
Salaries of Secretarial and Clerical Assistants	139,234	10,000	149,234	144,960	4,274
Other Salaries	824,086	(89,960)	734,126	694,745	39,381
Supplies and Materials	60,175	(2,160)	58,015	42,585	15,430
Other Objects	14,635		14,635	9,630	5,005
Total Other Support Services – Students - Regular	8,806,227	(554,791)	8,251,436	8,100,899	150,537

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	$ 5,236,071	$ 113,698	$ 5,349,769	$ 5,230,211	$ 119,558
Salaries of Other Professional Staff	7,805,913	640,300	8,446,213	8,350,512	95,701
Salaries of Secretarial and Clerical Assistants	3,617,647	16,034	3,633,681	3,571,194	62,487
Other Salaries	1,024,855	(90,900)	933,955	888,404	45,551
Salaries of Facilitators, Math & Literacy Coaches	997,750	694,779	1,692,529	1,646,335	46,194
Purchased Professional –Education Services	190,525	(99,198)	91,327	30,401	60,926
Other Purchased Professional and Technical Services	11,500		11,500	9,576	1,924
Other Purchased Services	9,002	7,000	16,002	11,580	4,422
Supplies and Materials	144,192	(1,140)	143,052	116,348	26,704
Other Objects	305,240	(6,676)	298,564	147,317	151,247
Total Improvement of Instruction Services	19,342,695	1,273,897	20,616,592	20,001,878	614,714
Educational Media/Library Services:					
Salaries	2,882,098	233,569	3,115,667	3,050,639	65,028
Salaries of Technology Coordinators	4,279,552	65,176	4,344,728	4,276,700	68,028
Purchased Professional and Technical Services	20,027	(50)	19,977	11,168	8,809
Other Purchased Services	3,705		3,705	1,740	1,965
Supplies and Materials	268,884	(13,081)	255,803	164,110	91,693
Other Objects	500		500		500
Total Educational Media/Library Services	7,454,766	285,614	7,740,380	7,504,357	236,023
Instructional Staff Training Services:					
Purchased Professional –Education Services	408,655	(2,640)	406,015	274,877	131,138
Other Purchased Services	100,000	(80,000)	20,000	10,382	9,618
Supplies and Materials	75,661	(4,545)	71,116	40,218	30,898
Other Objects	26,176	7,943	34,119	14,149	19,970
Total Instructional Staff Training Services	610,492	(79,242)	531,250	339,626	191,624
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	13,845,256	1,809,701	15,654,957	15,579,820	75,137
Salaries of Secretarial and Clerical Assistants	3,665,109	254,616	3,919,725	3,858,320	61,405
Other Salaries	424,195	(95,736)	328,459	235,752	92,707
Purchased Professional and Technical Services	4,810	6,000	10,810	5,875	4,935
Other Purchased Services	733,416	54,165	787,581	452,211	335,370
Supplies and Materials	645,917	18,780	664,697	484,172	180,525
Other Objects	388,607	(31,995)	356,612	204,864	151,748
Total Support Services – School Administration	19,707,310	2,015,531	21,722,841	20,821,014	901,827
Other Operation and Maintenance of Plant Services:					
Salaries		2,000	2,000		2,000
Total Other Operation and Maintenance of Plant Services		2,000	2,000		2,000
Security					
Salaries	8,138,059	(402,050)	7,736,009	7,464,898	271,111
General Supplies	108,619	3,844	112,463	75,208	37,255
Total Security	8,246,678	(398,206)	7,848,472	7,540,106	308,366
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	694,800	5,806	700,606	158,001	542,605
Total Student Transportation Services	694,800	5,806	700,606	158,001	542,605
Unallocated Benefits:					
Health Benefits	69,103,681	(7,360,750)	61,742,931	61,664,016	78,915
Total Unallocated Benefits	69,103,681	(7,360,750)	61,742,931	61,664,016	78,915
Total Undistributed Expenditures	148,959,618	(5,043,802)	143,915,816	140,347,547	3,568,269
Total Expenditures - Current	371,033,314	(2,108,275)	368,925,039	360,041,325	8,883,714

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	$ 37,400	$ (2,743)	$ 34,657	$ 32,250	$ 2,407
Grades 6-8	27,950	44,300	72,250	71,294	956
Grades 9-12	131,694	2,298	133,992	127,117	6,875
Special Education - Instruction:					
Resource Room/Resource Center	10,000		10,000	10,000	
Bilingual Education	6,450		6,450	6,450	
Undistributed Expenditures:					
School Administration	37,036	5,550	42,586	35,207	7,379
Operation and Maintenance of Plant Services	29,000	(20,208)	8,792	5,792	3,000
Non-Instructional Equipment	193,044	(4,629)	188,415	88,892	99,523
Total Equipment	472,574	24,568	497,142	377,002	120,140
Total Expenditures - School Based	371,505,888	(2,083,707)	369,422,181	360,418,327	9,003,854
Other Financing Sources:					
Transfers In	371,505,888	(2,083,707)	369,422,181	360,418,327	9,003,854
Total Other Financing Sources	371,505,888	(2,083,707)	369,422,181	360,418,327	9,003,854
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Abington Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 243,580	$ 5,900	$ 249,480	$ 249,355	$ 125
Grades 1- 5	1,335,735	(10,000)	1,325,735	1,324,135	1,600
Grades 6-8	651,454	11,000	662,454	661,150	1,304
Undistributed Instruction:					
Other Salaries of Instruction	128,108	1,500	129,608	129,507	101
General Supplies	67,286		67,286	57,106	10,180
Textbooks	1,000	(1,000)			
Other Objects	2,984	(2,059)	925	925	
Total Regular Programs	2,430,147	5,341	2,435,488	2,422,178	13,310
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	1,400	7,800	9,200	9,118	82
General Supplies	4,576	(4,000)	576	537	39
Total Learning and/or Language Disabilities	5,976	3,800	9,776	9,655	121
Behavioral Disabilities:					
Salaries of Teachers	56,370	3,500	59,870	59,040	830
Other Salaries of Instruction	33,416	500	33,916	33,746	170
General Supplies	2,000	(2,000)			
Total Behavioral Disabilities	91,786	2,000	93,786	92,786	1,000
Resource Room/Resource Center:					
Salaries of Teachers	309,644	17,000	326,644	324,279	2,365
General Supplies	2,344	(2,034)	310	310	
Total Resource Room/Resource Center	311,988	14,966	326,954	324,589	2,365
Total Special Education	409,750	20,766	430,516	427,030	3,486
Bilingual Education:					
Salaries of Teachers	583,532	60,000	643,532	641,749	1,783
General Supplies	2,961	(2,000)	961	898	63
Total Bilingual Education	586,493	58,000	644,493	642,647	1,846
School Sponsored Co-curricular Activities:					
Salaries	2,621	8,625	11,246	9,660	1,586
Total School Sponsored Co-curricular Activities	2,621	8,625	11,246	9,660	1,586
School Sponsored Athletics:					
Salaries	4,129	3,811	7,940		7,940
Total School Sponsored Athletics	4,129	3,811	7,940		7,940

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Abington Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 18,660	$ 10,324	$ 28,984	$ 24,016	$ 4,968
Total Before/After School Programs	18,660	10,324	28,984	24,016	4,968
Total Instruction	3,451,800	106,867	3,558,667	3,525,531	33,136
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	68,614	3,500	72,114	71,949	165
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,023	189
Supplies and Materials	33		33	33	
Total Attendance and Social Work Services	100,359	4,000	104,359	104,005	354
Health Services:					
Salaries	92,294	7,000	99,294	99,082	212
Supplies and Materials	503		503	428	75
Total Health Services	92,797	7,000	99,797	99,510	287
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	56,788	(25,000)	31,788	29,629	2,159
Total Other Support Services – Students - Regular	56,788	(25,000)	31,788	29,629	2,159
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	107,315	50	107,365	107,316	49
Salaries of Secretarial and Clerical Assistants	47,627	2,000	49,627	49,127	500
Other Salaries	87,216	3,000	90,216	90,099	117
Other Objects	5,046		5,046	3,738	1,308
Total Improvement of Instruction Services	247,204	5,050	252,254	250,280	1,974
Educational Media/Library Services:					
Salaries	56,788	6,000	62,788	62,333	455
Salaries of Technology Coordinators	105,409	3,000	108,409	108,282	127
Total Educational Media/Library Services	162,197	9,000	171,197	170,615	582
Instructional Staff Training Services:					
Purchased Professional –Education Services	15,000	(425)	14,575	14,575	
Total Instructional Staff Training Services	15,000	(425)	14,575	14,575	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	214,105	32,500	246,605	246,391	214
Salaries of Secretarial and Clerical Assistants	47,627	7,000	54,627	54,538	89
Other Salaries	2,046	600	2,646	2,381	265
Other Purchased Services	20,394	(4,618)	15,776	15,591	185
Supplies and Materials	11,505	(385)	11,120	9,216	1,904
Other Objects	2,050	4,931	6,981	1,964	5,017
Total Support Services – School Administration	297,727	40,028	337,755	330,081	7,674

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Abington Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 44,256	$ 36,354	$ 80,610	$ 77,646	$ 2,964
Total Security	44,256	36,354	80,610	77,646	2,964
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,652	(1,170)	3,482		3,482
Total Student Transportation Services	4,652	(1,170)	3,482		3,482
Unallocated Benefits:					
Health Benefits	1,135,652	(122,000)	1,013,652	1,013,388	264
Total Unallocated Benefits	1,135,652	(122,000)	1,013,652	1,013,388	264
Total Undistributed Expenditures	2,156,632	(47,163)	2,109,469	2,089,729	19,740
Total Expenditures - Current	5,608,432	59,704	5,668,136	5,615,260	52,876
Total Expenditures - School Based	5,608,432	59,704	5,668,136	5,615,260	52,876
Other Financing Sources:					
Transfers In	5,608,432	59,704	5,668,136	5,615,260	52,876
Total Other Financing Sources	5,608,432	59,704	5,668,136	5,615,260	52,876
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Alexander Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	$ 1,651,907	$ (34,991)	$ 1,616,916	$ 1,608,151	$ 8,765
Grades 6-8	148,584	63,300	211,884	211,514	370
Undistributed Instruction:					
General Supplies	59,639	(710)	58,929	50,015	8,914
Textbooks	14,268	(13,679)	589		589
Other Objects	3,355	(2,585)	770	630	140
Total Regular Programs	1,877,753	11,335	1,889,088	1,870,310	18,778
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	479,071	(83,809)	395,262	395,226	36
General Supplies	512		512	94	418
Total Resource Room/Resource Center	479,583	(83,809)	395,774	395,320	454
Total Special Education	479,583	(83,809)	395,774	395,320	454
School Sponsored Co-curricular Activities:					
Salaries	18,550		18,550	13,924	4,626
Total School Sponsored Co-curricular Activities	18,550		18,550	13,924	4,626
School Sponsored Athletics:					
Salaries	9,730		9,730	9,355	375
Supplies and Materials	750		750	623	127
Total School Sponsored Athletics	10,480		10,480	9,978	502
Before/After School Programs:					
Salaries of Teachers	24,776	(5,000)	19,776	17,758	2,018
Total Before/After School Programs	24,776	(5,000)	19,776	17,758	2,018
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000		2,000		2,000
Total Other Supplemental/At-Risk Programs - Instruction	2,000		2,000		2,000
Total Instruction	2,413,142	(77,474)	2,335,668	2,307,290	28,378
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	87,216	200	87,416	87,406	10
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	300	32,012	31,948	64
Supplies and Materials	595		595	395	200
Total Attendance and Social Work Services	119,523	500	120,023	119,749	274

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Alexander Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 91,970	$ 6,800	$ 98,770	$ 97,704	$ 1,066
Supplies and Materials	2,803	(267)	2,536	1,839	697
Total Health Services	94,773	6,533	101,306	99,543	1,763
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	145,175	(68,215)	76,960	76,936	24
Supplies and Materials	800	(360)	440	323	117
Total Other Support Services – Students - Regular	145,975	(68,575)	77,400	77,259	141
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	50,211	41,000	91,211	90,543	668
Salaries of Secretarial and Clerical Assistants	49,174		49,174	49,014	160
Salaries of Facilitators, Math & Literacy Coaches	66,158	(66,158)			
Other Objects	5,739	(2,273)	3,466	1,401	2,065
Total Improvement of Instruction Services	171,282	(27,431)	143,851	140,958	2,893
Educational Media/Library Services:					
Salaries of Technology Coordinators	63,450	(20,000)	43,450	38,164	5,286
Supplies and Materials	529		529		529
Total Educational Media/Library Services	63,979	(20,000)	43,979	38,164	5,815
Instructional Staff Training Services:					
Purchased Professional –Education Services	9,999	12,500	22,499	21,790	709
Total Instructional Staff Training Services	9,999	12,500	22,499	21,790	709
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	157,001	101,673	258,674	258,578	96
Salaries of Secretarial and Clerical Assistants	49,174	2,900	52,074	51,882	192
Other Salaries	792		792		792
Other Purchased Services		1,720	1,720	1,720	
Supplies and Materials	5,000	6,679	11,679	10,888	791
Other Objects	2,938	1,320	4,258	2,100	2,158
Total Support Services – School Administration	214,905	114,292	329,197	325,168	4,029
Security					
Salaries	67,045	(15,000)	52,045	45,260	6,785
Total Security	67,045	(15,000)	52,045	45,260	6,785
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,499	(2,374)	7,125	2,574	4,551
Total Student Transportation Services	9,499	(2,374)	7,125	2,574	4,551

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Alexander Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 1,057,891	$ (113,000)	$ 944,891	$ 943,999	$ 892
Total Unallocated Benefits	1,057,891	(113,000)	944,891	943,999	892
Total Undistributed Expenditures	1,954,871	(112,555)	1,842,316	1,814,464	27,852
Total Expenditures - Current	4,368,013	(190,029)	4,177,984	4,121,754	56,230
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	9,700	7,529	17,229	2,660	14,569
Total Equipment	9,700	7,529	17,229	2,660	14,569
Total Expenditures - School Based	4,377,713	(182,500)	4,195,213	4,124,414	70,799
Other Financing Sources:					
Transfers In	4,377,713	(182,500)	4,195,213	4,124,414	70,799
Total Other Financing Sources	4,377,713	(182,500)	4,195,213	4,124,414	70,799
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 602,772	$ 36,138	$ 638,910	$ 636,930	$ 1,980
Grades 1- 5	1,601,738	(44,716)	1,557,022	1,555,968	1,054
Grades 6-8	1,117,546	76,000	1,193,546	1,193,151	395
Undistributed Instruction:					
Other Salaries of Instruction	255,116	4,200	259,316	259,239	77
General Supplies	191,438	(1,980)	189,458	146,815	42,643
Textbooks	15,550		15,550	14,713	837
Other Objects	600		600	600	
Total Regular Programs	3,784,760	69,642	3,854,402	3,807,416	46,986
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	654,784	(42,528)	612,256	605,968	6,288
General Supplies	3,040		3,040	773	2,267
Textbooks	1,015		1,015	861	154
Total Resource Room/Resource Center	658,839	(42,528)	616,311	607,602	8,709
Total Special Education	658,839	(42,528)	616,311	607,602	8,709
Bilingual Education:					
Salaries of Teachers	1,221,335	29,000	1,250,335	1,243,288	7,047
Other Salaries of Instruction	65,554	1,700	67,254	67,111	143
General Supplies	4,560		4,560	1,121	3,439
Textbooks	3,560		3,560	3,468	92
Total Bilingual Education	1,295,009	30,700	1,325,709	1,314,988	10,721
School Sponsored Co-curricular Activities:					
Salaries	19,065	5,500	24,565	24,540	25
Total School Sponsored Co-curricular Activities	19,065	5,500	24,565	24,540	25
Before/After School Programs:					
Salaries of Teachers	51,837	(7,000)	44,837	39,219	5,618
Total Before/After School Programs	51,837	(7,000)	44,837	39,219	5,618
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	189,514	27,000	216,514	216,312	202
Total Other Supplemental/At-Risk Programs - Instruction	189,514	27,000	216,514	216,312	202
Total Instruction	5,999,024	83,314	6,082,338	6,010,077	72,261

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 56,788	$ 1,000	$ 57,788	$ 57,585	$ 203
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,422	500	32,922	32,730	192
Supplies and Materials	800		800		800
Total Attendance and Social Work Services	90,010	1,500	91,510	90,315	1,195
Health Services:					
Salaries	244,877	20,200	265,077	264,246	831
Supplies and Materials	3,365		3,365	2,389	976
Total Health Services	248,242	20,200	268,442	266,635	1,807
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	97,984	4,800	102,784	102,710	74
Supplies and Materials	2,282		2,282	2,050	232
Other Objects	85		85		85
Total Other Support Services – Students - Regular	100,351	4,800	105,151	104,760	391
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	154,716	(15,000)	139,716	131,489	8,227
Salaries of Secretarial and Clerical Assistants	73,079	500	73,579	73,343	236
Other Salaries	5,062		5,062		5,062
Salaries of Facilitators, Math & Literacy Coaches		116,806	116,806	102,956	13,850
Supplies and Materials	496		496	496	
Other Objects	6,000		6,000		6,000
Total Improvement of Instruction Services	239,353	102,306	341,659	308,284	33,375
Educational Media/Library Services:					
Salaries	103,159	1,000	104,159	103,850	309
Salaries of Technology Coordinators	89,466	2,500	91,966	91,924	42
Supplies and Materials	1,162		1,162	1,045	117
Total Educational Media/Library Services	193,787	3,500	197,287	196,819	468
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	297,366	41,000	338,366	337,729	637
Salaries of Secretarial and Clerical Assistants	73,079	3,000	76,079	76,060	19
Other Salaries	1,280	2,000	3,280	2,373	907
Other Purchased Services	29,372	(6,600)	22,772	21,649	1,123
Supplies and Materials	10,546	21	10,567	7,308	3,259
Other Objects	1,801	1,559	3,360	2,999	361
Total Support Services – School Administration	413,444	40,980	454,424	448,118	6,306
Security					
Salaries	160,434		160,434	145,377	15,057
General Supplies	1,300		1,300	1,188	112
Total Security	161,734		161,734	146,565	15,169

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 1,773,378	$ (190,000)	$ 1,583,378	$ 1,582,457	$ 921
Total Unallocated Benefits	1,773,378	(190,000)	1,583,378	1,582,457	921
Total Undistributed Expenditures	3,220,299	(16,714)	3,203,585	3,143,953	59,632
Total Expenditures - Current	9,219,323	66,600	9,285,923	9,154,030	131,893
Total Expenditures - School Based	9,219,323	66,600	9,285,923	9,154,030	131,893
Other Financing Sources:					
Transfers In	9,219,323	66,600	9,285,923	9,154,030	131,893
Total Other Financing Sources	9,219,323	66,600	9,285,923	9,154,030	131,893
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Arts High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 6-8	$ 503,092	$ 13,500	$ 516,592	$ 513,367	$ 3,225
Grades 9-12	3,525,263	(44,500)	3,480,763	3,474,455	6,308
Undistributed Instruction:					
General Supplies	269,567	(19,000)	250,567	229,968	20,599
Textbooks	25,463		25,463	23,514	1,949
Total Regular Programs	4,323,385	(50,000)	4,273,385	4,241,304	32,081
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	199,117	22,000	221,117	217,295	3,822
General Supplies	192		192	191	1
Total Resource Room/Resource Center	199,309	22,000	221,309	217,486	3,823
Total Special Education	199,309	22,000	221,309	217,486	3,823
School Sponsored Co-curricular Activities:					
Salaries	61,417	13,000	74,417	73,777	640
Total School Sponsored Co-curricular Activities	61,417	13,000	74,417	73,777	640
School Sponsored Athletics:					
Salaries	89,281		89,281	86,210	3,071
Supplies and Materials	22,425		22,425	20,691	1,734
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	121,706		121,706	116,901	4,805
Before/After School Programs:					
Salaries of Teachers	111,481	(45,000)	66,481	54,294	12,187
Total Before/After School Programs	111,481	(45,000)	66,481	54,294	12,187
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	33,000		33,000	25,532	7,468
Total Other Supplemental/At-Risk Programs - Instruction	33,000		33,000	25,532	7,468
Total Instruction	4,850,298	(60,000)	4,790,298	4,729,294	61,004
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	8,300	102,509	102,505	4
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	(20,000)	11,712		11,712
Supplies and Materials	1,098		1,098	1,062	36
Total Attendance and Social Work Services	127,019	(11,700)	115,319	103,567	11,752

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Arts High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 97,447	$ 7,000	$ 104,447	$ 101,286	$ 3,161
Supplies and Materials	1,264		1,264	812	452
Total Health Services	98,711	7,000	105,711	102,098	3,613
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	179,282	19,000	198,282	198,143	139
Other Salaries	1,332		1,332		1,332
Supplies and Materials	234		234		234
Total Other Support Services – Students - Regular	180,848	19,000	199,848	198,143	1,705
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,018	100	55,118	55,018	100
Salaries of Other Professional Staff	465,155	56,000	521,155	521,078	77
Salaries of Secretarial and Clerical Assistants	113,510	(9,000)	104,510	102,889	1,621
Other Salaries	87,216	1,000	88,216	87,232	984
Other Objects	8,934		8,934	2,434	6,500
Total Improvement of Instruction Services	729,833	48,100	777,933	768,651	9,282
Educational Media/Library Services:					
Salaries	54,590	2,500	57,090	55,769	1,321
Salaries of Technology Coordinators	100,234	4,800	105,034	104,962	72
Supplies and Materials	6,314		6,314	5,803	511
Total Educational Media/Library Services	161,138	7,300	168,438	166,534	1,904
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	171,807	31,600	203,407	203,379	28
Salaries of Secretarial and Clerical Assistants	113,510		113,510	111,662	1,848
Other Salaries	11,320	(7,000)	4,320	4,017	303
Other Purchased Services	20,021		20,021	12,257	7,764
Supplies and Materials	39,411		39,411	29,623	9,788
Other Objects	10,620		10,620	5,860	4,760
Total Support Services – School Administration	366,689	24,600	391,289	366,798	24,491
Security					
Salaries	111,308		111,308	108,108	3,200
Total Security	111,308		111,308	108,108	3,200
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,607		15,607	7,970	7,637
Total Student Transportation Services	15,607		15,607	7,970	7,637

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Arts High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 1,388,311	$ (147,000)	$ 1,241,311	$ 1,238,846	$ 2,465
Total Unallocated Benefits	1,388,311	(147,000)	1,241,311	1,238,846	2,465
Total Undistributed Expenditures	3,179,464	(52,700)	3,126,764	3,060,715	66,049
Total Expenditures - Current	8,029,762	(112,700)	7,917,062	7,790,009	127,053
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration		9,000	9,000	9,000	
Total Equipment		9,000	9,000	9,000	
Total Expenditures - School Based	8,029,762	(103,700)	7,926,062	7,799,009	127,053
Other Financing Sources:					
Transfers In	8,029,762	(103,700)	7,926,062	7,799,009	127,053
Total Other Financing Sources	8,029,762	(103,700)	7,926,062	7,799,009	127,053
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 203,686	$ 43,000	$ 246,686	$ 244,061	$ 2,625
Grades 1- 5	1,126,281	24,000	1,150,281	1,149,034	1,247
Grades 6-8	912,105	19,000	931,105	923,200	7,905
Undistributed Instruction:					
Other Salaries of Instruction	96,840		96,840	95,294	1,546
General Supplies	88,673	10,238	98,911	84,032	14,879
Textbooks	7,000	(7,000)			
Other Objects	2,045		2,045	881	1,164
Total Regular Programs	2,436,630	89,238	2,525,868	2,496,502	29,366
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	145,344	1,000	146,344	143,412	2,932
General Supplies	1,581	(1,581)			
Total Cognitive - Mild	146,925	(581)	146,344	143,412	2,932
Multiple Disabilities:					
Salaries of Teachers		50	50	38	12
Total Multiple Disabilities		50	50	38	12
Resource Room/Resource Center:					
Salaries of Teachers	103,159	55,000	158,159	157,120	1,039
Total Resource Room/Resource Center	103,159	55,000	158,159	157,120	1,039
Total Special Education	250,084	54,469	304,553	300,570	3,983
School Sponsored Co-curricular Activities:					
Salaries	15,019		15,019	11,186	3,833
Total School Sponsored Co-curricular Activities	15,019		15,019	11,186	3,833
School Sponsored Athletics:					
Salaries	8,258	1,200	9,458	9,355	103
Total School Sponsored Athletics	8,258	1,200	9,458	9,355	103
Before/After School Programs:					
Salaries of Teachers	25,355	10,000	35,355	18,031	17,324
Total Before/After School Programs	25,355	10,000	35,355	18,031	17,324
Total Instruction	2,735,346	154,907	2,890,253	2,835,644	54,609

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 164,931	$ 5,500	$ 170,431	$ 169,767	$ 664
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,262	1,000	33,262	32,732	530
Other Objects	500	(375)	125	112	13
Total Attendance and Social Work Services	197,693	6,125	203,818	202,611	1,207
Health Services:					
Salaries	91,045	7,000	98,045	97,168	877
Supplies and Materials	500		500	388	112
Total Health Services	91,545	7,000	98,545	97,556	989
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	70,500	9,000	79,500	79,160	340
Supplies and Materials	500	(500)			
Total Other Support Services – Students - Regular	71,000	8,500	79,500	79,160	340
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,072	3,000	92,072	91,622	450
Salaries of Secretarial and Clerical Assistants	50,049	1,000	51,049	50,780	269
Salaries of Facilitators, Math & Literacy Coaches	132,316	40,000	172,316	171,532	784
Other Objects	4,075	(3,094)	981	763	218
Total Improvement of Instruction Services	275,512	40,906	316,418	314,697	1,721
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	192,528	31,000	223,528	222,347	1,181
Salaries of Secretarial and Clerical Assistants	50,049	4,000	54,049	53,600	449
Other Salaries	1,672		1,672		1,672
Purchased Professional and Technical Services		6,000	6,000	5,875	125
Other Purchased Services	10,080	6,043	16,123	13,799	2,324
Supplies and Materials	4,156		4,156	4,049	107
Other Objects	5,780	(5,232)	548	400	148
Total Support Services – School Administration	264,265	41,811	306,076	300,070	6,006
Security					
Salaries	115,420	(25,000)	90,420	77,524	12,896
General Supplies	500	(500)			
Total Security	115,920	(25,500)	90,420	77,524	12,896
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,292	(4,000)	7,292	1,765	5,527
Total Student Transportation Services	11,292	(4,000)	7,292	1,765	5,527

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 891,661	$ (95,000)	$ 796,661	$ 795,665	$ 996
Total Unallocated Benefits	891,661	(95,000)	796,661	795,665	996
Total Undistributed Expenditures	1,918,888	(20,158)	1,898,730	1,869,048	29,682
Total Expenditures - Current	4,654,234	134,749	4,788,983	4,704,692	84,291
Total Expenditures - School Based	4,654,234	134,749	4,788,983	4,704,692	84,291
Other Financing Sources:					
Transfers In	4,654,234	134,749	4,788,983	4,704,692	84,291
Total Other Financing Sources	4,654,234	134,749	4,788,983	4,704,692	84,291
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bard Early College	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 1,205,217	$ 157,062	$ 1,362,279	$ 1,353,235	$ 9,044
Undistributed Instruction:					
Purchased Technical Services	210		210		210
General Supplies	207,690	118,295	325,985	219,678	106,307
Textbooks	51,600	(16,581)	35,019	33,720	1,299
Other Objects	12,893		12,893	4,274	8,619
Total Regular Programs	1,477,610	258,776	1,736,386	1,610,907	125,479
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	66,158		66,158	60,037	6,121
General Supplies	1,000		1,000	846	154
Total Resource Room/Resource Center	67,158		67,158	60,883	6,275
Total Special Education	67,158		67,158	60,883	6,275
School Sponsored Co-curricular Activities:					
Salaries	30,649	(25,395)	5,254		5,254
Supplies and Materials	10,000	(9,000)	1,000	507	493
Total School Sponsored Co-curricular Activities	40,649	(34,395)	6,254	507	5,747
School Sponsored Athletics:					
Salaries	46,732	(9,995)	36,737	36,735	2
Supplies and Materials	50,000	(40,654)	9,346	1,393	7,953
Total School Sponsored Athletics	96,732	(50,649)	46,083	38,128	7,955
Before/After School Programs:					
Salaries of Teachers	80,882	(15,500)	65,382	65,168	214
Total Before/After School Programs	80,882	(15,500)	65,382	65,168	214
Total Instruction	1,763,031	158,232	1,921,263	1,775,593	145,670
Undistributed Expenditures:					
Health Services:					
Salaries	44,592	(33,500)	11,092	8,470	2,622
Supplies and Materials	1,800		1,800	725	1,075
Total Health Services	46,392	(33,500)	12,892	9,195	3,697
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	57,650	4,200	61,850	61,766	84
Total Other Support Services – Students - Regular	57,650	4,200	61,850	61,766	84

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bard Early College	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Improvement of Instruction Services:					
Salaries of Other Professional Staff	$ 90,778	$ 118,878	$ 209,656	$ 209,581	$ 75
Salaries of Secretarial and Clerical Assistants	40,844	2,700	43,544	43,354	190
Salaries of Facilitators, Math & Literacy Coaches	124,528	(124,528)			
Other Objects	3,000		3,000	602	2,398
Total Improvement of Instruction Services	259,150	(2,950)	256,200	253,537	2,663
Educational Media/Library Services:					
Salaries	61,200	3,300	64,500	64,414	86
Supplies and Materials	50,500		50,500	31,049	19,451
Total Educational Media/Library Services	111,700	3,300	115,000	95,463	19,537
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	139,768	(14,312)	125,456	124,802	654
Salaries of Secretarial and Clerical Assistants	40,844	8,500	49,344	49,258	86
Other Salaries	800	400	1,200	1,152	48
Other Purchased Services		2,201	2,201	250	1,951
Supplies and Materials	32,000	(11,733)	20,267	16,158	4,109
Other Objects	5,764	(5,038)	726	654	72
Total Support Services – School Administration	219,176	(19,982)	199,194	192,274	6,920
Security					
Salaries	78,905	(10,000)	68,905	62,926	5,979
Total Security	78,905	(10,000)	68,905	62,926	5,979
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000		7,000		7,000
Total Student Transportation Services	7,000		7,000		7,000
Unallocated Benefits:					
Health Benefits	276,165	(29,000)	247,165	246,433	732
Total Unallocated Benefits	276,165	(29,000)	247,165	246,433	732
Total Undistributed Expenditures	1,056,138	(87,932)	968,206	921,594	46,612
Total Expenditures - Current	2,819,169	70,300	2,889,469	2,697,187	192,282

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bard Early College	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	$ 8,500		$ 8,500	$ 4,345	$ 4,155
Total Equipment	8,500		8,500	4,345	4,155
Total Expenditures - School Based	2,827,669	$ 70,300	2,897,969	2,701,532	196,437
Other Financing Sources:					
Transfers In	2,827,669	70,300	2,897,969	2,701,532	196,437
Total Other Financing Sources	2,827,669	70,300	2,897,969	2,701,532	196,437
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Barringer High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 6,051,131	$ 258,757	$ 6,309,888	$ 6,277,228	$ 32,660
Undistributed Instruction:					
Other Purchased Services	19,012		19,012	6,609	12,403
General Supplies	141,558	10,000	151,558	123,097	28,461
Textbooks	146,686	(35,000)	111,686	78,015	33,671
Other Objects	15,820		15,820	6,550	9,270
Total Regular Programs	6,374,207	233,757	6,607,964	6,491,499	116,465
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	1,233,395	32,000	1,265,395	1,260,177	5,218
Other Salaries of Instruction	256,110	6,000	262,110	261,345	765
General Supplies	5,645		5,645		5,645
Textbooks	3,522		3,522	3,522	
Total Learning and/or Language Disabilities	1,498,672	38,000	1,536,672	1,525,044	11,628
Behavioral Disabilities:					
Salaries of Teachers	56,773	2,000	58,773	56,531	2,242
Other Salaries of Instruction	33,416	(20,000)	13,416	2,182	11,234
Total Behavioral Disabilities	90,189	(18,000)	72,189	58,713	13,476
Resource Room/Resource Center:					
Salaries of Teachers	1,301,844	(401,757)	900,087	815,952	84,135
Total Resource Room/Resource Center	1,301,844	(401,757)	900,087	815,952	84,135
Total Special Education	2,890,705	(381,757)	2,508,948	2,399,709	109,239
Bilingual Education:					
Salaries of Teachers	777,815	(20,000)	757,815	733,393	24,422
Total Bilingual Education	777,815	(20,000)	757,815	733,393	24,422
School Sponsored Co-curricular Activities:					
Salaries	53,202	1,500	54,702	54,269	433
Supplies and Materials	200		200		200
Total School Sponsored Co-curricular Activities	53,402	1,500	54,902	54,269	633
School Sponsored Athletics:					
Salaries	208,852	(1,500)	207,352	201,826	5,526
Supplies and Materials	48,239	15,000	63,239	54,729	8,510
Other Objects	20,000		20,000	20,000	
Total School Sponsored Athletics	277,091	13,500	290,591	276,555	14,036
Before/After School Programs:					
Salaries of Teachers	23,162		23,162	22,323	839
Total Before/After School Programs	23,162		23,162	22,323	839

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Barringer High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	$ 4,239	$ 5,000	$ 9,239	$ 4,239	$ 5,000
Total Other Supplemental/At-Risk Programs - Instruction	4,239	5,000	9,239	4,239	5,000
Total Instruction	10,400,621	(148,000)	10,252,621	9,981,987	270,634
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	1,100,874	(370,000)	730,874	694,641	36,233
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,023	189
Supplies and Materials	400		400		400
Total Attendance and Social Work Services	1,132,986	(369,500)	763,486	726,664	36,822
Health Services:					
Salaries	176,892		176,892	176,311	581
Supplies and Materials	1,986		1,986	131	1,855
Total Health Services	178,878		178,878	176,442	2,436
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	107,135	13,000	120,135	119,290	845
Other Salaries	249,420	(75,000)	174,420	161,387	13,033
Supplies and Materials	5,198		5,198	5,024	174
Total Other Support Services – Students - Regular	361,753	(62,000)	299,753	285,701	14,052
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	243,593	4,050	247,643	242,594	5,049
Salaries of Other Professional Staff	1,091,519	(49,500)	1,042,019	1,026,163	15,856
Salaries of Secretarial and Clerical Assistants	186,883	(25,000)	161,883	151,210	10,673
Other Salaries	217,188	(50,000)	167,188	145,465	21,723
Other Objects	8,069		8,069	3,053	5,016
Total Improvement of Instruction Services	1,747,252	(120,450)	1,626,802	1,568,485	58,317
Educational Media/Library Services:					
Salaries	120,285	(50,000)	70,285	63,230	7,055
Salaries of Technology Coordinators	116,428	45,000	161,428	159,849	1,579
Purchased Professional and Technical Services	3,767		3,767		3,767
Supplies and Materials	5,806		5,806	414	5,392
Total Educational Media/Library Services	246,286	(5,000)	241,286	223,493	17,793
Instructional Staff Training Services:					
Purchased Professional –Education Services	756		756	478	278
Supplies and Materials	280		280		280
Total Instructional Staff Training Services	1,036		1,036	478	558

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Barringer High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 353,715	$ 47,000	$ 400,715	$ 400,597	$ 118
Salaries of Secretarial and Clerical Assistants	186,883	(20,000)	166,883	161,493	5,390
Other Salaries	9,964	500	10,464	9,230	1,234
Other Purchased Services	30,000		30,000	13,341	16,659
Supplies and Materials	85,687	15,000	100,687	76,114	24,573
Other Objects	5,000		5,000	5,000	
Total Support Services – School Administration	671,249	42,500	713,749	665,775	47,974
Security					
Salaries	476,030	(65,775)	410,255	399,998	10,257
Total Security	476,030	(65,775)	410,255	399,998	10,257
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,477		17,477	6,432	11,045
Total Student Transportation Services	17,477		17,477	6,432	11,045
Unallocated Benefits:					
Health Benefits	3,585,044	(380,000)	3,205,044	3,199,080	5,964
Total Unallocated Benefits	3,585,044	(380,000)	3,205,044	3,199,080	5,964
Total Undistributed Expenditures	8,417,991	(960,225)	7,457,766	7,252,548	205,218
Total Expenditures - Current	18,818,612	(1,108,225)	17,710,387	17,234,535	475,852
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Operation and Maintenance of Plant Services	13,000	(10,000)	3,000		3,000
Total Equipment	13,000	(10,000)	3,000		3,000
Total Expenditures - School Based	18,831,612	(1,118,225)	17,713,387	17,234,535	478,852
Other Financing Sources:					
Transfers In	18,831,612	(1,118,225)	17,713,387	17,234,535	478,852
Total Other Financing Sources	18,831,612	(1,118,225)	17,713,387	17,234,535	478,852
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 257,628	$ 8,500	$ 266,128	$ 262,455	$ 3,673
Grades 1- 5	1,220,403	71,000	1,291,403	1,290,604	799
Grades 6-8	370,703	(108,000)	262,703	254,159	8,544
Undistributed Instruction:					
Other Salaries of Instruction	99,254	(30,000)	69,254	63,373	5,881
General Supplies	47,231		47,231	37,535	9,696
Textbooks	51,631		51,631	44,251	7,380
Other Objects	912		912		912
Total Regular Programs	2,047,762	(58,500)	1,989,262	1,952,377	36,885
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		50	50	34	16
Total Learning and/or Language Disabilities		50	50	34	16
Multiple Disabilities:					
Salaries of Teachers	54,400	3,000	57,400	56,611	789
Other Salaries of Instruction	33,132	500	33,632	33,442	190
General Supplies	2,000		2,000	1,725	275
Total Multiple Disabilities	89,532	3,500	93,032	91,778	1,254
Resource Room/Resource Center:					
Salaries of Teachers	106,523	9,000	115,523	114,431	1,092
General Supplies	1,047		1,047		1,047
Textbooks	2,000		2,000	1,937	63
Total Resource Room/Resource Center	109,570	9,000	118,570	116,368	2,202
Total Special Education	199,102	12,550	211,652	208,180	3,472
School Sponsored Co-curricular Activities:					
Salaries	1,323	6,069	7,392	1,272	6,120
Total School Sponsored Co-curricular Activities	1,323	6,069	7,392	1,272	6,120
School Sponsored Athletics:					
Salaries	8,258	4,129	12,387	11,910	477
Total School Sponsored Athletics	8,258	4,129	12,387	11,910	477
Before/After School Programs:					
Salaries of Teachers	39,675		39,675	25,850	13,825
Total Before/After School Programs	39,675		39,675	25,850	13,825

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 96,234		$ 96,234	$ 96,234	
Total Other Supplemental/At-Risk Programs - Instruction	96,234		96,234	96,234	
Total Instruction	2,392,354	$ (35,752)	2,356,602	2,295,823	$ 60,779
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	94,689	520
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	1,000	32,712	32,016	696
Total Attendance and Social Work Services	125,921	2,000	127,921	126,705	1,216
Health Services:					
Salaries	89,176	7,000	96,176	94,980	1,196
Supplies and Materials	6,342		6,342	5,247	1,095
Total Health Services	95,518	7,000	102,518	100,227	2,291
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	90,982	1,500	92,482	91,996	486
Total Other Support Services – Students - Regular	90,982	1,500	92,482	91,996	486
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	50,211		50,211	49,775	436
Salaries of Secretarial and Clerical Assistants	45,712	1,000	46,712	46,395	317
Salaries of Facilitators, Math & Literacy Coaches	66,158	53,000	119,158	118,259	899
Purchased Professional –Education Services	20,000	(10,198)	9,802		9,802
Other Objects	4,609		4,609	2,647	1,962
Total Improvement of Instruction Services	186,690	43,802	230,492	217,076	13,416
Educational Media/Library Services:					
Salaries	90,982	3,000	93,982	93,507	475
Salaries of Technology Coordinators	93,232	3,500	96,732	96,268	464
Supplies and Materials	10,086		10,086	2,288	7,798
Total Educational Media/Library Services	194,300	6,500	200,800	192,063	8,737
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	169,004	26,000	195,004	193,436	1,568
Salaries of Secretarial and Clerical Assistants	45,712	3,500	49,212	49,034	178
Other Salaries	2,240		2,240	2,057	183
Supplies and Materials	5,232		5,232	3,540	1,692
Other Objects	3,650		3,650	1,466	2,184
Total Support Services – School Administration	225,838	29,500	255,338	249,533	5,805

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 128,829		$ 128,829	$ 124,182	$ 4,647
General Supplies	1,500		1,500	1,188	312
Total Security	130,329		130,329	125,370	4,959
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,500		2,500	2,122	378
Total Student Transportation Services	2,500		2,500	2,122	378
Unallocated Benefits:					
Health Benefits	1,017,639	$ (109,000)	908,639	908,081	558
Total Unallocated Benefits	1,017,639	(109,000)	908,639	908,081	558
Total Undistributed Expenditures	2,069,717	(18,698)	2,051,019	2,013,173	37,846
Total Expenditures - Current	4,462,071	(54,450)	4,407,621	4,308,996	98,625
Total Expenditures - School Based	4,462,071	(54,450)	4,407,621	4,308,996	98,625
Other Financing Sources:					
Transfers In	4,462,071	(54,450)	4,407,621	4,308,996	98,625
Total Other Financing Sources	4,462,071	(54,450)	4,407,621	4,308,996	98,625
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Boylan Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 156,919	$ 48,000	$ 204,919	$ 203,830	$ 1,089
Grades 1- 5	111,799	27,000	138,799	137,927	872
Undistributed Instruction:					
Other Salaries of Instruction	98,544		98,544	87,226	11,318
Other Objects	1,600	(510)	1,090	1,090	
Total Regular Programs	391,002	75,715	466,717	437,260	29,457
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	55,168	4,000	59,168	56,395	2,773
Total Resource Room/Resource Center	55,168	4,000	59,168	56,395	2,773
Total Special Education	55,168	4,000	59,168	56,395	2,773
Total Instruction	446,170	79,715	525,885	493,655	32,230
Undistributed Expenditures:					
Health Services:					
Salaries	91,970	9,000	100,970	100,335	635
Supplies and Materials	2,479		2,479	1,996	483
Total Health Services	94,449	9,000	103,449	102,331	1,118
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	23,731	1,000	24,731	24,481	250
Total Improvement of Instruction Services	23,731	1,000	24,731	24,481	250
Support Services – School Administration:					
Salaries of Secretarial and Clerical Assistants	23,731	5,000	28,731	28,373	358
Other Salaries	792		792		792
Supplies and Materials	760		760	760	
Other Objects	1,400		1,400	1,361	39
Total Support Services – School Administration	26,683	5,000	31,683	30,494	1,189
Security					
Salaries	36,367		36,367	35,189	1,178
Total Security	36,367		36,367	35,189	1,178
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,849	(715)	2,134	155	1,979
Total Student Transportation Services	2,849	(715)	2,134	155	1,979

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Boylan Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 284,992	$ (30,000)	$ 254,992	$ 254,310	$ 682
Total Unallocated Benefits	284,992	(30,000)	254,992	254,310	682
Total Undistributed Expenditures	469,071	(15,715)	453,356	446,960	6,396
Total Expenditures - Current	915,241	64,000	979,241	940,615	38,626
Total Expenditures - School Based	915,241	64,000	979,241	940,615	38,626
Other Financing Sources:					
Transfers In	915,241	64,000	979,241	940,615	38,626
Total Other Financing Sources	915,241	64,000	979,241	940,615	38,626
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bragaw Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 143,784	$ 27,150	$ 170,934	$ 170,815	$ 119
Grades 1- 5	748,433	88,000	836,433	835,451	982
Grades 6-8	548,280	160,000	708,280	707,081	1,199
Undistributed Instruction:					
Other Salaries of Instruction	65,554	1,000	66,554	66,441	113
Purchased Technical Services	320		320	159	161
General Supplies	49,345	(5,400)	43,945	40,704	3,241
Textbooks	7,046		7,046	6,953	93
Total Regular Programs	1,562,762	270,750	1,833,512	1,827,604	5,908
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	67,558	34,000	101,558	99,526	2,032
General Supplies	10,000		10,000	10,000	
Total Learning and/or Language Disabilities	77,558	34,000	111,558	109,526	2,032
Behavioral Disabilities:					
Salaries of Teachers	143,883	(19,950)	123,933	116,425	7,508
Total Behavioral Disabilities	143,883	(19,950)	123,933	116,425	7,508
Total Special Education	221,441	14,050	235,491	225,951	9,540
School Sponsored Co-curricular Activities:					
Salaries	10,916	50	10,966	10,922	44
Total School Sponsored Co-curricular Activities	10,916	50	10,966	10,922	44
School Sponsored Athletics:					
Salaries		5,400	5,400	3,970	1,430
Total School Sponsored Athletics		5,400	5,400	3,970	1,430
Before/After School Programs:					
Salaries of Teachers	30,000	1,400	31,400	27,348	4,052
Total Before/After School Programs	30,000	1,400	31,400	27,348	4,052
Total Instruction	1,825,119	291,650	2,116,769	2,095,795	20,974
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,019	193
Total Attendance and Social Work Services	31,712	500	32,212	32,019	193

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bragaw Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 88,766	$ 7,000	$ 95,766	$ 95,400	$ 366
Supplies and Materials	1,133		1,133	623	510
Total Health Services	89,899	7,000	96,899	96,023	876
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	80,725	6,000	86,725	85,975	750
Total Other Support Services – Students - Regular	80,725	6,000	86,725	85,975	750
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	39,839	4,000	43,839	43,508	331
Other Objects	4,866		4,866	3,537	1,329
Total Improvement of Instruction Services	44,705	4,000	48,705	47,045	1,660
Educational Media/Library Services:					
Salaries of Technology Coordinators	89,466		89,466	82,769	6,697
Supplies and Materials	495		495		495
Total Educational Media/Library Services	89,961		89,961	82,769	7,192
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	122,123	17,000	139,123	138,406	717
Salaries of Secretarial and Clerical Assistants	39,839	6,000	45,839	45,048	791
Other Salaries	2,600		2,600	1,992	608
Other Purchased Services	19,731		19,731	16,559	3,172
Other Objects	1,160		1,160	945	215
Total Support Services – School Administration	185,453	23,000	208,453	202,950	5,503
Security					
Salaries	114,947	1,000	115,947	115,792	155
General Supplies	3,000		3,000		3,000
Total Security	117,947	1,000	118,947	115,792	3,155
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,624		6,624	2,111	4,513
Total Student Transportation Services	6,624		6,624	2,111	4,513

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bragaw Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 575,692	$ (61,000)	$ 514,692	$ 513,713	$ 979
Total Unallocated Benefits	575,692	(61,000)	514,692	513,713	979
Total Undistributed Expenditures	1,222,718	(19,500)	1,203,218	1,178,397	24,821
Total Expenditures - Current	3,047,837	272,150	3,319,987	3,274,192	45,795
Total Expenditures - School Based	3,047,837	272,150	3,319,987	3,274,192	45,795
Other Financing Sources:					
Transfers In	3,047,837	272,150	3,319,987	3,274,192	45,795
Total Other Financing Sources	3,047,837	272,150	3,319,987	3,274,192	45,795
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Branch Brook	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 54,748	$ 2,100	$ 56,848	$ 56,757	$ 91
Grades 1- 5	557,323	34,000	591,323	590,321	1,002
Undistributed Instruction:					
Other Salaries of Instruction	31,712	310	32,022	32,021	1
General Supplies	6,611		6,611	4,455	2,156
Textbooks	500		500	479	21
Total Regular Programs	650,894	36,410	687,304	684,033	3,271
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	109,853	(8,500)	101,353	97,686	3,667
General Supplies	5,558		5,558	5,115	443
Total Multiple Disabilities	115,411	(8,500)	106,911	102,801	4,110
Resource Room/Resource Center:					
Salaries of Teachers	95,737	5,000	100,737	99,528	1,209
General Supplies	1,000		1,000	985	15
Total Resource Room/Resource Center	96,737	5,000	101,737	100,513	1,224
Total Special Education	212,148	(3,500)	208,648	203,314	5,334
Bilingual Education:					
Salaries of Teachers	31,090	2,500	33,590	32,872	718
General Supplies	448		448	199	249
Total Bilingual Education	31,538	2,500	34,038	33,071	967
Before/After School Programs:					
Salaries of Teachers	7,992	3,100	11,092	11,066	26
Total Before/After School Programs	7,992	3,100	11,092	11,066	26
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	96,234		96,234	96,234	
Total Other Supplemental/At-Risk Programs - Instruction	96,234		96,234	96,234	
Total Instruction	998,806	38,510	1,037,316	1,027,718	9,598

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Branch Brook	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Health Services:					
Salaries	$ 95,029	$ 20,000	$ 115,029	$ 100,835	$ 14,194
Supplies and Materials	1,032		1,032	871	161
Total Health Services	96,061	20,000	116,061	101,706	14,355
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff		96,000	96,000	95,178	822
Total Other Support Services – Students - Regular		96,000	96,000	95,178	822
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	22,856	50	22,906	22,856	50
Other Objects	3,611		3,611	3,256	355
Total Improvement of Instruction Services	26,467	50	26,517	26,112	405
Educational Media/Library Services:					
Salaries	28,394	100	28,494	28,492	2
Supplies and Materials	38		38	33	5
Total Educational Media/Library Services	28,432	100	28,532	28,525	7
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	122,123	18,000	140,123	139,220	903
Salaries of Secretarial and Clerical Assistants	22,856	1,000	23,856	23,286	570
Other Salaries	1,120	30	1,150	1,143	7
Supplies and Materials	8		8	5	3
Other Objects	4,088		4,088	3,915	173
Total Support Services – School Administration	150,195	19,030	169,225	167,569	1,656
Security					
Salaries	38,527	500	39,027	38,849	178
Total Security	38,527	500	39,027	38,849	178
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	241		241		241
Total Student Transportation Services	241		241		241

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Branch Brook	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 310,327	$ (33,000)	$ 277,327	$ 276,917	$ 410
Total Unallocated Benefits	310,327	(33,000)	277,327	276,917	410
Total Undistributed Expenditures	650,250	102,680	752,930	734,856	18,074
Total Expenditures - Current	1,649,056	141,190	1,790,246	1,762,574	27,672
Total Expenditures - School Based	1,649,056	141,190	1,790,246	1,762,574	27,672
Other Financing Sources:					
Transfers In	1,649,056	141,190	1,790,246	1,762,574	27,672
Total Other Financing Sources	1,649,056	141,190	1,790,246	1,762,574	27,672
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bruce Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten		$ 500	$ 500	$ 140	$ 360
Grades 1- 5	$ 148,557	28,000	176,557	172,881	3,676
Grades 6-8		8,000	8,000	7,792	208
Undistributed Instruction:					
General Supplies	1,967	4,550	6,517	6,500	17
Total Regular Programs	150,524	41,050	191,574	187,313	4,261
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	623,343	(70,000)	553,343	548,368	4,975
Other Salaries of Instruction	330,512	7,500	338,012	337,713	299
General Supplies	20,622		20,622	8,272	12,350
Textbooks	3,400		3,400		3,400
Total Auditory Impairments	977,877	(62,500)	915,377	894,353	21,024
Total Special Education	977,877	(62,500)	915,377	894,353	21,024
School Sponsored Co-curricular Activities:					
Salaries	1,323		1,323		1,323
Total School Sponsored Co-curricular Activities	1,323		1,323		1,323
Before/After School Programs:					
Salaries of Teachers	4,000	2,000	6,000	5,908	92
Total Before/After School Programs	4,000	2,000	6,000	5,908	92
Total Instruction	1,133,724	(19,450)	1,114,274	1,087,574	26,700
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,132	13,500	46,632	46,211	421
Total Attendance and Social Work Services	33,132	13,500	46,632	46,211	421
Health Services:					
Salaries	88,126	7,000	95,126	94,572	554
Supplies and Materials	1,000		1,000	730	270
Total Health Services	89,126	7,000	96,126	95,302	824
Improvement of Instruction Services:					
Salaries of Other Professional Staff	40,075	3,000	43,075	42,458	617
Salaries of Secretarial and Clerical Assistants	23,731		23,731	23,618	113
Other Objects	1,500		1,500	217	1,283
Total Improvement of Instruction Services	65,306	3,000	68,306	66,293	2,013

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Bruce Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Educational Media/Library Services:					
Salaries of Technology Coordinators	$ 48,503	$ 4,000	$ 52,503	$ 52,255	$ 248
Total Educational Media/Library Services	48,503	4,000	52,503	52,255	248
Support Services – School Administration:					
Salaries of Secretarial and Clerical Assistants	23,731	1,500	25,231	25,138	93
Other Salaries	792	2,000	2,792	1,187	1,605
Other Objects	1,500		1,500	1,500	-
Total Support Services – School Administration	26,023	3,500	29,523	27,825	1,698
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,450	(4,550)	4,900	2,586	2,314
Total Student Transportation Services	9,450	(4,550)	4,900	2,586	2,314
Unallocated Benefits:					
Health Benefits	334,545	(36,000)	298,545	298,528	17
Total Unallocated Benefits	334,545	(36,000)	298,545	298,528	17
Total Undistributed Expenditures	606,085	(9,550)	596,535	589,000	7,535
Total Expenditures - Current	1,739,809	(29,000)	1,710,809	1,676,574	34,235
Total Expenditures - School Based	1,739,809	(29,000)	1,710,809	1,676,574	34,235
Other Financing Sources:					
Transfers In	1,739,809	(29,000)	1,710,809	1,676,574	34,235
Total Other Financing Sources	1,739,809	(29,000)	1,710,809	1,676,574	34,235
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Burnet Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Undistributed Instruction:					
General Supplies	$ 8,292		$ 8,292	$ 5,469	$ 2,823
Other Objects	415		415		415
Total Regular Programs	8,707		8,707	5,469	3,238
Before/After School Programs:					
Salaries of Teachers		$ 14,000	14,000	12,707	1,293
Total Before/After School Programs		14,000	14,000	12,707	1,293
Total Instruction	8,707	14,000	22,707	18,176	4,531
Undistributed Expenditures:					
Improvement of Instruction Services:					
Supplies and Materials	873		873	873	
Other Objects	505		505	263	242
Total Improvement of Instruction Services	1,378		1,378	1,136	242
Educational Media/Library Services:					
Salaries of Technology Coordinators		25,000	25,000	24,904	96
Total Educational Media/Library Services		25,000	25,000	24,904	96
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors		4,000	4,000	3,655	345
Total Support Services – School Administration		4,000	4,000	3,655	345
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	1,462		1,462		1,462
Total Student Transportation Services	1,462		1,462		1,462
Total Undistributed Expenditures	2,840	29,000	31,840	29,695	2,145
Total Expenditures - Current	11,547	43,000	54,547	47,871	6,676
Total Expenditures - School Based	11,547	43,000	54,547	47,871	6,676
Other Financing Sources:					
Transfers In	11,547	43,000	54,547	47,871	6,676
Total Other Financing Sources	11,547	43,000	54,547	47,871	6,676
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 137,925	$ 24,000	$ 161,925	$ 161,386	$ 539
Grades 1- 5	892,730	(45,000)	847,730	838,010	9,720
Grades 6-8	476,262	(79,991)	396,271	390,094	6,177
Undistributed Instruction:					
Other Salaries of Instruction	66,427	1,000	67,427	65,072	2,355
General Supplies	35,187	3,020	38,207	34,963	3,244
Textbooks	400		400		400
Other Objects	4,543		4,543	3,484	1,059
Total Regular Programs	1,613,474	(96,971)	1,516,503	1,493,009	23,494
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	69,588	500	70,088	51,904	18,184
General Supplies	2,000	(2,000)			
Other Objects	200		200		200
Total Cognitive - Mild	71,788	(1,500)	70,288	51,904	18,384
Learning and/or Language Disabilities:					
Salaries of Teachers	279,460	136,991	416,451	415,819	632
Other Salaries of Instruction	32,107	1,000	33,107	32,731	376
General Supplies	3,040		3,040	146	2,894
Textbooks	3,000	(2,700)	300		300
Other Objects	250		250		250
Total Learning and/or Language Disabilities	317,857	135,291	453,148	448,696	4,452
Behavioral Disabilities:					
Salaries of Teachers	74,014	(22,000)	52,014	46,903	5,111
Other Salaries of Instruction	128,428	3,500	131,928	131,659	269
General Supplies	2,000	(1,525)	475	475	
Textbooks	900	(900)			
Other Objects	200		200		200
Total Behavioral Disabilities	205,542	(20,925)	184,617	179,037	5,580
Multiple Disabilities:					
Salaries of Teachers	140,283	(5,000)	135,283	118,726	16,557
Other Salaries of Instruction	32,107	1,300	33,407	33,333	74
General Supplies	2,000	(2,000)			
Textbooks	200		200		200
Other Objects	175		175		175
Total Multiple Disabilities	174,765	(5,700)	169,065	152,059	17,006
Resource Room/Resource Center:					
Salaries of Teachers	622,755	(110,000)	512,755	504,153	8,602
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	624,755	(110,000)	514,755	504,153	10,602
Autism:					
Salaries of Teachers	492,651	(87,000)	405,651	400,055	5,596
Other Salaries of Instruction	192,642	8,600	201,242	201,221	21
General Supplies	4,000		4,000	2,124	1,876
Other Objects	280		280		280
Total Autism	689,573	(78,400)	611,173	603,400	7,773

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Total Special Education	$ 2,084,280	$ (81,234)	$ 2,003,046	$ 1,939,249	$ 63,797
Bilingual Education:					
Salaries of Teachers	153,744		153,744	118,724	35,020
General Supplies	1,500		1,500		1,500
Total Bilingual Education	155,244		155,244	118,724	36,520
School Sponsored Co-curricular Activities:					
Salaries	4,781	12,167	16,948	16,271	677
Total School Sponsored Co-curricular Activities	4,781	12,167	16,948	16,271	677
School Sponsored Athletics:					
Salaries		8,233	8,233	7,940	293
Total School Sponsored Athletics		8,233	8,233	7,940	293
Before/After School Programs:					
Salaries of Teachers	29,600		29,600	888	28,712
Other Salaries for Instruction	740		740		740
Total Before/After School Programs	30,340		30,340	888	29,452
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	1,500	4,834	6,334	2,300	4,034
Total Other Supplemental/At-Risk Programs - Instruction	1,500	4,834	6,334	2,300	4,034
Total Instruction	3,889,619	(152,971)	3,736,648	3,578,381	158,267
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	91,277	(45,000)	46,277	41,140	5,137
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107		32,107	29,924	2,183
Total Attendance and Social Work Services	123,384	(45,000)	78,384	71,064	7,320
Health Services:					
Salaries	88,898	8,500	97,398	97,184	214
Supplies and Materials	1,582		1,582	270	1,312
Total Health Services	90,480	8,500	98,980	97,454	1,526
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	173,581	(10,000)	163,581	161,379	2,202
Supplies and Materials	500		500		500
Total Other Support Services – Students - Regular	174,081	(10,000)	164,081	161,379	2,702
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,320		51,320	45,813	5,507
Salaries of Secretarial and Clerical Assistants	44,994		44,994	43,175	1,819
Other Objects	3,563		3,563	510	3,053
Total Improvement of Instruction Services	99,877		99,877	89,498	10,379
Educational Media/Library Services:					
Salaries	66,158	30,000	96,158	95,178	980
Salaries of Technology Coordinators	71,271	20,000	91,271	90,902	369
Supplies and Materials	5,922	(4,834)	1,088	166	922
Total Educational Media/Library Services	143,351	45,166	188,517	186,246	2,271

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Instructional Staff Training Services:					
Purchased Professional –Education Services	$ 10,000	$ (7,000)	$ 3,000	$ 3,000	
Supplies and Materials	3,750	(3,750)			
Total Instructional Staff Training Services	13,750	(10,750)	3,000	3,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	278,687		278,687	276,774	$ 1,913
Salaries of Secretarial and Clerical Assistants	44,994	1,200	46,194	46,149	45
Other Salaries	1,125	500	1,625	1,577	48
Other Purchased Services	28,022		28,022	20,229	7,793
Supplies and Materials	898	(650)	248	234	14
Other Objects	14,720	(14,020)	700	700	
Total Support Services – School Administration	368,446	(12,970)	355,476	345,663	9,813
Security					
Salaries	121,832	800	122,632	122,115	517
General Supplies	800		800		800
Total Security	122,632	800	123,432	122,115	1,317
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,688	9,125	22,813	5,244	17,569
Total Student Transportation Services	13,688	9,125	22,813	5,244	17,569
Unallocated Benefits:					
Health Benefits	1,581,384	(170,000)	1,411,384	1,411,133	251
Total Unallocated Benefits	1,581,384	(170,000)	1,411,384	1,411,133	251
Total Undistributed Expenditures	2,731,073	(185,129)	2,545,944	2,492,796	53,148
Total Expenditures - Current	6,620,692	(338,100)	6,282,592	6,071,177	211,415
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	3,000	(3,000)			
Total Equipment	3,000	(3,000)			
Total Expenditures - School Based	6,623,692	(341,100)	6,282,592	6,071,177	211,415
Other Financing Sources:					
Transfers In	6,623,692	(341,100)	6,282,592	6,071,177	211,415
Total Other Financing Sources	6,623,692	(341,100)	6,282,592	6,071,177	211,415
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 3,696,122	$ 55,000	$ 3,751,122	$ 3,749,267	$ 1,855
Undistributed Instruction:					
Other Purchased Services	10,000		10,000	1,760	8,240
General Supplies	89,596	2,500	92,096	57,807	34,289
Textbooks	73,394	(16,000)	57,394	10,437	46,957
Other Objects	6,469		6,469	6,469	
Total Regular Programs	3,875,581	41,500	3,917,081	3,825,740	91,341
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	355,961	(50,000)	305,961	298,287	7,674
Total Learning and/or Language Disabilities	355,961	(50,000)	305,961	298,287	7,674
Behavioral Disabilities:					
Salaries of Teachers	146,004	3,000	149,004	145,900	3,104
Total Behavioral Disabilities	146,004	3,000	149,004	145,900	3,104
Resource Room/Resource Center:					
Salaries of Teachers	499,201	(25,000)	474,201	457,542	16,659
Total Resource Room/Resource Center	499,201	(25,000)	474,201	457,542	16,659
Autism:					
Salaries of Teachers	202,757	(25,000)	177,757	159,586	18,171
Other Salaries of Instruction	160,974	2,000	162,974	162,552	422
Total Autism	363,731	(23,000)	340,731	322,138	18,593
Total Special Education	1,364,897	(95,000)	1,269,897	1,223,867	46,030
Bilingual Education:					
Salaries of Teachers	386,105	(25,000)	361,105	350,918	10,187
Total Bilingual Education	386,105	(25,000)	361,105	350,918	10,187
School Sponsored Co-curricular Activities:					
Salaries	51,013	(40,000)	11,013	5,625	5,388
Supplies and Materials	3,000		3,000		3,000
Total School Sponsored Co-curricular Activities	54,013	(40,000)	14,013	5,625	8,388
School Sponsored Athletics:					
Salaries	149,971	101,000	250,971	250,579	392
Supplies and Materials	21,257		21,257	19,349	1,908
Other Objects	20,000		20,000	20,000	
Total School Sponsored Athletics	191,228	101,000	292,228	289,928	2,300

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 4,440	$ 51,000	$ 55,440	$ 54,784	$ 656
Total Before/After School Programs	4,440	51,000	55,440	54,784	656
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	15,000		15,000		15,000
Total Other Supplemental/At-Risk Programs - Instruction	15,000		15,000		15,000
Total Instruction	5,891,264	33,500	5,924,764	5,750,862	173,902
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	2,500	96,709	96,617	92
Total Attendance and Social Work Services	94,209	2,500	96,709	96,617	92
Health Services:					
Salaries	179,178	16,000	195,178	194,061	1,117
Supplies and Materials	148		148	147	1
Total Health Services	179,326	16,000	195,326	194,208	1,118
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	343,941	10,000	353,941	353,179	762
Other Salaries	660		660		660
Total Other Support Services – Students - Regular	344,601	10,000	354,601	353,179	1,422
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	155,277	3,400	158,677	158,606	71
Salaries of Other Professional Staff	651,053	101,500	752,553	752,279	274
Salaries of Secretarial and Clerical Assistants	87,780		87,780	87,421	359
Other Salaries	54,723	2,000	56,723	56,050	673
Other Objects	281		281	281	
Total Improvement of Instruction Services	949,114	106,900	1,056,014	1,054,637	1,377
Educational Media/Library Services:					
Salaries	61,200	8,000	69,200	67,630	1,570
Salaries of Technology Coordinators	96,459	1,000	97,459	97,422	37
Supplies and Materials	412		412		412
Total Educational Media/Library Services	158,071	9,000	167,071	165,052	2,019
Instructional Staff Training Services:					
Purchased Professional –Education Services	2,500		2,500	2,500	
Total Instructional Staff Training Services	2,500		2,500	2,500	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 280,734	$ 40,500	$ 321,234	$ 321,219	$ 15
Salaries of Secretarial and Clerical Assistants	87,780	11,700	99,480	90,918	8,562
Other Salaries	10,800		10,800	4,694	6,106
Other Purchased Services	24,954	11,500	36,454	18,180	18,274
Supplies and Materials	10,296		10,296	5,408	4,888
Other Objects	11,538		11,538	7,218	4,320
Total Support Services – School Administration	426,102	63,700	489,802	447,637	42,165
Security					
Salaries	329,683	(6,014)	323,669	323,120	549
Total Security	329,683	(6,014)	323,669	323,120	549
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,457	2,000	11,457	3,752	7,705
Total Student Transportation Services	9,457	2,000	11,457	3,752	7,705
Unallocated Benefits:					
Health Benefits	1,944,842	(200,000)	1,744,842	1,735,461	9,381
Total Unallocated Benefits	1,944,842	(200,000)	1,744,842	1,735,461	9,381
Total Undistributed Expenditures	4,437,905	4,086	4,441,991	4,376,163	65,828
Total Expenditures - Current	10,329,169	37,586	10,366,755	10,127,025	239,730
Total Expenditures - School Based	10,329,169	37,586	10,366,755	10,127,025	239,730
Other Financing Sources:					
Transfers In	10,329,169	37,586	10,366,755	10,127,025	239,730
Total Other Financing Sources	10,329,169	37,586	10,366,755	10,127,025	239,730
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 138,297	$ 500	$ 138,797	$ 118,373	$ 20,424
Grades 1- 5	1,092,801	(114,500)	978,301	974,147	4,154
Grades 6-8	545,842	(181,590)	364,252	363,465	787
Undistributed Instruction:					
Other Salaries of Instruction	100,198	53,000	153,198	135,327	17,871
General Supplies	54,176	(177)	53,999	45,946	8,053
Textbooks	8,750		8,750	470	8,280
Other Objects	8,000		8,000	5,619	2,381
Total Regular Programs	1,948,064	(242,767)	1,705,297	1,643,347	61,950
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	346,548	117,590	464,138	415,530	48,608
General Supplies	2,000		2,000	1,999	1
Total Learning and/or Language Disabilities	348,548	117,590	466,138	417,529	48,609
Behavioral Disabilities:					
Salaries of Teachers	139,549		139,549	89,027	50,522
Total Behavioral Disabilities	139,549		139,549	89,027	50,522
Resource Room/Resource Center:					
Salaries of Teachers	209,323	(50,000)	159,323	119,400	39,923
General Supplies	1,000		1,000	679	321
Total Resource Room/Resource Center	210,323	(50,000)	160,323	120,079	40,244
Total Special Education	698,420	67,590	766,010	626,635	139,375
School Sponsored Co-curricular Activities:					
Salaries	4,316		4,316		4,316
Total School Sponsored Co-curricular Activities	4,316		4,316		4,316
School Sponsored Athletics:					
Salaries	11,810	3,500	15,310	14,955	355
Total School Sponsored Athletics	11,810	3,500	15,310	14,955	355
Before/After School Programs:					
Salaries of Teachers	24,520	101,500	126,020	108,000	18,020
Total Before/After School Programs	24,520	101,500	126,020	108,000	18,020
Total Instruction	2,687,130	(70,177)	2,616,953	2,392,937	224,016

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	$ 32,107		$ 32,107	$ 29,841	$ 2,266
Supplies and Materials	500		500		500
Other Objects	143		143		143
Total Attendance and Social Work Services	32,750		32,750	29,841	2,909
Health Services:					
Salaries	175,946	$ 26,000	201,946	200,599	1,347
Supplies and Materials	2,132		2,132	1,379	753
Total Health Services	178,078	26,000	204,078	201,978	2,100
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	77,415	(22,000)	55,415	52,498	2,917
Supplies and Materials	523		523	350	173
Total Other Support Services – Students - Regular	77,938	(22,000)	55,938	52,848	3,090
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,320	1,000	52,320	50,211	2,109
Salaries of Secretarial and Clerical Assistants	44,994	5,000	49,994	49,323	671
Salaries of Facilitators, Math & Literacy Coaches		55,000	55,000	54,960	40
Other Objects	4,671		4,671	3,105	1,566
Total Improvement of Instruction Services	100,985	61,000	161,985	157,599	4,386
Educational Media/Library Services:					
Salaries of Technology Coordinators	71,271		71,271	57,240	14,031
Supplies and Materials	4,000		4,000		4,000
Total Educational Media/Library Services	75,271		75,271	57,240	18,031
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	278,687	(100,000)	178,687	173,260	5,427
Salaries of Secretarial and Clerical Assistants	44,994	6,000	50,994	50,200	794
Other Salaries	2,640	7,000	9,640	6,967	2,673
Other Purchased Services	15,026		15,026	11,445	3,581
Supplies and Materials	5,000		5,000	4,164	836
Other Objects	1,700		1,700	700	1,000
Total Support Services – School Administration	348,047	(87,000)	261,047	246,736	14,311
Security					
Salaries	142,614		142,614	132,363	10,251
General Supplies	3,200		3,200	2,969	231
Total Security	145,814		145,814	135,332	10,482
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,912		9,912	2,018	7,894
Total Student Transportation Services	9,912		9,912	2,018	7,894

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 1,010,178	$ (108,000)	$ 902,178	$ 901,423	$ 755
Total Unallocated Benefits	1,010,178	(108,000)	902,178	901,423	755
Total Undistributed Expenditures	1,978,973	(130,000)	1,848,973	1,785,015	63,958
Total Expenditures - Current	4,666,103	(200,177)	4,465,926	4,177,952	287,974
Total Expenditures - School Based	4,666,103	(200,177)	4,465,926	4,177,952	287,974
Other Financing Sources:					
Transfers In	4,666,103	(200,177)	4,465,926	4,177,952	287,974
Total Other Financing Sources	4,666,103	(200,177)	4,465,926	4,177,952	287,974
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Chancellor Avenue Annex	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten		$ 1,000	$ 1,000	$ 607	$ 393
Undistributed Instruction:					
General Supplies	$ 4,175	177	4,352	2,486	1,866
Total Regular Programs	4,175	1,177	5,352	3,093	2,259
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers		50	50	26	24
Total Multiple Disabilities		50	50	26	24
Total Special Education		50	50	26	24
Total Instruction	4,175	1,227	5,402	3,119	2,283
Undistributed Expenditures:					
Health Services:					
Supplies and Materials	371		371	281	90
Total Health Services	371		371	281	90
Improvement of Instruction Services:					
Other Objects	274		274		274
Total Improvement of Instruction Services	274		274		274
Support Services – School Administration:					
Supplies and Materials	131		131		131
Total Support Services – School Administration	131		131		131
Salaries		1,000	1,000	649	351
Total Security		1,000	1,000	649	351
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,000		2,000	238	1,762
Total Student Transportation Services	2,000		2,000	238	1,762
Total Undistributed Expenditures	2,776	1,000	3,776	1,168	2,608
Total Expenditures - Current	6,951	2,227	9,178	4,287	4,891
Total Expenditures - School Based	6,951	2,227	9,178	4,287	4,891

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Chancellor Avenue Annex	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Financing Sources:					
Transfers In	$ 6,951	$ 2,227	$ 9,178	$ 4,287	$ 4,891
Total Other Financing Sources	6,951	2,227	9,178	4,287	4,891
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 138,337	$ (12,000)	$ 126,337	$ 120,259	$ 6,078
Grades 1- 5	1,236,626	(71,000)	1,165,626	1,164,066	1,560
Grades 6-8	134,941	88,000	222,941	221,953	988
Undistributed Instruction:					
Other Salaries of Instruction	47,619	25,000	72,619	70,243	2,376
Other Purchased Services	10,000		10,000		10,000
General Supplies	90,301	(50,000)	40,301	32,161	8,140
Textbooks		6,000	6,000	3,840	2,160
Other Objects	4,760		4,760	2,236	2,524
Total Regular Programs	1,662,584	(14,000)	1,648,584	1,614,758	33,826
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	203,423	65,000	268,423	267,392	1,031
Other Salaries of Instruction	9,180	8,000	17,180	16,419	761
General Supplies	4,800		4,800	1,953	2,847
Total Cognitive - Mild	217,403	73,000	290,403	285,764	4,639
Learning and/or Language Disabilities:					
Salaries of Teachers		96,000	96,000	94,672	1,328
Other Salaries of Instruction	4,590		4,590		4,590
General Supplies	4,800		4,800		4,800
Total Learning and/or Language Disabilities	9,390	96,000	105,390	94,672	10,718
Resource Room/Resource Center:					
Salaries of Teachers	380,072	(170,000)	210,072	203,255	6,817
General Supplies	1,200		1,200		1,200
Total Resource Room/Resource Center	381,272	(170,000)	211,272	203,255	8,017
Total Special Education	608,065	(1,000)	607,065	583,691	23,374
School Sponsored Co-curricular Activities:					
Salaries	15,191	(2,500)	12,691	12,455	236
Supplies and Materials	540		540		540
Total School Sponsored Co-curricular Activities	15,731	(2,500)	13,231	12,455	776
School Sponsored Athletics:					
Salaries	4,129	5,629	9,758	9,689	69
Supplies and Materials	540	1,371	1,911		1,911
Total School Sponsored Athletics	4,669	7,000	11,669	9,689	1,980

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 233,544	$ (148,708)	$ 84,836	$ 72,079	$ 12,757
Total Before/After School Programs	233,544	(148,708)	84,836	72,079	12,757
Total Instruction	2,524,593	(159,208)	2,365,385	2,292,672	72,713
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	95,178	31
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107		32,107	31,379	728
Other Objects	1,600		1,600		1,600
Total Attendance and Social Work Services	127,916	1,000	128,916	126,557	2,359
Health Services:					
Salaries	90,023	5,800	95,823	94,980	843
Supplies and Materials	1,204		1,204	796	408
Total Health Services	91,227	5,800	97,027	95,776	1,251
Other Support Services – Students - Regular:					
Supplies and Materials	385		385		385
Total Other Support Services – Students - Regular	385		385		385
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,320	3,000	54,320	54,116	204
Salaries of Secretarial and Clerical Assistants	44,994	7,700	52,694	52,620	74
Other Salaries	20,720	(20,000)	720		720
Purchased Professional –Education Services	88,320	(60,000)	28,320	20,000	8,320
Other Purchased Services	3,000		3,000		3,000
Total Improvement of Instruction Services	208,354	(69,300)	139,054	126,736	12,318
Educational Media/Library Services:					
Salaries		94,209	94,209	93,455	754
Salaries of Technology Coordinators	71,271	8,000	79,271	79,242	29
Supplies and Materials	3,067		3,067	2,296	771
Total Educational Media/Library Services	74,338	102,209	176,547	174,993	1,554
Instructional Staff Training Services:					
Supplies and Materials	225		225		225
Total Instructional Staff Training Services	225		225		225
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	278,687	49,600	328,287	328,253	34
Salaries of Secretarial and Clerical Assistants	44,994	17,600	62,594	62,503	91
Other Salaries	804	7,000	7,804	1,476	6,328
Purchased Professional and Technical Services	1,560		1,560		1,560
Other Purchased Services		3,000	3,000	1,000	2,000
Supplies and Materials	4,282		4,282	2,319	1,963
Total Support Services – School Administration	330,327	77,200	407,527	395,551	11,976

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 115,581		$ 115,581	$ 115,055	$ 526
General Supplies	760		760		760
Total Security	116,341		116,341	115,055	1,286
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,500		12,500		12,500
Total Student Transportation Services	12,500		12,500		12,500
Unallocated Benefits:					
Health Benefits	663,371	$ (71,000)	592,371	591,953	418
Total Unallocated Benefits	663,371	(71,000)	592,371	591,953	418
Total Undistributed Expenditures	1,624,984	45,909	1,670,893	1,626,621	44,272
Total Expenditures - Current	4,149,577	(113,299)	4,036,278	3,919,293	116,985
Total Expenditures - School Based	4,149,577	(113,299)	4,036,278	3,919,293	116,985
Other Financing Sources:					
Transfers In	4,149,577	(113,299)	4,036,278	3,919,293	116,985
Total Other Financing Sources	4,149,577	(113,299)	4,036,278	3,919,293	116,985
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dayton Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Undistributed Instruction:					
General Supplies	$ 347		$ 347	$ 301	$ 46
Total Regular Programs	347		347	301	46
Total Instruction	347		347	301	46
Undistributed Expenditures:					
Health Services:					
Supplies and Materials	10		10	8	2
Total Health Services	10		10	8	2
Improvement of Instruction Services:					
Other Objects	2,514		2,514	1,969	545
Total Improvement of Instruction Services	2,514		2,514	1,969	545
Educational Media/Library Services:					
Supplies and Materials	615		615		615
Total Educational Media/Library Services	615		615		615
Support Services – School Administration:					
Other Objects	420		420		420
Total Support Services – School Administration	420		420		420
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,827		6,827	611	6,216
Total Student Transportation Services	6,827		6,827	611	6,216
Total Undistributed Expenditures	10,386	-	10,386	2,588	7,798
Total Expenditures - Current	10,733	-	10,733	2,889	7,844
Total Expenditures - School Based	10,733	-	10,733	2,889	7,844
Other Financing Sources:					
Transfers In	10,733	-	10,733	2,889	7,844
Total Other Financing Sources	10,733	-	10,733	2,889	7,844
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 143,743	$ (43,000)	$ 100,743	$ 98,655	$ 2,088
Grades 1- 5	677,515	178,494	856,009	851,986	4,023
Grades 6-8	880,391	37,000	917,391	916,667	724
Undistributed Instruction:					
Other Salaries of Instruction	65,838		65,838	59,359	6,479
General Supplies	54,422		54,422	51,998	2,424
Textbooks	2,484		2,484		2,484
Other Objects	5,260		5,260	1,228	4,032
Total Regular Programs	1,829,653	172,494	2,002,147	1,979,893	22,254
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	185,962	(15,000)	170,962	163,308	7,654
General Supplies	10,898		10,898	9,378	1,520
Other Objects	300		300		300
Total Learning and/or Language Disabilities	197,160	(15,000)	182,160	172,686	9,474
Resource Room/Resource Center:					
Salaries of Teachers	92,363	32,000	124,363	123,704	659
General Supplies	1,543		1,543	543	1,000
Total Resource Room/Resource Center	93,906	32,000	125,906	124,247	1,659
Total Special Education	291,066	17,000	308,066	296,933	11,133
Bilingual Education:					
Salaries of Teachers	377,695	(106,494)	271,201	270,222	979
Other Salaries of Instruction	33,416	1,000	34,416	34,137	279
General Supplies	11,950		11,950	11,428	522
Other Objects	750		750		750
Total Bilingual Education	423,811	(105,494)	318,317	315,787	2,530
School Sponsored Co-curricular Activities:					
Salaries	2,621	3,000	5,621	5,040	581
Total School Sponsored Co-curricular Activities	2,621	3,000	5,621	5,040	581
School Sponsored Athletics:					
Salaries	9,730	2,500	12,230	11,910	320
Total School Sponsored Athletics	9,730	2,500	12,230	11,910	320
Before/After School Programs:					
Salaries of Teachers	19,092	1,500	20,592	19,442	1,150
Other Salaries for Instruction		7,000	7,000	6,000	1,000
Total Before/After School Programs	19,092	8,500	27,592	25,442	2,150

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 70,500	$ (70,500)			
Total Other Supplemental/At-Risk Programs - Instruction	70,500	(70,500)			
Total Instruction	2,646,473	27,500	$ 2,673,973	$ 2,635,005	$ 38,968
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	137,896	1,500	139,396	139,283	113
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712		31,712	24,226	7,486
Total Attendance and Social Work Services	169,608	1,500	171,108	163,509	7,599
Health Services:					
Salaries	95,387	6,100	101,487	101,160	327
Supplies and Materials	1,601		1,601	994	607
Total Health Services	96,988	6,100	103,088	102,154	934
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	101,531	1,500	103,031	102,634	397
Salaries of Secretarial and Clerical Assistants	44,699	1,000	45,699	45,253	446
Salaries of Facilitators, Math & Literacy Coaches		30,500	30,500	26,254	4,246
Other Objects	4,000		4,000	1,350	2,650
Total Improvement of Instruction Services	150,230	33,000	183,230	175,491	7,739
Educational Media/Library Services:					
Salaries	51,000	(51,000)			
Salaries of Technology Coordinators	89,466	1,000	90,466	90,339	127
Supplies and Materials	4,669		4,669	4,070	599
Total Educational Media/Library Services	145,135	(50,000)	95,135	94,409	726
Instructional Staff Training Services:					
Purchased Professional –Education Services	14,110		14,110	13,600	510
Total Instructional Staff Training Services	14,110		14,110	13,600	510
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	204,987	36,000	240,987	240,098	889
Salaries of Secretarial and Clerical Assistants	44,699	4,000	48,699	48,241	458
Other Salaries	67,598	(7,500)	60,098	53,330	6,768
Other Purchased Services	10,377		10,377	10,377	
Supplies and Materials	9,780		9,780	7,711	2,069
Other Objects	4,080		4,080		4,080
Total Support Services – School Administration	341,521	32,500	374,021	359,757	14,264
Security					
Salaries	104,087	(20,000)	84,087	81,456	2,631
Total Security	104,087	(20,000)	84,087	81,456	2,631

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 10,345		$ 10,345	$ 1,971	$ 8,374
Total Student Transportation Services	10,345		10,345	1,971	8,374
Unallocated Benefits:					
Health Benefits	837,442	$ (90,000)	747,442	747,283	159
Total Unallocated Benefits	837,442	(90,000)	747,442	747,283	159
Total Undistributed Expenditures	1,869,466	(86,900)	1,782,566	1,739,630	42,936
Total Expenditures - Current	4,515,939	(59,400)	4,456,539	4,374,635	81,904
Total Expenditures - School Based	4,515,939	(59,400)	4,456,539	4,374,635	81,904
Other Financing Sources:					
Transfers In	4,515,939	(59,400)	4,456,539	4,374,635	81,904
Total Other Financing Sources	4,515,939	(59,400)	4,456,539	4,374,635	81,904
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 200,193	$ 9,500	$ 209,693	$ 208,815	$ 878
Grades 1- 5	1,712,102	39,600	1,751,702	1,751,231	471
Grades 6-8	726,801	261,941	988,742	988,499	243
Undistributed Instruction:					
Other Salaries of Instruction	98,810	1,000	99,810	99,657	153
General Supplies	71,648	72,987	144,635	69,163	75,472
Textbooks	20,000		20,000	16,064	3,936
Other Objects	1,575	2,500	4,075	1,503	2,572
Total Regular Programs	2,831,129	387,528	3,218,657	3,134,932	83,725
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,173	1,200	59,373	56,531	2,842
Purchased Professional & Educational Services	60,000		60,000	17,440	42,560
General Supplies	1,500		1,500		1,500
Other Objects	1,699		1,699		1,699
Total Learning and/or Language Disabilities	121,372	1,200	122,572	73,971	48,601
Resource Room/Resource Center:					
Salaries of Teachers	344,831	25,000	369,831	363,981	5,850
General Supplies	41		41		41
Total Resource Room/Resource Center	344,872	25,000	369,872	363,981	5,891
Total Special Education	466,244	26,200	492,444	437,952	54,492
Bilingual Education:					
Salaries of Teachers	645,068		645,068	625,104	19,964
Other Salaries of Instruction	32,262	1,000	33,262	32,684	578
Purchased Professional & Educational Services	60,000	(48,500)	11,500	5,500	6,000
General Supplies	7,591		7,591		7,591
Textbooks	9,191		9,191	7,033	2,158
Total Bilingual Education	754,112	(47,500)	706,612	670,321	36,291
School Sponsored Co-curricular Activities:					
Salaries	5,788	2,000	7,788	7,680	108
Total School Sponsored Co-curricular Activities	5,788	2,000	7,788	7,680	108
School Sponsored Athletics:					
Salaries	11,202		11,202	7,940	3,262
Total School Sponsored Athletics	11,202		11,202	7,940	3,262

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 26,640	$ 13,500	$ 40,140	$ 26,339	$ 13,801
Total Before/After School Programs	26,640	13,500	40,140	26,339	13,801
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	94,766	(94,766)			
Total Other Supplemental/At-Risk Programs - Instruction	94,766	(94,766)			
Total Instruction	4,189,881	286,962	4,476,843	4,285,164	191,679
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	70,500	5,500	76,000	75,706	294
Salaries of Family Liaisons/Comm Parent Inv. Specialist	63,819	(30,000)	33,819	32,023	1,796
Supplies and Materials	1,500		1,500	1,302	198
Total Attendance and Social Work Services	135,819	(24,500)	111,319	109,031	2,288
Health Services:					
Salaries	88,692	7,000	95,692	94,959	733
Supplies and Materials	2,847		2,847	1,418	1,429
Total Health Services	91,539	7,000	98,539	96,377	2,162
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	50,213	1,300	51,513	51,236	277
Total Other Support Services – Students - Regular	50,213	1,300	51,513	51,236	277
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	153,726	5,100	158,826	158,817	9
Salaries of Secretarial and Clerical Assistants	40,502	(3,800)	36,702	34,516	2,186
Other Objects	7,153		7,153	2,387	4,766
Total Improvement of Instruction Services	201,381	1,300	202,681	195,720	6,961
Educational Media/Library Services:					
Salaries of Technology Coordinators	77,175	(77,175)			
Supplies and Materials	1,681		1,681	1,641	40
Total Educational Media/Library Services	78,856	(77,175)	1,681	1,641	40
Instructional Staff Training Services:					
Purchased Professional –Education Services	69,951	(27,956)	41,995	35,000	6,995
Supplies and Materials	137		137		137
Total Instructional Staff Training Services	70,088	(27,956)	42,132	35,000	7,132

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 286,831	$ 36,800	$ 323,631	$ 323,540	$ 91
Salaries of Secretarial and Clerical Assistants	40,502		40,502	39,592	910
Other Salaries	2,700	(1,800)	900	882	18
Supplies and Materials	4,409		4,409	4,309	100
Other Objects	5,576	969	6,545	5,824	721
Total Support Services – School Administration	340,018	35,969	375,987	374,147	1,840
Security					
Salaries	77,054		77,054	76,995	59
Total Security	77,054		77,054	76,995	59
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	21,600		21,600	2,779	18,821
Total Student Transportation Services	21,600		21,600	2,779	18,821
Unallocated Benefits:					
Health Benefits	1,288,459	(138,000)	1,150,459	1,149,744	715
Total Unallocated Benefits	1,288,459	(138,000)	1,150,459	1,149,744	715
Total Undistributed Expenditures	2,355,027	(222,062)	2,132,965	2,092,670	40,295
Total Expenditures - Current	6,544,908	64,900	6,609,808	6,377,834	231,974
Total Expenditures - School Based	6,544,908	64,900	6,609,808	6,377,834	231,974
Other Financing Sources:					
Transfers In	6,544,908	64,900	6,609,808	6,377,834	231,974
Total Other Financing Sources	6,544,908	64,900	6,609,808	6,377,834	231,974
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 5,396,323	$ 553,201	$ 5,949,524	$ 5,946,790	$ 2,734
Undistributed Instruction:					
General Supplies	178,649	42,968	221,617	194,806	26,811
Textbooks	87,051	(6,146)	80,905	78,219	2,686
Other Objects	36,000		36,000	33,288	2,712
Total Regular Programs	5,698,023	590,023	6,288,046	6,253,103	34,943
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	99,932	1,200	101,132	99,546	1,586
General Supplies	2,000	(92)	1,908	1,907	1
Textbooks	5,500	(5,500)			
Other Objects	8,600		8,600	8,538	62
Total Cognitive - Mild	116,032	(4,392)	111,640	109,991	1,649
Cognitive - Moderate:					
General Supplies	28		28		28
Textbooks	1,188		1,188	1,188	
Total Cognitive - Moderate	1,216		1,216	1,188	28
Learning and/or Language Disabilities:					
Salaries of Teachers	292,076	(70,510)	221,566	214,152	7,414
General Supplies	2,000	(17)	1,983	1,983	
Textbooks	5,500	(5,500)			
Total Learning and/or Language Disabilities	299,576	(76,027)	223,549	216,135	7,414
Behavioral Disabilities:					
Salaries of Teachers	647,533	41,000	688,533	680,511	8,022
Total Behavioral Disabilities	647,533	41,000	688,533	680,511	8,022
Resource Room/Resource Center:					
Salaries of Teachers	411,634	97,984	509,618	493,990	15,628
General Supplies	6,000		6,000	4,546	1,454
Total Resource Room/Resource Center	417,634	97,984	515,618	498,536	17,082
Total Special Education	1,481,991	58,565	1,540,556	1,506,361	34,195
Bilingual Education:					
Salaries of Teachers	1,165,283	(21,158)	1,144,125	1,143,363	762
General Supplies	14,112	(9)	14,103	13,904	199
Textbooks	25,100	(18,198)	6,902	5,673	1,229
Total Bilingual Education	1,204,495	(39,365)	1,165,130	1,162,940	2,190
School Sponsored Co-curricular Activities:					
Salaries	113,896	10,982	124,878	116,771	8,107
Supplies and Materials	12,007	(5,990)	6,017	4,631	1,386
Other Objects	15,000		15,000	15,000	
Total School Sponsored Co-curricular Activities	140,903	4,992	145,895	136,402	9,493

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
School Sponsored Athletics:					
Salaries	$ 367,372	$ (30,982)	$ 336,390	$ 330,593	$ 5,797
Supplies and Materials	103,690	5,990	109,680	98,028	11,652
Other Objects	30,000		30,000	30,000	
Total School Sponsored Athletics	501,062	(24,992)	476,070	458,621	17,449
Before/After School Programs:					
Salaries of Teachers	136,629		136,629	130,915	5,714
Total Before/After School Programs	136,629		136,629	130,915	5,714
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	86,628		86,628	65,710	20,918
Total Other Supplemental/At-Risk Programs - Instruction	86,628		86,628	65,710	20,918
Total Instruction	9,249,731	589,223	9,838,954	9,714,052	124,902
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	190,375	17,277	207,652	197,331	10,321
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	53,510	85,222	84,590	632
Supplies and Materials	2,000	(97)	1,903	622	1,281
Total Attendance and Social Work Services	224,087	70,690	294,777	282,543	12,234
Health Services:					
Salaries	184,916	14,000	198,916	197,992	924
Supplies and Materials	3,134	(237)	2,897	2,199	698
Total Health Services	188,050	13,763	201,813	200,191	1,622
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	552,528	120,209	672,737	671,798	939
Salaries of Secretarial and Clerical Assistants	43,542	1,000	44,542	43,964	578
Other Salaries	17,141	(5,000)	12,141	11,338	803
Supplies and Materials	6,000	(134)	5,866	5,783	83
Total Other Support Services – Students - Regular	619,211	116,075	735,286	732,883	2,403
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	99,045	50	99,095	99,046	49
Salaries of Other Professional Staff	966,432	210,943	1,177,375	1,176,751	624
Salaries of Secretarial and Clerical Assistants	123,686	23,000	146,686	146,407	279
Other Salaries	70,213	(17,300)	52,913	52,816	97
Other Purchased Services	1,002		1,002		1,002
Other Objects	6,000		6,000	4,725	1,275
Total Improvement of Instruction Services	1,266,378	216,693	1,483,071	1,479,745	3,326
Educational Media/Library Services:					
Salaries	94,757	5,000	99,757	99,522	235
Salaries of Technology Coordinators	55,553	1,000	56,553	56,367	186
Supplies and Materials	6,734	(91)	6,643	4,933	1,710
Total Educational Media/Library Services	157,044	5,909	162,953	160,822	2,131
Instructional Staff Training Services:					
Supplies and Materials	10,000	(1,295)	8,705	8,629	76
Total Instructional Staff Training Services	10,000	(1,295)	8,705	8,629	76

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 242,863	$ 43,700	$ 286,563	$ 286,470	$ 93
Salaries of Secretarial and Clerical Assistants	123,686	36,012	159,698	151,097	8,601
Other Salaries	9,143		9,143	4,978	4,165
Other Purchased Services	89,860	(16,800)	73,060	12,511	60,549
Supplies and Materials	51,163		51,163	48,291	2,872
Other Objects	33,125		33,125	22,340	10,785
Total Support Services – School Administration	549,840	62,912	612,752	525,687	87,065
Security					
Salaries	280,714		280,714	280,545	169
General Supplies	22,457		22,457	21,904	553
Total Security	303,171		303,171	302,449	722
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,841	5,300	25,141	12,415	12,726
Total Student Transportation Services	19,841	5,300	25,141	12,415	12,726
Unallocated Benefits:					
Health Benefits	2,667,821	(287,000)	2,380,821	2,380,605	216
Total Unallocated Benefits	2,667,821	(287,000)	2,380,821	2,380,605	216
Total Undistributed Expenditures	6,005,443	203,047	6,208,490	6,085,969	122,521
Total Expenditures - Current	15,255,174	792,270	16,047,444	15,800,021	247,423
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	12,000	3,348	15,348	15,348	
Total Equipment	12,000	3,348	15,348	15,348	
Total Expenditures - School Based	15,267,174	795,618	16,062,792	15,815,369	247,423
Other Financing Sources:					
Transfers In	15,267,174	795,618	16,062,792	15,815,369	247,423
Total Other Financing Sources	15,267,174	795,618	16,062,792	15,815,369	247,423
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Eighteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 1- 5		$ 23,000	$ 23,000	$ 22,417	$ 583
Undistributed Instruction:					
General Supplies	$ 2,865		2,865	1,246	1,619
Total Regular Programs	2,865	23,000	25,865	23,663	2,202
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers				(52)	52
Total Multiple Disabilities				(52)	52
Total Special Education				(52)	52
School Sponsored Co-curricular Activities:					
Salaries		1,000	1,000	1,000	
Total School Sponsored Co-curricular Activities		1,000	1,000	1,000	
Before/After School Programs:					
Salaries of Teachers		1,000	1,000	603	397
Total Before/After School Programs		1,000	1,000	603	397
Total Instruction	2,865	25,000	27,865	25,214	2,651
Undistributed Expenditures:					
Health Services:					
Supplies and Materials	499		499	212	287
Total Health Services	499		499	212	287
Support Services – School Administration:					
Supplies and Materials	291		291	51	240
Other Objects	434		434		434
Total Support Services – School Administration	725		725	51	674
Security					
Salaries		1,800	1,800	1,717	83
General Supplies	38		38		38
Total Security	38	1,800	1,838	1,717	121

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Eighteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 408		$ 408		$ 408
Total Student Transportation Services	408		408		408
Total Undistributed Expenditures	1,670	$ 1,800	3,470	$ 1,980	1,490
Total Expenditures - Current	4,535	26,800	31,335	27,194	4,141
Total Expenditures - School Based	4,535	26,800	31,335	27,194	4,141
Other Financing Sources:					
Transfers In	4,535	26,800	31,335	27,194	4,141
Total Other Financing Sources	4,535	26,800	31,335	27,194	4,141
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 261,963	$ 4,100	$ 266,063	$ 265,828	$ 235
Grades 1- 5	1,015,411	(12,000)	1,003,411	1,002,984	427
Undistributed Instruction:					
Other Salaries of Instruction	96,556	2,100	98,656	98,593	63
Purchased Technical Services	1,000		1,000		1,000
General Supplies	94,259		94,259	69,062	25,197
Textbooks	1,200		1,200		1,200
Other Objects	9,306		9,306	5,576	3,730
Total Regular Programs	1,479,695	(5,800)	1,473,895	1,442,043	31,852
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	105,073		105,073	97,995	7,078
General Supplies	1,036		1,036	327	709
Total Resource Room/Resource Center	106,109		106,109	98,322	7,787
Total Special Education	106,109		106,109	98,322	7,787
Bilingual Education:					
Salaries of Teachers	857,477	(14,000)	843,477	822,789	20,688
Other Salaries of Instruction	64,684		64,684	63,579	1,105
General Supplies	8,743		8,743	4,569	4,174
Textbooks	800		800		800
Other Objects	1,680		1,680		1,680
Total Bilingual Education	933,384	(14,000)	919,384	890,937	28,447
Before/After School Programs:					
Salaries of Teachers	27,415		27,415	13,766	13,649
Other Salaries for Instruction		6,500	6,500	6,350	150
Total Before/After School Programs	27,415	6,500	33,915	20,116	13,799
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	93,007	1,200	94,207	94,020	187
Total Other Supplemental/At-Risk Programs - Instruction	93,007	1,200	94,207	94,020	187
Total Instruction	2,639,610	(12,100)	2,627,510	2,545,438	82,072

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 56,788	$ 3,000	$ 59,788	$ 59,371	$ 417
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416		33,416	31,318	2,098
Total Attendance and Social Work Services	90,204	3,000	93,204	90,689	2,515
Health Services:					
Salaries	95,685	9,100	104,785	103,916	869
Supplies and Materials	2,773		2,773	1,195	1,578
Total Health Services	98,458	9,100	107,558	105,111	2,447
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	104,326	50	104,376	104,327	49
Salaries of Secretarial and Clerical Assistants	52,801	50	52,851	52,802	49
Other Objects	4,000		4,000	-	4,000
Total Improvement of Instruction Services	161,127	100	161,227	157,129	4,098
Educational Media/Library Services:					
Salaries of Technology Coordinators	96,459	3,000	99,459	99,446	13
Total Educational Media/Library Services	96,459	3,000	99,459	99,446	13
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000		10,000		10,000
Total Instructional Staff Training Services	10,000		10,000		10,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	246,976	54,000	300,976	300,288	688
Salaries of Secretarial and Clerical Assistants	52,801	1,000	53,801	53,662	139
Other Salaries	2,240	1,000	3,240	2,640	600
Other Purchased Services	6,000		6,000		6,000
Supplies and Materials	14,333		14,333	9,202	5,131
Other Objects	2,780		2,780	1,099	1,681
Total Support Services – School Administration	325,130	56,000	381,130	366,891	14,239
Security					
Salaries	83,680	1,000	84,680	83,941	739
Total Security	83,680	1,000	84,680	83,941	739
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,604		8,604	3,876	4,728
Total Student Transportation Services	8,604		8,604	3,876	4,728

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 857,243	$ (92,000)	$ 765,243	$ 764,953	$ 290
Total Unallocated Benefits	857,243	(92,000)	765,243	764,953	290
Total Undistributed Expenditures	1,730,905	(19,800)	1,711,105	1,672,036	39,069
Total Expenditures - Current	4,370,515	(31,900)	4,338,615	4,217,474	121,141
Total Expenditures - School Based	4,370,515	(31,900)	4,338,615	4,217,474	121,141
Other Financing Sources:					
Transfers In	4,370,515	(31,900)	4,338,615	4,217,474	121,141
Total Other Financing Sources	4,370,515	(31,900)	4,338,615	4,217,474	121,141
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12		$ 2,000	$ 2,000	$ 1,494	$ 506
Undistributed Instruction:					
General Supplies	$ 79,252	29,000	108,252	59,706	48,546
Textbooks	51,949	(25,000)	26,949		26,949
Other Objects		942	942		942
Total Regular Programs	131,201	6,942	138,143	61,200	76,943
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	14,134		14,134	2,336	11,798
Total Learning and/or Language Disabilities	14,134		14,134	2,336	11,798
Total Special Education	14,134		14,134	2,336	11,798
School Sponsored Co-curricular Activities:					
Salaries	5,252		5,252		5,252
Total School Sponsored Co-curricular Activities	5,252		5,252		5,252
Alternative Education Programs - Instruction:					
Salaries of Teachers	1,663,035	(686,582)	976,453	949,000	27,453
Total Alternative Education Programs - Instruction	1,663,035	(686,582)	976,453	949,000	27,453
Alternative Education Programs - Support Services:					
Salaries		289,252	289,252	253,321	35,931
Total Alternative Education Programs - Support Services		289,252	289,252	253,321	35,931
Total Instruction	1,813,622	(390,388)	1,423,234	1,265,857	157,377
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	194,443	(194,443)			
Salaries of Family Liaisons/Comm Parent Inv. Specialist	29,177	(20,000)	9,177		9,177
Total Attendance and Social Work Services	223,620	(214,443)	9,177		9,177
Health Services:					
Salaries	95,439	(83,000)	12,439	2,369	10,070
Supplies and Materials	1,500		1,500	64	1,436
Total Health Services	96,939	(83,000)	13,939	2,433	11,506

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual.

Year ended June 30, 2013

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 94,209	$ (94,209)			
Supplies and Materials	1,500		$ 1,500	$ 496	$ 1,004
Total Other Support Services – Students - Regular	95,709	(94,209)	1,500	496	1,004
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	52,389	48,504	100,893	95,783	5,110
Salaries of Secretarial and Clerical Assistants	41,981	18,316	60,297	54,441	5,856
Salaries of Facilitators, Math & Literacy Coaches		60,000	60,000	57,265	2,735
Total Improvement of Instruction Services	94,370	126,820	221,190	207,489	13,701
Educational Media/Library Services:					
Salaries of Technology Coordinators	97,007	(97,007)			
Total Educational Media/Library Services	97,007	(97,007)			
Instructional Staff Training Services:					
Purchased Professional –Education Services	20,000	(20,000)			
Total Instructional Staff Training Services	20,000	(20,000)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	177,841	50,504	228,345	228,232	113
Salaries of Secretarial and Clerical Assistants	41,981	16,316	58,297	57,803	494
Other Salaries	5,640		5,640	550	5,090
Other Purchased Services	21,899	5,000	26,899	10,138	16,761
Supplies and Materials	12,249	25,484	37,733	2,249	35,484
Other Objects	4,438	(4,000)	438		438
Total Support Services – School Administration	264,048	93,304	357,352	298,972	58,380
Security					
Salaries	74,894	42,028	116,922	112,955	3,967
General Supplies	8,493		8,493		8,493
Total Security	83,387	42,028	125,415	112,955	12,460
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors		2,000	2,000		2,000
Total Student Transportation Services		2,000	2,000		2,000
Unallocated Benefits:					
Health Benefits	601,988	(64,000)	537,988	537,178	810
Total Unallocated Benefits	601,988	(64,000)	537,988	537,178	810
Total Undistributed Expenditures	1,577,068	(308,507)	1,268,561	1,159,523	109,038
Total Expenditures - Current	3,390,690	(698,895)	2,691,795	2,425,380	266,415

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	$ 25,000	$ (13,426)	$ 11,574	$ 2,409	$ 9,165
Total Equipment	25,000	(13,426)	11,574	2,409	9,165
Total Expenditures - School Based	3,415,690	(712,321)	2,703,369	2,427,789	275,580
Other Financing Sources:					
Transfers In	3,415,690	(712,321)	2,703,369	2,427,789	275,580
Total Other Financing Sources	3,415,690	(712,321)	2,703,369	2,427,789	275,580
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 259,442	$ 8,000	$ 267,442	$ 261,598	$ 5,844
Grades 1- 5	1,844,916	16,000	1,860,916	1,848,419	12,497
Grades 6-8	1,253,326	(26,000)	1,227,326	1,227,053	273
Undistributed Instruction:					
Other Salaries of Instruction	193,680	2,000	195,680	195,557	123
Purchased Technical Services		22,050	22,050	21,985	65
General Supplies	135,994	(2,462)	133,532	123,822	9,710
Textbooks	38,650	2,000	40,650	34,636	6,014
Other Objects	4,319		4,319	4,088	231
Total Regular Programs	3,730,327	21,588	3,751,915	3,717,158	34,757
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	3,745		3,745	3,183	562
Total Learning and/or Language Disabilities	3,745		3,745	3,183	562
Resource Room/Resource Center:					
Salaries of Teachers	251,611	(36,000)	215,611	208,648	6,963
General Supplies	1,900	(700)	1,200	652	548
Total Resource Room/Resource Center	253,511	(36,700)	216,811	209,300	7,511
Autism:					
Salaries of Teachers	391,232	14,500	405,732	403,109	2,623
Other Salaries of Instruction	161,524	500	162,024	161,934	90
General Supplies	5,046	(4,700)	346	256	90
Total Autism	557,802	10,300	568,102	565,299	2,803
Total Special Education	815,058	(26,400)	788,658	777,782	10,876
Bilingual Education:					
Salaries of Teachers	624,862	51,292	676,154	673,004	3,150
General Supplies	6,963	(3,250)	3,713	3,332	381
Other Objects	930		930		930
Total Bilingual Education	632,755	48,042	680,797	676,336	4,461
School Sponsored Co-curricular Activities:					
Salaries	13,749	6,300	20,049	20,010	39
Total School Sponsored Co-curricular Activities	13,749	6,300	20,049	20,010	39
School Sponsored Athletics:					
Salaries	8,258		8,258		8,258
Supplies and Materials	1,500	(1,000)	500		500
Total School Sponsored Athletics	9,758	(1,000)	8,758		8,758

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 26,640	$ (2,000)	$ 24,640	$ 22,010	$ 2,630
Total Before/After School Programs	26,640	(2,000)	24,640	22,010	2,630
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		1,500	1,500	795	705
Total Other Supplemental/At-Risk Programs - Instruction		1,500	1,500	795	705
Total Instruction	5,228,287	48,030	5,276,317	5,214,091	62,226
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,023	189
Supplies and Materials	145		145	145	
Total Attendance and Social Work Services	31,857	500	32,357	32,168	189
Health Services:					
Salaries	155,583	13,000	168,583	164,886	3,697
Supplies and Materials	3,142	(2,000)	1,142	92	1,050
Total Health Services	158,725	11,000	169,725	164,978	4,747
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	116,573	11,000	127,573	126,987	586
Other Objects	2,000		2,000		2,000
Total Other Support Services – Students - Regular	118,573	11,000	129,573	126,987	2,586
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	148,963	3,500	152,463	152,017	446
Salaries of Secretarial and Clerical Assistants	61,187	2,500	63,687	63,543	144
Supplies and Materials	458		458		458
Other Objects	8,860		8,860	5,483	3,377
Total Improvement of Instruction Services	219,468	6,000	225,468	221,043	4,425
Educational Media/Library Services:					
Salaries	90,982	1,200	92,182	91,996	186
Salaries of Technology Coordinators	96,459	1,000	97,459	97,429	30
Supplies and Materials	5,500	(5,500)			
Total Educational Media/Library Services	192,941	(3,300)	189,641	189,425	216
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	280,663	46,500	327,163	326,918	245
Salaries of Secretarial and Clerical Assistants	61,187	9,000	70,187	69,510	677
Other Salaries	2,893	100	2,993	2,982	11
Other Purchased Services		700	700	680	20
Supplies and Materials	13,042	(8,300)	4,742	4,402	340
Other Objects	9,400	(5,400)	4,000	700	3,300
Total Support Services – School Administration	367,185	42,600	409,785	405,192	4,593

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 120,381		$ 120,381	$ 117,220	$ 3,161
General Supplies	450	$ (450)			
Total Security	120,831	(450)	120,381	117,220	3,161
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,582		12,582	5,632	6,950
Total Student Transportation Services	12,582		12,582	5,632	6,950
Unallocated Benefits:					
Health Benefits	1,523,580	(164,000)	1,359,580	1,359,552	28
Total Unallocated Benefits	1,523,580	(164,000)	1,359,580	1,359,552	28
Total Undistributed Expenditures	2,745,742	(96,650)	2,649,092	2,622,197	26,895
Total Expenditures - Current	7,974,029	(48,620)	7,925,409	7,836,288	89,121
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		212	212		212
Grades 6-8		7,300	7,300	7,294	6
Total Equipment		7,512	7,512	7,294	218
Total Expenditures - School Based	7,974,029	(41,108)	7,932,921	7,843,582	89,339
Other Financing Sources:					
Transfers In	7,974,029	(41,108)	7,932,921	7,843,582	89,339
Total Other Financing Sources	7,974,029	(41,108)	7,932,921	7,843,582	89,339
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 106,993		$ 106,993	$ 100,978	$ 6,015
Grades 1- 5	805,016	$ 35,000	840,016	839,123	893
Undistributed Instruction:					
General Supplies	21,247	5,300	26,547	21,385	5,162
Textbooks	366		366		366
Other Objects	1,123		1,123	1,123	
Total Regular Programs	934,745	40,300	975,045	962,609	12,436
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers	180,447	3,800	184,247	183,344	903
Other Salaries of Instruction	65,838	1,200	67,038	66,977	61
Total Cognitive - Moderate	246,285	5,000	251,285	250,321	964
Learning and/or Language Disabilities:					
Salaries of Teachers	95,877	10,000	105,877	101,427	4,450
General Supplies	5,000		5,000	4,955	45
Total Learning and/or Language Disabilities	100,877	10,000	110,877	106,382	4,495
Behavioral Disabilities:					
Salaries of Teachers	97,006	2,300	99,306	97,027	2,279
Total Behavioral Disabilities	97,006	2,300	99,306	97,027	2,279
Multiple Disabilities:					
Salaries of Teachers	107,613	(45,000)	62,613	59,899	2,714
General Supplies	4,999		4,999	4,966	33
Total Multiple Disabilities	112,612	(45,000)	67,612	64,865	2,747
Resource Room/Resource Center:					
Salaries of Teachers	151,265	(12,000)	139,265	132,710	6,555
General Supplies	5,000		5,000	4,756	244
Total Resource Room/Resource Center	156,265	(12,000)	144,265	137,466	6,799
Total Special Education	713,045	(39,700)	673,345	656,061	17,284
Bilingual Education:					
Salaries of Teachers	151,224	25,000	176,224	173,826	2,398
Total Bilingual Education	151,224	25,000	176,224	173,826	2,398

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 12,000	$ 1,000	$ 13,000	$ 12,910	$ 90
Total Before/After School Programs	12,000	1,000	13,000	12,910	90
Total Instruction	1,811,014	26,600	1,837,614	1,805,406	32,208
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	1,000	32,712	32,573	139
Supplies and Materials	3,025		3,025	2,525	500
Total Attendance and Social Work Services	34,737	1,000	35,737	35,098	639
Health Services:					
Salaries	136,169	71,100	207,269	141,650	65,619
Supplies and Materials	4,346		4,346	4,121	225
Total Health Services	140,515	71,100	211,615	145,771	65,844
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	99,932	3,000	102,932	102,559	373
Supplies and Materials	444		444	444	
Total Other Support Services – Students - Regular	100,376	3,000	103,376	103,003	373
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	48,161	1,500	49,661	49,446	215
Other Objects	3,234		3,234	2,855	379
Total Improvement of Instruction Services	51,395	1,500	52,895	52,301	594
Educational Media/Library Services:					
Salaries of Technology Coordinators	57,220	2,500	59,720	59,639	81
Supplies and Materials	5,356	(5,300)	56		56
Total Educational Media/Library Services	62,576	(2,800)	59,776	59,639	137
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	142,650	30,000	172,650	172,296	354
Salaries of Secretarial and Clerical Assistants	48,161	1,000	49,161	49,021	140
Other Salaries	779		779		779
Supplies and Materials	12,288	1,731	14,019	10,560	3,459
Other Objects	6,554		6,554	5,761	793
Total Support Services – School Administration	210,432	32,731	243,163	237,638	5,525
Security					
Salaries	32,218		32,218	30,386	1,832
General Supplies	1,548		1,548	1,475	73
Total Security	33,766		33,766	31,861	1,905

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 2,690	$ (1,732)	$ 958		$ 958
Total Student Transportation Services	2,690	(1,732)	958		958
Unallocated Benefits:					
Health Benefits	597,711	(64,000)	533,711	$ 533,362	349
Total Unallocated Benefits	597,711	(64,000)	533,711	533,362	349
Total Undistributed Expenditures	1,234,198	40,799	1,274,997	1,198,673	76,324
Total Expenditures - Current	3,045,212	67,399	3,112,611	3,004,079	108,532
Total Expenditures - School Based	3,045,212	67,399	3,112,611	3,004,079	108,532
Other Financing Sources:					
Transfers In	3,045,212	67,399	3,112,611	3,004,079	108,532
Total Other Financing Sources	3,045,212	67,399	3,112,611	3,004,079	108,532
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 158,923	$ 17,700	$ 176,623	$ 176,538	$ 85
Grades 1- 5	918,810	26,000	944,810	939,593	5,217
Undistributed Instruction:					
Other Salaries of Instruction	98,276	2,700	100,976	100,908	68
General Supplies	49,310		49,310	33,392	15,918
Textbooks	990		990		990
Other Objects	2,383		2,383	195	2,188
Total Regular Programs	1,228,692	46,400	1,275,092	1,250,626	24,466
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	310,348	11,000	321,348	318,757	2,591
General Supplies	4,210		4,210	493	3,717
Other Objects	500		500		500
Total Learning and/or Language Disabilities	315,058	11,000	326,058	319,250	6,808
Multiple Disabilities:					
Salaries of Teachers	58,017	8,500	66,517	65,741	776
General Supplies	2,000		2,000		2,000
Other Objects	200		200		200
Total Multiple Disabilities	60,217	8,500	68,717	65,741	2,976
Resource Room/Resource Center:					
Salaries of Teachers	256,421	16,000	272,421	271,714	707
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	258,421	16,000	274,421	271,714	2,707
Total Special Education	633,696	35,500	669,196	656,705	12,491
Bilingual Education:					
Salaries of Teachers	1,243,923	(25,000)	1,218,923	1,212,015	6,908
Other Salaries of Instruction	65,678		65,678	63,241	2,437
General Supplies	11,493		11,493	780	10,713
Textbooks	554		554		554
Other Objects	1,000		1,000		1,000
Total Bilingual Education	1,322,648	(25,000)	1,297,648	1,276,036	21,612
Before/After School Programs:					
Salaries of Teachers	16,835		16,835	13,764	3,071
Other Salaries for Instruction	6,120	7,200	13,320	13,288	32
Total Before/After School Programs	22,955	7,200	30,155	27,052	3,103

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 89,241	$ 500	$ 89,741	$ 89,587	$ 154
Total Other Supplemental/At-Risk Programs - Instruction	89,241	500	89,741	89,587	154
Total Instruction	3,297,232	64,600	3,361,832	3,300,006	61,826
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		95,482	95,482	95,084	398
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712		31,712	24,518	7,194
Supplies and Materials	2,530		2,530		2,530
Total Attendance and Social Work Services	34,242	95,482	129,724	119,602	10,122
Health Services:					
Salaries	88,446	7,000	95,446	94,957	489
Supplies and Materials	1,711		1,711	104	1,607
Total Health Services	90,157	7,000	97,157	95,061	2,096
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	90,982	(90,982)			
Total Other Support Services – Students - Regular	90,982	(90,982)			
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	44,536	(5,000)	39,536	33,003	6,533
Salaries of Secretarial and Clerical Assistants	71,330		71,330	71,045	285
Salaries of Facilitators, Math & Literacy Coaches	66,158		66,158	57,240	8,918
Other Objects	4,000		4,000	1,085	2,915
Total Improvement of Instruction Services	186,024	(5,000)	181,024	162,373	18,651
Educational Media/Library Services:					
Salaries	70,500	8,000	78,500	77,981	519
Salaries of Technology Coordinators	97,007	1,200	98,207	98,024	183
Purchased Professional and Technical Services	800		800		800
Supplies and Materials	6,032		6,032	5,024	1,008
Total Educational Media/Library Services	174,339	9,200	183,539	181,029	2,510
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	151,326	3,800	155,126	155,087	39
Salaries of Secretarial and Clerical Assistants	71,330	2,600	73,930	73,876	54
Other Salaries	1,928	500	2,428	2,424	4
Other Purchased Services	16,418		16,418	15,335	1,083
Supplies and Materials	3,000		3,000		3,000
Other Objects	1,700		1,700	760	940
Total Support Services – School Administration	245,702	6,900	252,602	247,482	5,120

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 123,055	$ 1,500	$ 124,555	$ 124,399	$ 156
Total Security	123,055	1,500	124,555	124,399	156
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,131		5,131	1,956	3,175
Total Student Transportation Services	5,131		5,131	1,956	3,175
Unallocated Benefits:					
Health Benefits	1,060,392	(114,000)	946,392	946,231	161
Total Unallocated Benefits	1,060,392	(114,000)	946,392	946,231	161
Total Undistributed Expenditures	2,010,024	(89,900)	1,920,124	1,878,133	41,991
Total Expenditures - Current	5,307,256	(25,300)	5,281,956	5,178,139	103,817
Total Expenditures - School Based	5,307,256	(25,300)	5,281,956	5,178,139	103,817
Other Financing Sources:					
Transfers In	5,307,256	(25,300)	5,281,956	5,178,139	103,817
Total Other Financing Sources	5,307,256	(25,300)	5,281,956	5,178,139	103,817
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: George Washington Carver	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 104,043	$ 7,444	$ 111,487	$ 111,313	$ 174
Grades 1- 5	1,160,950	122,900	1,283,850	1,282,727	1,123
Grades 6-8	705,262	26,746	732,008	728,858	3,150
Undistributed Instruction:					
Other Salaries of Instruction	63,424	8,000	71,424	70,764	660
Other Purchased Services	2,000		2,000		2,000
General Supplies	37,911	2,251	40,162	31,295	8,867
Textbooks	2,000		2,000		2,000
Total Regular Programs	2,075,590	167,341	2,242,931	2,224,957	17,974
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	71,900	8,000	79,900	77,990	1,910
General Supplies	3,000		3,000	2,785	215
Total Learning and/or Language Disabilities	74,900	8,000	82,900	80,775	2,125
Resource Room/Resource Center:					
Salaries of Teachers	304,031	12,000	316,031	309,527	6,504
General Supplies	3,206		3,206	150	3,056
Total Resource Room/Resource Center	307,237	12,000	319,237	309,677	9,560
Total Special Education	382,137	20,000	402,137	390,452	11,685
School Sponsored Co-curricular Activities:					
Salaries	15,799	1,000	16,799	15,955	844
Total School Sponsored Co-curricular Activities	15,799	1,000	16,799	15,955	844
School Sponsored Athletics:					
Salaries	16,516		16,516	15,880	636
Total School Sponsored Athletics	16,516		16,516	15,880	636
Before/After School Programs:					
Salaries of Teachers	24,400	(15,390)	9,010	8,641	369
Total Before/After School Programs	24,400	(15,390)	9,010	8,641	369
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	103,159		103,159	103,159	
Total Other Supplemental/At-Risk Programs - Instruction	103,159		103,159	103,159	
Total Instruction	2,617,601	172,951	2,790,552	2,759,044	31,508

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: George Washington Carver	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 94,209	$ 1,000	$ 95,209	$ 95,178	$ 31
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	300	32,012	31,999	13
Supplies and Materials	500		500	177	323
Total Attendance and Social Work Services	126,421	1,300	127,721	127,354	367
Health Services:					
Salaries	88,126	7,000	95,126	94,164	962
Supplies and Materials	1,400		1,400	758	642
Total Health Services	89,526	7,000	96,526	94,922	1,604
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	90,982	1,000	91,982	91,890	92
Supplies and Materials	1,012		1,012	885	127
Total Other Support Services – Students - Regular	91,994	1,000	92,994	92,775	219
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	148,617		148,617	144,383	4,234
Salaries of Secretarial and Clerical Assistants	47,461		47,461	47,300	161
Other Objects	4,401		4,401	3,386	1,015
Total Improvement of Instruction Services	200,479		200,479	195,069	5,410
Educational Media/Library Services:					
Salaries	96,234	2,500	98,734	98,697	37
Salaries of Technology Coordinators	48,503	100	48,603	48,561	42
Supplies and Materials	2,880		2,880	239	2,641
Total Educational Media/Library Services	147,617	2,600	150,217	147,497	2,720
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	281,722	49,000	330,722	329,925	797
Salaries of Secretarial and Clerical Assistants	47,461	1,000	48,461	48,321	140
Other Salaries	1,584	3,000	4,584	4,091	493
Other Purchased Services	13,656	250	13,906	9,183	4,723
Supplies and Materials	1,112	(730)	382	269	113
Other Objects	5,386	(1,770)	3,616	3,223	393
Total Support Services – School Administration	350,921	50,750	401,671	395,012	6,659
Security					
Salaries	113,421		113,421	112,692	729
Total Security	113,421		113,421	112,692	729

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: George Washington Carver	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 5,526		$ 5,526	$ 393	$ 5,133
Total Student Transportation Services	5,526		5,526	393	5,133
Unallocated Benefits:					
Health Benefits	900,609	$ (96,000)	804,609	803,650	959
Total Unallocated Benefits	900,609	(96,000)	804,609	803,650	959
Total Undistributed Expenditures	2,026,514	(33,350)	1,993,164	1,969,364	23,800
Total Expenditures - Current	4,644,115	139,601	4,783,716	4,728,408	55,308
Total Expenditures - School Based	4,644,115	139,601	4,783,716	4,728,408	55,308
Other Financing Sources:					
Transfers In	4,644,115	139,601	4,783,716	4,728,408	55,308
Total Other Financing Sources	4,644,115	139,601	4,783,716	4,728,408	55,308
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 198,898	$ 5,000	$ 203,898	$ 201,987	$ 1,911
Grades 1- 5	1,005,461	(18,510)	986,951	986,359	592
Grades 6-8	144,926	14,500	159,426	159,108	318
Undistributed Instruction:					
Other Salaries of Instruction	66,264	500	66,764	66,727	37
Other Purchased Services	861		861		861
General Supplies	22,846	15,204	38,050	32,311	5,739
Textbooks	18,685	(6,990)	11,695	1,599	10,096
Total Regular Programs	1,457,941	9,704	1,467,645	1,448,091	19,554
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	124,331	(25,000)	99,331	90,639	8,692
General Supplies	2,000		2,000	1,997	3
Total Learning and/or Language Disabilities	126,331	(25,000)	101,331	92,636	8,695
Total Special Education	126,331	(25,000)	101,331	92,636	8,695
School Sponsored Athletics:					
Salaries	9,730	2,200	11,930	11,910	20
Total School Sponsored Athletics	9,730	2,200	11,930	11,910	20
Before/After School Programs:					
Salaries of Teachers	19,980		19,980	18,676	1,304
Total Before/After School Programs	19,980		19,980	18,676	1,304
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	90,991	5,000	95,991	95,616	375
Total Other Supplemental/At-Risk Programs - Instruction	90,991	5,000	95,991	95,616	375
Total Instruction	1,704,973	(8,096)	1,696,877	1,666,929	29,948
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	1,000	32,712	32,541	171
Supplies and Materials	847		847	502	345
Total Attendance and Social Work Services	32,559	1,000	33,559	33,043	516
Health Services:					
Salaries	75,745	7,000	82,745	81,595	1,150
Supplies and Materials	758		758	197	561
Total Health Services	76,503	7,000	83,503	81,792	1,711

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 94,757	$ 3,000	$ 97,757	$ 97,127	$ 630
Total Other Support Services – Students - Regular	94,757	3,000	97,757	97,127	630
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	48,161	1,500	49,661	49,610	51
Other Salaries	5,310		5,310	4,440	870
Other Objects	3,393		3,393	1,834	1,559
Total Improvement of Instruction Services	56,864	1,500	58,364	55,884	2,480
Educational Media/Library Services:					
Salaries		3,510	3,510		3,510
Salaries of Technology Coordinators	89,466	1,500	90,966	90,902	64
Supplies and Materials	2		2		2
Total Educational Media/Library Services	89,468	5,010	94,478	90,902	3,576
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000	(5,000)			
Total Instructional Staff Training Services	5,000	(5,000)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	103,456	11,000	114,456	113,802	654
Salaries of Secretarial and Clerical Assistants	48,161	4,500	52,661	52,380	281
Other Salaries	576		576		576
Supplies and Materials	3,040	(3,000)	40		40
Other Objects	4,550	(1,000)	3,550	1,193	2,357
Total Support Services – School Administration	159,783	11,500	171,283	167,375	3,908
Security					
Salaries	122,380	1,000	123,380	123,302	78
General Supplies	3,000	(3,000)			
Total Security	125,380	(2,000)	123,380	123,302	78
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,722		3,722	533	3,189
Total Student Transportation Services	3,722		3,722	533	3,189
Unallocated Benefits:					
Health Benefits	499,890	(53,000)	446,890	446,072	818
Total Unallocated Benefits	499,890	(53,000)	446,890	446,072	818
Total Undistributed Expenditures	1,143,926	(30,990)	1,112,936	1,096,030	16,906
Total Expenditures - Current	2,848,899	(39,086)	2,809,813	2,762,959	46,854

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	$ 10,000	$ 3,785	$ 13,785	$ 9,838	$ 3,947
Total Equipment	10,000	3,785	13,785	9,838	3,947
Total Expenditures - School Based	2,858,899	(35,301)	2,823,598	2,772,797	50,801
Other Financing Sources:					
Transfers In	2,858,899	(35,301)	2,823,598	2,772,797	50,801
Total Other Financing Sources	2,858,899	(35,301)	2,823,598	2,772,797	50,801
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: American History High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 6-8		$ 134,158	$ 134,158	$ 133,317	$ 841
Grades 9-12	$ 1,834,496	(111,158)	1,723,338	1,718,831	4,507
Undistributed Instruction:					
General Supplies	67,997	12,500	80,497	66,302	14,195
Textbooks	84,355	(48,750)	35,605	27,057	8,548
Other Objects	14,109	5,400	19,509	18,323	1,186
Total Regular Programs	2,000,957	(7,850)	1,993,107	1,963,830	29,277
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	140,828	7,500	148,328	145,688	2,640
Total Resource Room/Resource Center	140,828	7,500	148,328	145,688	2,640
Total Special Education	140,828	7,500	148,328	145,688	2,640
School Sponsored Co-curricular Activities:					
Salaries	40,450	4,000	44,450	44,360	90
Supplies and Materials	1,500		1,500	762	738
Total School Sponsored Co-curricular Activities	41,950	4,000	45,950	45,122	828
School Sponsored Athletics:					
Salaries	39,092		39,092	34,495	4,597
Purchased Services	195		195		195
Supplies and Materials	4,820		4,820	4,691	129
Total School Sponsored Athletics	44,107		44,107	39,186	4,921
Before/After School Programs:					
Salaries of Teachers	33,448	(7,400)	26,048	19,611	6,437
Total Before/After School Programs	33,448	(7,400)	26,048	19,611	6,437
Total Instruction	2,261,290	(3,750)	2,257,540	2,213,437	44,103
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416		33,416	33,160	256
Total Attendance and Social Work Services	33,416		33,416	33,160	256
Health Services:					
Salaries	90,982	8,100	99,082	99,081	1
Supplies and Materials	700		700	458	242
Total Health Services	91,682	8,100	99,782	99,539	243

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: American History High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 149,582	$ 4,000	$ 153,582	$ 153,551	$ 31
Other Salaries	2,590		2,590	740	1,850
Supplies and Materials	1,484		1,484	481	1,003
Total Other Support Services – Students - Regular	153,656	4,000	157,656	154,772	2,884
Improvement of Instruction Services:					
Salaries of Other Professional Staff	276,016	108,000	384,016	311,738	72,278
Salaries of Secretarial and Clerical Assistants	47,286	100	47,386	47,334	52
Supplies and Materials	2,352		2,352		2,352
Other Objects	3,240		3,240	840	2,400
Total Improvement of Instruction Services	328,894	108,100	436,994	359,912	77,082
Educational Media/Library Services:					
Salaries	51,000	24,600	75,600	75,528	72
Salaries of Technology Coordinators	89,466	2,100	91,566	91,491	75
Supplies and Materials	6,500		6,500	5,115	1,385
Total Educational Media/Library Services	146,966	26,700	173,666	172,134	1,532
Instructional Staff Training Services:					
Purchased Professional –Education Services		2,500	2,500	1,800	700
Supplies and Materials	1,531		1,531	1,195	336
Total Instructional Staff Training Services	1,531	2,500	4,031	2,995	1,036
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	113,456	15,500	128,956	128,583	373
Salaries of Secretarial and Clerical Assistants	47,286	2,500	49,786	49,520	266
Other Salaries	1,280	1,000	2,280	1,863	417
Other Purchased Services	20,282	13,350	33,632	23,154	10,478
Supplies and Materials	8,450		8,450	7,366	1,084
Other Objects	7,522		7,522	2,912	4,610
Total Support Services – School Administration	198,276	32,350	230,626	213,398	17,228
Security					
Salaries	87,678		87,678	86,458	1,220
General Supplies	1,200		1,200		1,200
Total Security	88,878		88,878	86,458	2,420
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,121		9,121	2,210	6,911
Total Student Transportation Services	9,121		9,121	2,210	6,911

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: American History High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 609,449	$ (60,000)	$ 549,449	$ 543,836	$ 5,613
Total Unallocated Benefits	609,449	(60,000)	549,449	543,836	5,613
Total Undistributed Expenditures	1,661,869	121,750	1,783,619	1,668,414	115,205
Total Expenditures - Current	3,923,159	118,000	4,041,159	3,881,851	159,308
Total Expenditures - School Based	3,923,159	118,000	4,041,159	3,881,851	159,308
Other Financing Sources:					
Transfers In	3,923,159	118,000	4,041,159	3,881,851	159,308
Total Other Financing Sources	3,923,159	118,000	4,041,159	3,881,851	159,308
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 156,216	$ 56,000	$ 212,216	$ 211,402	$ 814
Grades 1- 5	1,041,925	71,500	1,113,425	1,112,255	1,170
Grades 6-8	363,702	10,200	373,902	373,698	204
Undistributed Instruction:					
Other Salaries of Instruction	65,128		65,128	64,658	470
General Supplies	142,881	5,649	148,530	141,527	7,003
Textbooks	11,020	(5,649)	5,371	4,673	698
Other Objects	4,000		4,000	3,102	898
Total Regular Programs	1,784,872	137,700	1,922,572	1,911,315	11,257
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	298,101	13,300	311,401	310,857	544
General Supplies	2,500		2,500	1,836	664
Total Resource Room/Resource Center	300,601	13,300	313,901	312,693	1,208
Total Special Education	300,601	13,300	313,901	312,693	1,208
Bilingual Education:					
Salaries of Teachers	447,389	12,000	459,389	457,982	1,407
Other Salaries of Instruction	31,712	2,100	33,812	33,734	78
General Supplies	9,500		9,500	9,381	119
Total Bilingual Education	488,601	14,100	502,701	501,097	1,604
School Sponsored Co-curricular Activities:					
Salaries	15,706		15,706	15,582	124
Total School Sponsored Co-curricular Activities	15,706		15,706	15,582	124
School Sponsored Athletics:					
Salaries	9,730		9,730	9,355	375
Supplies and Materials	2,618		2,618	2,112	506
Total School Sponsored Athletics	12,348		12,348	11,467	881
Before/After School Programs:					
Salaries of Teachers	49,950	3,000	52,950	47,197	5,753
Total Before/After School Programs	49,950	3,000	52,950	47,197	5,753
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	3,900		3,900	3,900	
Total Other Supplemental/At-Risk Programs - Instruction	3,900		3,900	3,900	
Total Instruction	2,655,978	168,100	2,824,078	2,803,251	20,827

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 94,209	$ 1,000	$ 95,209	$ 95,149	$ 60
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,722	10,500	43,222	43,052	170
Supplies and Materials	1,000		1,000	557	443
Other Objects	400		400		400
Total Attendance and Social Work Services	128,331	11,500	139,831	138,758	1,073
Health Services:					
Salaries	89,979	8,000	97,979	97,165	814
Supplies and Materials	1,000		1,000	395	605
Total Health Services	90,979	8,000	98,979	97,560	1,419
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	99,932	1,500	101,432	100,945	487
Other Salaries	97,984	1,000	98,984	98,857	127
Supplies and Materials	1,000		1,000	886	114
Total Other Support Services – Students - Regular	198,916	2,500	201,416	200,688	728
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	100,257	(8,000)	92,257	90,766	1,491
Salaries of Secretarial and Clerical Assistants	48,474	1,000	49,474	49,101	373
Other Objects	5,835		5,835	2,415	3,420
Total Improvement of Instruction Services	154,566	(7,000)	147,566	142,282	5,284
Educational Media/Library Services:					
Salaries	94,209	2,500	96,709	96,354	355
Salaries of Technology Coordinators	63,450	10,000	73,450	72,717	733
Supplies and Materials	4,372		4,372	3,598	774
Total Educational Media/Library Services	162,031	12,500	174,531	172,669	1,862
Instructional Staff Training Services:					
Purchased Professional –Education Services	6,000		6,000	300	5,700
Supplies and Materials	13,954		13,954	12,816	1,138
Total Instructional Staff Training Services	19,954		19,954	13,116	6,838
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	237,452	(15,000)	222,452	215,574	6,878
Salaries of Secretarial and Clerical Assistants	48,474	9,500	57,974	57,380	594
Other Salaries	1,928	500	2,428	2,424	4
Other Purchased Services	930		930	680	250
Supplies and Materials	5,000		5,000	4,838	162
Other Objects	7,621		7,621	3,617	4,004
Total Support Services – School Administration	301,405	(5,000)	296,405	284,513	11,892

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 117,056	$ (30,000)	$ 87,056	$ 81,561	$ 5,495
General Supplies	1,800		1,800	1,781	19
Total Security	118,856	(30,000)	88,856	83,342	5,514
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,310		9,310	1,045	8,265
Total Student Transportation Services	9,310		9,310	1,045	8,265
Unallocated Benefits:					
Health Benefits	831,727	(89,000)	742,727	742,184	543
Total Unallocated Benefits	831,727	(89,000)	742,727	742,184	543
Total Undistributed Expenditures	2,016,075	(96,500)	1,919,575	1,876,157	43,418
Total Expenditures - Current	4,672,053	71,600	4,743,653	4,679,408	64,245
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	36,856		36,856	25,800	11,056
Total Equipment	36,856		36,856	25,800	11,056
Total Expenditures - School Based	4,708,909	71,600	4,780,509	4,705,208	75,301
Other Financing Sources:					
Transfers In	4,708,909	71,600	4,780,509	4,705,208	75,301
Total Other Financing Sources	4,708,909	71,600	4,780,509	4,705,208	75,301
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 143,041	$ 5,000	$ 148,041	$ 147,996	$ 45
Grades 1- 5	616,599	19,500	636,099	635,893	206
Grades 6-8	884,301	16,400	900,701	900,394	307
Undistributed Instruction:					
Other Salaries of Instruction	65,394	1,100	66,494	66,468	26
General Supplies	9,240		9,240	8,139	1,101
Total Regular Programs	1,718,575	42,000	1,760,575	1,758,890	1,685
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	255,282	(16,000)	239,282	235,309	3,973
General Supplies	850		850	713	137
Total Cognitive - Mild	256,132	(16,000)	240,132	236,022	4,110
Multiple Disabilities:					
Salaries of Teachers		1,300	1,300	1,225	75
Total Multiple Disabilities		1,300	1,300	1,225	75
Resource Room/Resource Center:					
Salaries of Teachers	56,310		56,310	51,826	4,484
Total Resource Room/Resource Center	56,310		56,310	51,826	4,484
Total Special Education	312,442	(14,700)	297,742	289,073	8,669
School Sponsored Co-curricular Activities:					
Salaries	4,093		4,093	3,935	158
Total School Sponsored Co-curricular Activities	4,093		4,093	3,935	158
School Sponsored Athletics:					
Salaries	8,258		8,258	7,940	318
Total School Sponsored Athletics	8,258		8,258	7,940	318
Before/After School Programs:					
Salaries of Teachers	12,210	(11,000)	1,210	360	850
Total Before/After School Programs	12,210	(11,000)	1,210	360	850
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	250		250	250	
Total Other Supplemental/At-Risk Programs - Instruction	250		250	250	
Total Instruction	2,055,828	16,300	2,072,128	2,060,448	11,680

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 94,209	$ 1,000	$ 95,209	$ 95,178	$ 31
Salaries of Family Liaisons/Comm Parent Inv. Specialist	29,335	500	29,835	29,701	134
Total Attendance and Social Work Services	123,544	1,500	125,044	124,879	165
Health Services:					
Salaries	87,660	7,500	95,160	94,918	242
Supplies and Materials	137		137	124	13
Total Health Services	87,797	7,500	95,297	95,042	255
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	54,115	3,650	57,765	57,723	42
Salaries of Secretarial and Clerical Assistants	37,172		37,172	36,945	227
Supplies and Materials	1,949		1,949	1,798	151
Other Objects	748		748	748	
Total Improvement of Instruction Services	93,984	3,650	97,634	97,214	420
Educational Media/Library Services:					
Supplies and Materials	7,000		7,000	1,574	5,426
Total Educational Media/Library Services	7,000		7,000	1,574	5,426
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	157,571	25,000	182,571	182,361	210
Salaries of Secretarial and Clerical Assistants	37,172	1,200	38,372	38,361	11
Other Salaries	2,560	2,100	4,660	4,571	89
Other Objects		1,000	1,000	792	208
Total Support Services – School Administration	197,303	29,300	226,603	226,085	518
Security					
Salaries	77,054		77,054	74,484	2,570
Total Security	77,054		77,054	74,484	2,570
Unallocated Benefits:					
Health Benefits	631,265	(67,000)	564,265	563,303	962
Total Unallocated Benefits	631,265	(67,000)	564,265	563,303	962
Total Undistributed Expenditures	1,217,947	(25,050)	1,192,897	1,182,581	10,316
Total Expenditures - Current	3,273,775	(8,750)	3,265,025	3,243,029	21,996

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	$ 5,733		$ 5,733	$ 5,733	
Non-Instructional Equipment	4,750		4,750	4,750	
Total Equipment	10,483		10,483	10,483	
Total Expenditures - School Based	3,284,258	$ (8,750)	3,275,508	3,253,512	$ 21,996
Other Financing Sources:					
Transfers In	3,284,258	(8,750)	3,275,508	3,253,512	21,996
Total Other Financing Sources	3,284,258	(8,750)	3,275,508	3,253,512	21,996
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Innovative Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12		$ 1,000	$ 1,000	$ 825	$ 175
Undistributed Instruction:					
Purchased Technical Services	$ 7,499		7,499		7,499
Other Purchased Services	1,000		1,000		1,000
General Supplies	79,108	(500)	78,608	43,138	35,470
Textbooks	50,000		50,000	9,832	40,168
Other Objects	7,256		7,256	3,967	3,289
Total Regular Programs	144,863	500	145,363	57,762	87,601
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Purchased Professional & Educational Services	2,500		2,500		2,500
General Supplies	1,500		1,500		1,500
Textbooks	10,000		10,000		10,000
Total Learning and/or Language Disabilities	14,000		14,000		14,000
Total Special Education	14,000		14,000		14,000
School Sponsored Co-curricular Activities:					
Salaries	19,968	7,000	26,968	26,087	881
Supplies and Materials	4,000		4,000	1,621	2,379
Total School Sponsored Co-curricular Activities	23,968	7,000	30,968	27,708	3,260
School Sponsored Athletics:					
Salaries	9,870	4,000	13,870	13,404	466
Supplies and Materials	4,000		4,000	1,821	2,179
Other Objects	2,500		2,500	1,095	1,405
Total School Sponsored Athletics	16,370	4,000	20,370	16,320	4,050
Before/After School Programs:					
Salaries of Teachers	12,053	2,000	14,053	13,746	307
Total Before/After School Programs	12,053	2,000	14,053	13,746	307
Alternative Education Programs - Instruction:					
Salaries of Teachers	1,590,137	(753,527)	836,610	820,438	16,172
Total Alternative Education Programs - Instruction	1,590,137	(753,527)	836,610	820,438	16,172
Alternative Education Programs - Support Services:					
Salaries		520,000	520,000	508,759	11,241
Total Alternative Education Programs - Support Services		520,000	520,000	508,759	11,241

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Innovative Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Total Instruction	$ 1,801,391	$ (220,027)	$ 1,581,364	$ 1,444,733	$ 136,631
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	183,254	(105,777)	77,477	75,031	2,446
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	(25,000)	6,712		6,712
Supplies and Materials	2,500		2,500		2,500
Other Objects	2,500		2,500	695	1,805
Total Attendance and Social Work Services	219,966	(130,777)	89,189	75,726	13,463
Health Services:					
Salaries	93,032	(85,000)	8,032	869	7,163
Supplies and Materials	250		250		250
Other Objects	250		250		250
Total Health Services	93,532	(85,000)	8,532	869	7,663
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	232,824	(229,209)	3,615		3,615
Other Salaries	1,590		1,590		1,590
Supplies and Materials	250		250		250
Other Objects	250		250		250
Total Other Support Services – Students - Regular	234,914	(229,209)	5,705		5,705
Improvement of Instruction Services:					
Salaries of Other Professional Staff	191,943	(191,943)			
Salaries of Secretarial and Clerical Assistants	62,106	(51,632)	10,474		10,474
Salaries of Facilitators, Math & Literacy Coaches	56,018	(56,018)			
Purchased Professional –Education Services	7,000		7,000		7,000
Supplies and Materials	9,812	2,000	11,812	11,356	456
Other Objects	7,246		7,246	2,246	5,000
Total Improvement of Instruction Services	334,125	(297,593)	36,532	13,602	22,930
Educational Media/Library Services:					
Salaries of Technology Coordinators	72,035	(65,000)	7,035		7,035
Purchased Professional and Technical Services	1,250		1,250		1,250
Total Educational Media/Library Services	73,285	(65,000)	8,285		8,285
Instructional Staff Training Services:					
Purchased Professional –Education Services	15,000		15,000		15,000
Other Objects	8,528		8,528	3,528	5,000
Total Instructional Staff Training Services	23,528		23,528	3,528	20,000

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Innovative Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 139,768	$ 19,000	$ 158,768	$ 157,821	$ 947
Salaries of Secretarial and Clerical Assistants	62,106	(50,712)	11,394		11,394
Other Salaries	2,112		2,112	2,041	71
Purchased Professional and Technical Services	1,250		1,250		1,250
Other Purchased Services	750		750		750
Supplies and Materials	361		361	268	93
Other Objects	3,760		3,760	953	2,807
Total Support Services – School Administration	210,107	(31,712)	178,395	161,083	17,312
Security					
Salaries	78,404	(41,014)	37,390	29,561	7,829
General Supplies	2,166	(2,000)	166	165	1
Total Security	80,570	(43,014)	37,556	29,726	7,830
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	28,819		28,819	7,514	21,305
Total Student Transportation Services	28,819		28,819	7,514	21,305
Unallocated Benefits:					
Health Benefits	737,811	(75,000)	662,811	658,379	4,432
Total Unallocated Benefits	737,811	(75,000)	662,811	658,379	4,432
Total Undistributed Expenditures	2,036,657	(957,305)	1,079,352	950,427	128,925
Total Expenditures - Current	3,838,048	(1,177,332)	2,660,716	2,395,160	265,556
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	10,000		10,000	6,124	3,876
Total Equipment	10,000		10,000	6,124	3,876
Total Expenditures - School Based	3,848,048	(1,177,332)	2,670,716	2,401,284	269,432
Other Financing Sources:					
Transfers In	3,848,048	(1,177,332)	2,670,716	2,401,284	269,432
Total Other Financing Sources	3,848,048	(1,177,332)	2,670,716	2,401,284	269,432
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 6-8	$ 103,226	$ 2,000	$ 105,226	$ 102,152	$ 3,074
Grades 9-12	330,560	2,500	333,060	327,452	5,608
Undistributed Instruction:					
General Supplies	11,830		11,830	10,919	911
Other Objects	1,239	(490)	749	739	10
Total Regular Programs	446,855	4,010	450,865	441,262	9,603
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	837,900	51,000	888,900	887,589	1,311
Other Salaries of Instruction	451,760	(26,000)	425,760	415,720	10,040
Purchased Professional & Educational Services	7,000	(7,000)			
General Supplies	11,560	11,549	23,109	18,311	4,798
Textbooks	10,000	(4,549)	5,451	5,450	1
Total Multiple Disabilities	1,318,220	25,000	1,343,220	1,327,070	16,150
Autism:					
Salaries of Teachers	560,301	37,000	597,301	591,667	5,634
Other Salaries of Instruction	197,638	(7,900)	189,738	189,701	37
General Supplies	11,337		11,337	10,217	1,120
Other Objects	600		600		600
Total Autism	769,876	29,100	798,976	791,585	7,391
Total Special Education	2,088,096	54,100	2,142,196	2,118,655	23,541
School Sponsored Co-curricular Activities:					
Salaries	13,073	200	13,273	13,235	38
Total School Sponsored Co-curricular Activities	13,073	200	13,273	13,235	38
Before/After School Programs:					
Salaries of Teachers	135,864		135,864	127,704	8,160
Other Salaries for Instruction	70,884	32,000	102,884	102,437	447
Total Before/After School Programs	206,748	32,000	238,748	230,141	8,607
Total Instruction	2,754,772	90,310	2,845,082	2,803,293	41,789

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 98,731	$ 500	$ 99,231	$ 99,021	$ 210
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,023	189
Total Attendance and Social Work Services	130,443	1,000	131,443	131,044	399
Health Services:					
Salaries	199,280	26,500	225,780	217,350	8,430
Supplies and Materials	3,839		3,839	2,757	1,082
Total Health Services	203,119	26,500	229,619	220,107	9,512
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	203,091	2,000	205,091	205,073	18
Other Salaries	126,848		126,848	124,630	2,218
Total Other Support Services – Students - Regular	329,939	2,000	331,939	329,703	2,236
Improvement of Instruction Services:					
Salaries of Other Professional Staff	88,252	9,000	97,252	97,076	176
Salaries of Secretarial and Clerical Assistants	51,060	500	51,560	51,359	201
Supplies and Materials	2,292		2,292	1,818	474
Other Objects	3,000		3,000	2,064	936
Total Improvement of Instruction Services	144,604	9,500	154,104	152,317	1,787
Educational Media/Library Services:					
Salaries of Technology Coordinators	58,867	3,500	62,367	62,239	128
Total Educational Media/Library Services	58,867	3,500	62,367	62,239	128
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	149,313	15,000	164,313	163,670	643
Salaries of Secretarial and Clerical Assistants	51,060	2,400	53,460	53,433	27
Other Salaries	4,200	1,500	5,700	5,669	31
Other Purchased Services	16,896	1,502	18,398	11,485	6,913
Supplies and Materials	5,345	(1,012)	4,333	4,185	148
Other Objects	8,498		8,498	7,597	901
Total Support Services – School Administration	235,312	19,390	254,702	246,039	8,663
Security					
Salaries	79,457	1,000	80,457	80,158	299
Total Security	79,457	1,000	80,457	80,158	299
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	46,833		46,833	6,433	40,400
Total Student Transportation Services	46,833		46,833	6,433	40,400

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 840,980	$ (90,000)	$ 750,980	$ 750,441	$ 539
Total Unallocated Benefits	840,980	(90,000)	750,980	750,441	539
Total Undistributed Expenditures	2,069,554	(27,110)	2,042,444	1,978,481	63,963
Total Expenditures - Current	4,824,326	63,200	4,887,526	4,781,774	105,752
Total Expenditures - School Based	4,824,326	63,200	4,887,526	4,781,774	105,752
Other Financing Sources:					
Transfers In	4,824,326	63,200	4,887,526	4,781,774	105,752
Total Other Financing Sources	4,824,326	63,200	4,887,526	4,781,774	105,752
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Lafayette Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 521,048	$ (67,617)	$ 453,431	$ 444,723	$ 8,708
Grades 1- 5	1,159,971	149,200	1,309,171	1,308,196	975
Grades 6-8	749,791	37,560	787,351	787,214	137
Undistributed Instruction:					
Other Salaries of Instruction	292,934	(58,000)	234,934	234,854	80
Other Purchased Services	1,100		1,100		1,100
General Supplies	144,630	(3,960)	140,670	103,816	36,854
Textbooks	17,211		17,211	6,541	10,670
Other Objects	13,450		13,450	9,690	3,760
Total Regular Programs	2,900,135	57,183	2,957,318	2,895,034	62,284
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	448,039	20,000	468,039	467,054	985
General Supplies	9,766		9,766	6,518	3,248
Textbooks	1,246		1,246	1,172	74
Total Resource Room/Resource Center	459,051	20,000	479,051	474,744	4,307
Total Special Education	459,051	20,000	479,051	474,744	4,307
Bilingual Education:					
Salaries of Teachers	1,181,576	(65,900)	1,115,676	1,111,434	4,242
Other Salaries of Instruction	64,134	8,500	72,634	71,854	780
General Supplies	16,117		16,117	12,526	3,591
Textbooks	5,089		5,089	3,291	1,798
Total Bilingual Education	1,266,916	(57,400)	1,209,516	1,199,105	10,411
School Sponsored Co-curricular Activities:					
Salaries	16,886		16,886	16,237	649
Total School Sponsored Co-curricular Activities	16,886		16,886	16,237	649
Before/After School Programs:					
Salaries of Teachers	20,124	4,000	24,124	20,672	3,452
Total Before/After School Programs	20,124	4,000	24,124	20,672	3,452
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	36,000	(32,500)	3,500	2,400	1,100
Total Other Supplemental/At-Risk Programs - Instruction	36,000	(32,500)	3,500	2,400	1,100
Total Instruction	4,699,112	(8,717)	4,690,395	4,608,192	82,203

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Lafayette Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 51,000	$ 43,200	$ 94,200	$ 94,187	$ 13
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	200	31,912	31,873	39
Supplies and Materials	500		500	264	236
Total Attendance and Social Work Services	83,212	43,400	126,612	126,324	288
Health Services:					
Salaries	186,662	13,800	200,462	199,608	854
Supplies and Materials	2,110		2,110	1,515	595
Total Health Services	188,772	13,800	202,572	201,123	1,449
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	59,670	1,300	60,970	60,911	59
Supplies and Materials	500		500	237	263
Total Other Support Services – Students - Regular	60,170	1,300	61,470	61,148	322
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	145,737	(25,000)	120,737	115,856	4,881
Salaries of Secretarial and Clerical Assistants	69,470	1,000	70,470	70,204	266
Salaries of Facilitators, Math & Literacy Coaches		62,617	62,617	62,239	378
Other Objects	5,345		5,345	3,145	2,200
Total Improvement of Instruction Services	220,552	38,617	259,169	251,444	7,725
Educational Media/Library Services:					
Salaries	50,213	1,500	51,713	51,238	475
Salaries of Technology Coordinators	89,466	1,000	90,466	90,339	127
Supplies and Materials	3,291		3,291	2,305	986
Total Educational Media/Library Services	142,970	2,500	145,470	143,882	1,588
Instructional Staff Training Services:					
Supplies and Materials	2,286		2,286	1,021	1,265
Total Instructional Staff Training Services	2,286		2,286	1,021	1,265
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	288,387	20,000	308,387	308,030	357
Salaries of Secretarial and Clerical Assistants	69,470	6,000	75,470	75,395	75
Other Salaries	1,089	50	1,139	1,092	47
Other Purchased Services	7,500	2,000	9,500	3,105	6,395
Supplies and Materials	7,716		7,716	6,514	1,202
Other Objects	3,000		3,000	1,759	1,241
Total Support Services – School Administration	377,162	28,050	405,212	395,895	9,317
Other Operation and Maintenance of Plant Services:					
Salaries		1,000	1,000		1,000
Total Other Operation and Maintenance of Plant Services		1,000	1,000		1,000

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Lafayette Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 98,150	$ (31,000)	$ 67,150	$ 61,522	$ 5,628
Total Security	98,150	(31,000)	67,150	61,522	5,628
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,764		18,764	4,320	14,444
Total Student Transportation Services	18,764		18,764	4,320	14,444
Unallocated Benefits:					
Health Benefits	1,400,307	(150,000)	1,250,307	1,249,551	756
Total Unallocated Benefits	1,400,307	(150,000)	1,250,307	1,249,551	756
Total Undistributed Expenditures	2,592,345	(52,333)	2,540,012	2,496,230	43,782
Total Expenditures - Current	7,291,457	(61,050)	7,230,407	7,104,422	125,985
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8		32,500	32,500	31,905	595
Undistributed Expenditures:					
School Administration	11,589		11,589	10,750	839
Total Equipment	11,589	32,500	44,089	42,655	1,434
Total Expenditures - School Based	7,303,046	(28,550)	7,274,496	7,147,077	127,419
Other Financing Sources:					
Transfers In	7,303,046	(28,550)	7,274,496	7,147,077	127,419
Total Other Financing Sources	7,303,046	(28,550)	7,274,496	7,147,077	127,419
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 152,930	$ 2,200	$ 155,130	$ 154,932	$ 198
Grades 1- 5	1,229,634	36,000	1,265,634	1,264,351	1,283
Grades 6-8	209,232	15,100	224,332	223,788	544
Undistributed Instruction:					
Other Salaries of Instruction	64,134	3,000	67,134	65,194	1,940
General Supplies	30,988		30,988	15,551	15,437
Textbooks	12,994		12,994	7,062	5,932
Total Regular Programs	1,699,912	56,300	1,756,212	1,730,878	25,334
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,168	3,200	58,368	58,087	281
General Supplies	1,500		1,500		1,500
Total Learning and/or Language Disabilities	56,668	3,200	59,868	58,087	1,781
Resource Room/Resource Center:					
Salaries of Teachers	229,873	30,000	259,873	255,245	4,628
General Supplies	500		500		500
Total Resource Room/Resource Center	230,373	30,000	260,373	255,245	5,128
Total Special Education	287,041	33,200	320,241	313,332	6,909
School Sponsored Co-curricular Activities:					
Salaries	13,719	3,700	17,419	17,335	84
Total School Sponsored Co-curricular Activities	13,719	3,700	17,419	17,335	84
School Sponsored Athletics:					
Salaries	9,730		9,730	9,480	250
Total School Sponsored Athletics	9,730		9,730	9,480	250
Before/After School Programs:					
Salaries of Teachers	6,140	18,454	24,594	18,985	5,609
Other Salaries for Instruction		4,000	4,000	4,000	
Total Before/After School Programs	6,140	22,454	28,594	22,985	5,609
Total Instruction	2,016,542	115,654	2,132,196	2,094,010	38,186
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	95,178	31
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,262	7,500	39,762	39,756	6
Supplies and Materials	1,034		1,034	719	315
Total Attendance and Social Work Services	127,505	8,500	136,005	135,653	352

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 95,746	$ 8,500	$ 104,246	$ 103,202	$ 1,044
Supplies and Materials	614		614	535	79
Total Health Services	96,360	8,500	104,860	103,737	1,123
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	44,536	50	44,586	44,536	50
Salaries of Secretarial and Clerical Assistants	45,712	50	45,762	45,743	19
Other Objects	3,000		3,000	2,023	977
Total Improvement of Instruction Services	93,248	100	93,348	92,302	1,046
Educational Media/Library Services:					
Salaries of Technology Coordinators	55,460	3,000	58,460	58,017	443
Total Educational Media/Library Services	55,460	3,000	58,460	58,017	443
Instructional Staff Training Services:					
Purchased Professional –Education Services	23,849	(15,454)	8,395	1,800	6,595
Total Instructional Staff Training Services	23,849	(15,454)	8,395	1,800	6,595
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	147,992	26,500	174,492	174,304	188
Salaries of Secretarial and Clerical Assistants	45,712	2,500	48,212	48,151	61
Other Salaries	1,800		1,800		1,800
Supplies and Materials	4,028		4,028	1,271	2,757
Other Objects	3,877		3,877	2,951	926
Total Support Services – School Administration	203,409	29,000	232,409	226,677	5,732
Security					
Salaries	61,596		61,596	58,706	2,890
Total Security	61,596		61,596	58,706	2,890
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,119		4,119	435	3,684
Total Student Transportation Services	4,119		4,119	435	3,684
Unallocated Benefits:					
Health Benefits	651,387	(70,000)	581,387	581,259	128
Total Unallocated Benefits	651,387	(70,000)	581,387	581,259	128
Total Undistributed Expenditures	1,316,933	(36,354)	1,280,579	1,258,586	21,993
Total Expenditures - Current	3,333,475	79,300	3,412,775	3,352,596	60,179
Total Expenditures - School Based	3,333,475	79,300	3,412,775	3,352,596	60,179

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Financing Sources:					
Transfers In	$ 3,333,475	$ 79,300	$ 3,412,775	$ 3,352,596	$ 60,179
Total Other Financing Sources	3,333,475	79,300	3,412,775	3,352,596	60,179
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 138,616	$ 6,000	$ 144,616	$ 144,265	$ 351
Grades 1- 5	1,120,585	33,000	1,153,585	1,149,269	4,316
Grades 6-8	1,732,556	(34,000)	1,698,556	1,686,418	12,138
Undistributed Instruction:					
Other Salaries of Instruction	66,548		66,548	66,421	127
General Supplies	146,224	3,382	149,606	96,338	53,268
Textbooks	38,321	(500)	37,821	5,260	32,561
Other Objects	9,572		9,572	5,462	4,110
Total Regular Programs	3,252,422	7,882	3,260,304	3,153,433	106,871
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	180,158	15,000	195,158	189,510	5,648
Total Learning and/or Language Disabilities	180,158	15,000	195,158	189,510	5,648
Behavioral Disabilities:					
Salaries of Teachers	102,732	26,200	128,932	128,656	276
Other Salaries of Instruction	63,424		63,424	60,519	2,905
Total Behavioral Disabilities	166,156	26,200	192,356	189,175	3,181
Multiple Disabilities:					
Salaries of Teachers	172,482	37,000	209,482	208,596	886
Total Multiple Disabilities	172,482	37,000	209,482	208,596	886
Resource Room/Resource Center:					
Salaries of Teachers	178,303	(28,000)	150,303	144,188	6,115
Total Resource Room/Resource Center	178,303	(28,000)	150,303	144,188	6,115
Autism:					
Salaries of Teachers	480,167	67,000	547,167	540,362	6,805
Other Salaries of Instruction	230,504	(35,000)	195,504	185,842	9,662
General Supplies	566		566	566	
Other Objects	1,200		1,200		1,200
Total Autism	712,437	32,000	744,437	726,770	17,667
Total Special Education	1,409,536	82,200	1,491,736	1,458,239	33,497
School Sponsored Co-curricular Activities:					
Salaries	5,856	3,700	9,556	3,276	6,280
Total School Sponsored Co-curricular Activities	5,856	3,700	9,556	3,276	6,280

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
School Sponsored Athletics:					
Salaries	$ 9,730	$ 12,000	$ 21,730	$ 21,672	$ 58
Total School Sponsored Athletics	9,730	12,000	21,730	21,672	58
Before/After School Programs:					
Salaries of Teachers	116,225	10,800	127,025	115,785	11,240
Total Before/After School Programs	116,225	10,800	127,025	115,785	11,240
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	14,520	2,758	17,278	2,758	14,520
Total Other Supplemental/At-Risk Programs - Instruction	14,520	2,758	17,278	2,758	14,520
Total Instruction	4,808,289	119,340	4,927,629	4,755,163	172,466
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416		33,416	32,950	466
Other Objects	270		270	270	
Total Attendance and Social Work Services	33,686		33,686	33,220	466
Health Services:					
Salaries	88,856	7,000	95,856	94,980	876
Supplies and Materials	2,232		2,232	672	1,560
Total Health Services	91,088	7,000	98,088	95,652	2,436
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	188,418	4,800	193,218	192,923	295
Total Other Support Services – Students - Regular	188,418	4,800	193,218	192,923	295
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	222,131	(18,200)	203,931	192,426	11,505
Salaries of Secretarial and Clerical Assistants	46,587	350	46,937	46,875	62
Other Salaries	4,000		4,000		4,000
Other Purchased Professional and Technical Services	11,500		11,500	9,576	1,924
Supplies and Materials	3,178		3,178		3,178
Other Objects	6,495		6,495	5,000	1,495
Total Improvement of Instruction Services	293,891	(17,850)	276,041	253,877	22,164
Educational Media/Library Services:					
Salaries	53,510	1,500	55,010	54,638	372
Supplies and Materials	4,367		4,367	2,930	1,437
Total Educational Media/Library Services	57,877	1,500	59,377	57,568	1,809
Instructional Staff Training Services:					
Supplies and Materials	2,000	500	2,500	1,500	1,000
Total Instructional Staff Training Services	2,000	500	2,500	1,500	1,000

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 209,118	$ 29,000	$ 238,118	$ 230,253	$ 7,865
Salaries of Secretarial and Clerical Assistants	94,049	6,800	100,849	100,605	244
Other Salaries	4,608	4,200	8,808	6,636	2,172
Other Purchased Services	23,669	(12,840)	10,829	6,599	4,230
Supplies and Materials	7,297		7,297	2,297	5,000
Other Objects	7,000	1,000	8,000	3,850	4,150
Total Support Services – School Administration	345,741	28,160	373,901	350,240	23,661
Security					
Salaries	166,085	1,500	167,585	167,390	195
Total Security	166,085	1,500	167,585	167,390	195
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,851		14,851	2,722	12,129
Total Student Transportation Services	14,851		14,851	2,722	12,129
Unallocated Benefits:					
Health Benefits	1,346,733	(144,000)	1,202,733	1,201,744	989
Total Unallocated Benefits	1,346,733	(144,000)	1,202,733	1,201,744	989
Total Undistributed Expenditures	2,540,370	(118,390)	2,421,980	2,356,836	65,144
Total Expenditures - Current	7,348,659	950	7,349,609	7,111,999	237,610
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	21,750		21,750		21,750
Total Equipment	21,750		21,750		21,750
Total Expenditures - School Based	7,370,409	950	7,371,359	7,111,999	259,360
Other Financing Sources:					
Transfers In	7,370,409	950	7,371,359	7,111,999	259,360
Total Other Financing Sources	7,370,409	950	7,371,359	7,111,999	259,360
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 113,104	$ 2,500	$ 115,604	$ 103,072	$ 12,532
Grades 1- 5	930,312	(86,000)	844,312	838,579	5,733
Grades 6-8	1,647,296	13,000	1,660,296	1,657,638	2,658
Undistributed Instruction:					
Other Salaries of Instruction	65,128	1,500	66,628	66,158	470
General Supplies	77,093		77,093	60,116	16,977
Textbooks	18,766	(928)	17,838	13,073	4,765
Other Objects	5,205		5,205	340	4,865
Total Regular Programs	2,856,904	(69,928)	2,786,976	2,738,976	48,000
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	447,369	(28,000)	419,369	413,014	6,355
General Supplies	4,500		4,500	2,773	1,727
Other Objects	280		280		280
Total Learning and/or Language Disabilities	452,149	(28,000)	424,149	415,787	8,362
Behavioral Disabilities:					
Salaries of Teachers	90,228	118,000	208,228	204,909	3,319
Other Salaries of Instruction	97,235		97,235	96,209	1,026
General Supplies	4,571		4,571	4,510	61
Textbooks	468		468	330	138
Other Objects	90		90		90
Total Behavioral Disabilities	192,592	118,000	310,592	305,958	4,634
Multiple Disabilities:					
Salaries of Teachers	301,513	100	301,613	295,256	6,357
General Supplies	3,000	(405)	2,595	1,611	984
Textbooks	383		383	330	53
Other Objects	120		120		120
Total Multiple Disabilities	305,016	(305)	304,711	297,197	7,514
Resource Room/Resource Center:					
Salaries of Teachers	589,216	37,000	626,216	620,204	6,012
General Supplies	500	(500)			
Total Resource Room/Resource Center	589,716	36,500	626,216	620,204	6,012
Total Special Education	1,539,473	126,195	1,665,668	1,639,146	26,522
Bilingual Education:					
Salaries of Teachers	646,796	15,000	661,796	650,642	11,154
Other Salaries of Instruction	31,712	1,000	32,712	32,023	689
General Supplies	2,299		2,299	1,652	647
Textbooks	1,845		1,845	165	1,680
Other Objects	590		590		590
Total Bilingual Education	683,242	16,000	699,242	684,482	14,760

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
School Sponsored Co-curricular Activities:					
Salaries	$ 25,122	$ (10,000)	$ 15,122	$ 8,688	$ 6,434
Total School Sponsored Co-curricular Activities	25,122	(10,000)	15,122	8,688	6,434
School Sponsored Athletics:					
Salaries	12,387	(12,000)	387		387
Supplies and Materials	1,229		1,229	1,229	
Total School Sponsored Athletics	13,616	(12,000)	1,616	1,229	387
Before/After School Programs:					
Salaries of Teachers	62,160	19,000	81,160	79,269	1,891
Total Before/After School Programs	62,160	19,000	81,160	79,269	1,891
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	94,766	1,000	95,766	95,188	578
Purchased Professional & Technical Services	26,000		26,000	13,500	12,500
Total Other Supplemental/At-Risk Programs - Instruction	120,766	1,000	121,766	108,688	13,078
Total Instruction	5,301,283	70,267	5,371,550	5,260,478	111,072
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	95,178	31
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,023	189
Supplies and Materials	701		701	597	104
Total Attendance and Social Work Services	126,622	1,500	128,122	127,798	324
Health Services:					
Salaries	134,741	56,500	191,241	189,162	2,079
Supplies and Materials	503		503	426	77
Total Health Services	135,244	56,500	191,744	189,588	2,156
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	201,691	(25,000)	176,691	157,111	19,580
Supplies and Materials	1,213		1,213	1,170	43
Total Other Support Services – Students - Regular	202,904	(25,000)	177,904	158,281	19,623
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	156,351		156,351	155,845	506
Salaries of Secretarial and Clerical Assistants	96,810		96,810	87,962	8,848
Other Objects	5,000		5,000	3,539	1,461
Total Improvement of Instruction Services	258,161		258,161	247,346	10,815
Educational Media/Library Services:					
Salaries	51,000	1,000	52,000	51,774	226
Salaries of Technology Coordinators	93,241	1,000	94,241	93,674	567
Supplies and Materials	3,702	2,783	6,485	4,587	1,898
Total Educational Media/Library Services	147,943	4,783	152,726	150,035	2,691
Instructional Staff Training Services:					
Purchased Professional –Education Services	8,750		8,750	750	8,000
Supplies and Materials	500		500	499	1
Total Instructional Staff Training Services	9,250		9,250	1,249	8,001

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 263,141	$ 46,100	$ 309,241	$ 309,179	$ 62
Salaries of Secretarial and Clerical Assistants	96,810		96,810	95,133	1,677
Other Salaries	2,960	600	3,560	3,465	95
Other Purchased Services	17,239		17,239	750	16,489
Supplies and Materials	3,000	(950)	2,050	1,719	331
Other Objects	4,060		4,060	1,880	2,180
Total Support Services – School Administration	387,210	45,750	432,960	412,126	20,834
Security					
Salaries	46,565		46,565	44,591	1,974
General Supplies	600		600	594	6
Total Security	47,165		47,165	45,185	1,980
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,871		13,871		13,871
Total Student Transportation Services	13,871		13,871		13,871
Unallocated Benefits:					
Health Benefits	1,745,801	(187,000)	1,558,801	1,557,849	952
Total Unallocated Benefits	1,745,801	(187,000)	1,558,801	1,557,849	952
Total Undistributed Expenditures	3,074,171	(103,467)	2,970,704	2,889,457	81,247
Total Expenditures - Current	8,375,454	(33,200)	8,342,254	8,149,935	192,319
Total Expenditures - School Based	8,375,454	(33,200)	8,342,254	8,149,935	192,319
Other Financing Sources:					
Transfers In	8,375,454	(33,200)	8,342,254	8,149,935	192,319
Total Other Financing Sources	8,375,454	(33,200)	8,342,254	8,149,935	192,319
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Madison Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 148,752	$ 7,700	$ 156,452	$ 155,914	$ 538
Grades 1- 5	1,220,256	72,000	1,292,256	1,290,688	1,568
Grades 6-8		3,500	3,500	3,388	112
Undistributed Instruction:					
Other Salaries of Instruction	96,556	1,000	97,556	97,315	241
Other Purchased Services	3,000		3,000	3,000	
General Supplies	45,951		45,951	43,367	2,584
Textbooks	900		900		900
Total Regular Programs	1,515,415	84,200	1,599,615	1,593,672	5,943
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,400	173,816	226,216	225,281	935
Total Learning and/or Language Disabilities	52,400	173,816	226,216	225,281	935
Behavioral Disabilities:					
Salaries of Teachers	106,781	12,500	119,281	118,860	421
Other Salaries of Instruction	63,974		63,974	63,579	395
General Supplies	3,562		3,562	2,844	718
Textbooks	600		600		600
Total Behavioral Disabilities	174,917	12,500	187,417	185,283	2,134
Multiple Disabilities:					
Salaries of Teachers	79,198	6,000	85,198	84,001	1,197
General Supplies	4,062		4,062	1,874	2,188
Textbooks	400		400		400
Total Multiple Disabilities	83,660	6,000	89,660	85,875	3,785
Resource Room/Resource Center:					
Salaries of Teachers	192,314	(37,000)	155,314	154,477	837
General Supplies	500		500	467	33
Total Resource Room/Resource Center	192,814	(37,000)	155,814	154,944	870
Total Special Education	503,791	155,316	659,107	651,383	7,724
School Sponsored Co-curricular Activities:					
Salaries	1,472		1,472		1,472
Total School Sponsored Co-curricular Activities	1,472		1,472		1,472
School Sponsored Athletics:					
Salaries	8,258		8,258	5,385	2,873
Total School Sponsored Athletics	8,258		8,258	5,385	2,873

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Madison Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 20,000	$ (5,000)	$ 15,000	$ 11,556	$ 3,444
Other Salaries for Instruction		5,000	5,000		5,000
Total Before/After School Programs	20,000	-	20,000	11,556	8,444
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	54,970	4,000	58,970	58,951	19
Total Other Supplemental/At-Risk Programs - Instruction	54,970	4,000	58,970	58,951	19
Total Instruction	2,103,906	243,516	2,347,422	2,320,947	26,475
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416		33,416	29,411	4,005
Supplies and Materials	820		820	804	16
Total Attendance and Social Work Services	34,236		34,236	30,215	4,021
Health Services:					
Salaries	67,600	5,000	72,600	72,005	595
Supplies and Materials	1,331		1,331	301	1,030
Total Health Services	68,931	5,000	73,931	72,306	1,625
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	77,415	(15,000)	62,415	58,492	3,923
Total Other Support Services – Students - Regular	77,415	(15,000)	62,415	58,492	3,923
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	56,428	10	56,438	56,428	10
Salaries of Secretarial and Clerical Assistants	43,596	1,000	44,596	44,366	230
Other Objects	3,000		3,000	500	2,500
Total Improvement of Instruction Services	103,024	1,010	104,034	101,294	2,740
Educational Media/Library Services:					
Salaries	96,234	50	96,284	96,281	3
Supplies and Materials	753		753	384	369
Total Educational Media/Library Services	96,987	50	97,037	96,665	372
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	197,658	12,000	209,658	208,944	714
Salaries of Secretarial and Clerical Assistants	43,596	13,000	56,596	55,798	798
Other Salaries	960	1,500	2,460	2,178	282
Other Purchased Services	5,378		5,378	5,378	
Supplies and Materials	13		13		13
Other Objects	9,250		9,250	1,200	8,050
Total Support Services – School Administration	256,855	26,500	283,355	273,498	9,857

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Madison Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 77,304	$ 600	$ 77,904	$ 77,647	$ 257
General Supplies	1,300		1,300	594	706
Total Security	78,604	600	79,204	78,241	963
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,800		2,800		2,800
Total Student Transportation Services	2,800		2,800		2,800
Unallocated Benefits:					
Health Benefits	683,812	(73,000)	610,812	610,193	619
Total Unallocated Benefits	683,812	(73,000)	610,812	610,193	619
Total Undistributed Expenditures	1,402,664	(54,840)	1,347,824	1,320,904	26,920
Total Expenditures - Current	3,506,570	188,676	3,695,246	3,641,851	53,395
Total Expenditures - School Based	3,506,570	188,676	3,695,246	3,641,851	53,395
Other Financing Sources:					
Transfers In	3,506,570	188,676	3,695,246	3,641,851	53,395
Total Other Financing Sources	3,506,570	188,676	3,695,246	3,641,851	53,395
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Malcolm X Shabazz High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Grades 9-12	$ 3,929,286	$ 125,942	$ 4,055,228	$ 4,052,705	$ 2,523
Undistributed Instruction:					
General Supplies	139,284		139,284	96,042	43,242
Textbooks	45,574		45,574	36,697	8,877
Total Regular Programs	4,114,144	125,942	4,240,086	4,185,444	54,642
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	510,543	22,000	532,543	521,042	11,501
Other Salaries of Instruction	65,128	300	65,428	65,357	71
General Supplies	12,404		12,404	9,661	2,743
Total Learning and/or Language Disabilities	588,075	22,300	610,375	596,060	14,315
Behavioral Disabilities:					
Salaries of Teachers	52,400	2,000	54,400	52,999	1,401
Total Behavioral Disabilities	52,400	2,000	54,400	52,999	1,401
Resource Room/Resource Center:					
Salaries of Teachers	600,896	(97,000)	503,896	503,097	799
Total Resource Room/Resource Center	600,896	(97,000)	503,896	503,097	799
Total Special Education	1,241,371	(72,700)	1,168,671	1,152,156	16,515
School Sponsored Co-curricular Activities:					
Salaries	63,354		63,354	47,579	15,775
Supplies and Materials	2,500		2,500		2,500
Total School Sponsored Co-curricular Activities	65,854		65,854	47,579	18,275
School Sponsored Athletics:					
Salaries	193,630	13,000	206,630	206,333	297
Supplies and Materials	46,302		46,302	43,313	2,989
Other Objects	23,750		23,750	23,750	
Total School Sponsored Athletics	263,682	13,000	276,682	273,396	3,286
Total Instruction	5,685,051	66,242	5,751,293	5,658,575	92,718
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	87,216	1,000	88,216	88,074	142
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416	26,658	60,074	57,915	2,159
Supplies and Materials	750		750		750
Total Attendance and Social Work Services	121,382	27,658	149,040	145,989	3,051

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Malcolm X Shabazz High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 183,888	$ 15,000	$ 198,888	$ 198,363	$ 525
Supplies and Materials	1,213		1,213	1,075	138
Total Health Services	185,101	15,000	200,101	199,438	663
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	420,180	15,000	435,180	434,253	927
Other Salaries	92,766	1,000	93,766	87,995	5,771
Total Other Support Services – Students - Regular	512,946	16,000	528,946	522,248	6,698
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	146,991	50	147,041	146,993	48
Salaries of Other Professional Staff	694,795	56,500	751,295	751,015	280
Salaries of Secretarial and Clerical Assistants	92,012		92,012	89,961	2,051
Other Salaries	90,982	1,200	92,182	91,996	186
Other Objects	5,000		5,000	366	4,634
Total Improvement of Instruction Services	1,029,780	57,750	1,087,530	1,080,331	7,199
Educational Media/Library Services:					
Salaries	53,510	2,500	56,010	55,764	246
Salaries of Technology Coordinators	52,250	46,000	98,250	97,846	404
Purchased Professional and Technical Services	1,030		1,030		1,030
Supplies and Materials	6,568		6,568	5,942	626
Total Educational Media/Library Services	113,358	48,500	161,858	159,552	2,306
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	257,113	43,800	300,913	300,882	31
Salaries of Secretarial and Clerical Assistants	92,012	5,000	97,012	96,807	205
Other Salaries	5,360		5,360		5,360
Other Purchased Services	21,077	7,650	28,727	10,271	18,456
Supplies and Materials	10,000		10,000	7,173	2,827
Other Objects	24,546	(4,200)	20,346	8,282	12,064
Total Support Services – School Administration	410,108	52,250	462,358	423,415	38,943
Security					
Salaries	257,300	(15,000)	242,300	237,414	4,886
General Supplies	3,500		3,500	3,391	109
Total Security	260,800	(15,000)	245,800	240,805	4,995
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,438		10,438	6,303	4,135
Total Student Transportation Services	10,438		10,438	6,303	4,135

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Malcolm X Shabazz High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 2,172,632	$ (230,000)	$ 1,942,632	$ 1,938,728	$ 3,904
Total Unallocated Benefits	2,172,632	(230,000)	1,942,632	1,938,728	3,904
Total Undistributed Expenditures	4,816,545	(27,842)	4,788,703	4,716,809	71,894
Total Expenditures - Current	10,501,596	38,400	10,539,996	10,375,384	164,612
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	8,500	(3,450)	5,050		5,050
Total Equipment	8,500	(3,450)	5,050		5,050
Total Expenditures - School Based	10,510,096	34,950	10,545,046	10,375,384	169,662
Other Financing Sources:					
Transfers In	10,510,096	34,950	10,545,046	10,375,384	169,662
Total Other Financing Sources	10,510,096	34,950	10,545,046	10,375,384	169,662
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Maple Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 173,111	$ 10,500	$ 183,611	$ 183,189	$ 422
Grades 1- 5	976,948	(36,000)	940,948	938,490	2,458
Grades 6-8	766,199	(31,000)	735,199	732,299	2,900
Undistributed Instruction:					
Other Salaries of Instruction	93,701		93,701	92,984	717
General Supplies	69,535		69,535	62,641	6,894
Textbooks	4,000		4,000	3,753	247
Other Objects	2,000		2,000		2,000
Total Regular Programs	2,085,494	(56,500)	2,028,994	2,013,356	15,638
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		4,000	4,000	3,583	417
Total Learning and/or Language Disabilities		4,000	4,000	3,583	417
Resource Room/Resource Center:					
Salaries of Teachers	260,112	140,000	400,112	395,870	4,242
General Supplies	3,791		3,791	3,594	197
Total Resource Room/Resource Center	263,903	140,000	403,903	399,464	4,439
Total Special Education	263,903	144,000	407,903	403,047	4,856
School Sponsored Co-curricular Activities:					
Salaries	5,788	2,000	7,788	7,236	552
Total School Sponsored Co-curricular Activities	5,788	2,000	7,788	7,236	552
Before/After School Programs:					
Salaries of Teachers	4,000		4,000	3,545	455
Total Before/After School Programs	4,000		4,000	3,545	455
Total Instruction	2,359,185	89,500	2,448,685	2,427,184	21,501
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,019	193
Total Attendance and Social Work Services	31,712	500	32,212	32,019	193
Health Services:					
Salaries	96,209	1,500	97,709	96,736	973
Supplies and Materials	2,020		2,020	1,261	759
Total Health Services	98,229	1,500	99,729	97,997	1,732

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Maple Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 77,415	$ (15,000)	$ 62,415	$ 59,810	$ 2,605
Other Salaries	53,768	5,000	58,768	58,539	229
Supplies and Materials	1,250		1,250	784	466
Total Other Support Services – Students - Regular	132,433	(10,000)	122,433	119,133	3,300
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	94,747	50	94,797	94,747	50
Salaries of Secretarial and Clerical Assistants	17,996	200	18,196	18,153	43
Other Objects	5,280		5,280	2,236	3,044
Total Improvement of Instruction Services	118,023	250	118,273	115,136	3,137
Educational Media/Library Services:					
Salaries of Technology Coordinators	58,867	3,500	62,367	62,195	172
Supplies and Materials	2,459		2,459	2,431	28
Total Educational Media/Library Services	61,326	3,500	64,826	64,626	200
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	213,540	24,500	238,040	237,056	984
Salaries of Secretarial and Clerical Assistants	17,996	1,000	18,996	18,603	393
Other Salaries	1,080	1,500	2,580	2,086	494
Other Purchased Services	21,273		21,273		21,273
Supplies and Materials	8,968	(1,000)	7,968	6,023	1,945
Other Objects	202	1,000	1,202	600	602
Total Support Services – School Administration	263,059	27,000	290,059	264,368	25,691
Security					
Salaries	202,048		202,048	198,560	3,488
General Supplies	430		430	323	107
Total Security	202,478		202,478	198,883	3,595
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,700		15,700	2,163	13,537
Total Student Transportation Services	15,700		15,700	2,163	13,537
Unallocated Benefits:					
Health Benefits	808,815	(87,000)	721,815	721,738	77
Total Unallocated Benefits	808,815	(87,000)	721,815	721,738	77
Total Undistributed Expenditures	1,731,775	(64,250)	1,667,525	1,616,063	51,462
Total Expenditures - Current	4,090,960	25,250	4,116,210	4,043,247	72,963
Total Expenditures - School Based	4,090,960	25,250	4,116,210	4,043,247	72,963

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Maple Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Financing Sources:					
Transfers In	$ 4,090,960	$ 25,250	$ 4,116,210	$ 4,043,247	$ 72,963
Total Other Financing Sources	4,090,960	25,250	4,116,210	4,043,247	72,963
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. Martin Luther King Jr.	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Undistributed Instruction:					
General Supplies	$ 522		$ 522	$ 522	
Total Regular Programs	522		522	522	
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	449		449	204	$ 245
Total Learning and/or Language Disabilities	449		449	204	245
Total Special Education	449		449	204	245
Bilingual Education:					
General Supplies	470		470	470	
Total Bilingual Education	470		470	470	
Before/After School Programs:					
Salaries of Teachers		$ 19,500	19,500	19,117	383
Total Before/After School Programs		19,500	19,500	19,117	383
Total Instruction	1,441	19,500	20,941	20,313	628
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	7		7		7
Total Attendance and Social Work Services	7		7		7
Health Services:					
Supplies and Materials	749		749	731	18
Total Health Services	749		749	731	18
Improvement of Instruction Services:					
Other Objects	253		253	253	
Total Improvement of Instruction Services	253		253	253	
Support Services – School Administration:					
Supplies and Materials	537		537	117	420
Other Objects	660		660		660
Total Support Services – School Administration	1,197		1,197	117	1,080
Total Undistributed Expenditures	2,206		2,206	1,101	1,105

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Dr. Martin Luther King Jr.	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Total Expenditures - Current	$ 3,647	$ 19,500	$ 23,147	$ 21,414	$ 1,733
Total Expenditures - School Based	3,647	19,500	23,147	21,414	1,733
Other Financing Sources:					
Transfers In	3,647	19,500	23,147	21,414	1,733
Total Other Financing Sources	3,647	19,500	23,147	21,414	1,733
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 116,222	$ 17,000	$ 133,222	$ 132,134	$ 1,088
Grades 1- 5	1,400,959	90,000	1,490,959	1,490,020	939
Grades 6-8	876,706	50,000	926,706	925,529	1,177
Undistributed Instruction:					
Other Salaries of Instruction	95,136	1,500	96,636	96,582	54
General Supplies	70,620	11,995	82,615	76,524	6,091
Textbooks	20,520	(11,995)	8,525	6,425	2,100
Other Objects	23,806	(8,320)	15,486	9,123	6,363
Total Regular Programs	2,603,969	150,180	2,754,149	2,736,337	17,812
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	473,714	9,000	482,714	472,287	10,427
General Supplies	10,821		10,821	3,631	7,190
Textbooks	499		499		499
Other Objects	3,720		3,720	3,205	515
Total Learning and/or Language Disabilities	488,754	9,000	497,754	479,123	18,631
Resource Room/Resource Center:					
Salaries of Teachers	531,670	106,000	637,670	636,359	1,311
General Supplies	4,000		4,000	3,613	387
Total Resource Room/Resource Center	535,670	106,000	641,670	639,972	1,698
Autism:					
Salaries of Teachers	290,529	29,000	319,529	316,726	2,803
Other Salaries of Instruction	196,804	2,000	198,804	198,680	124
General Supplies	14,000		14,000	10,138	3,862
Other Objects	1,590		1,590		1,590
Total Autism	502,923	31,000	533,923	525,544	8,379
Total Special Education	1,527,347	146,000	1,673,347	1,644,639	28,708
Bilingual Education:					
Salaries of Teachers	296,150		296,150	290,860	5,290
General Supplies	6,200		6,200	5,304	896
Other Objects	1,260		1,260	804	456
Total Bilingual Education	303,610		303,610	296,968	6,642
School Sponsored Co-curricular Activities:					
Salaries	18,252	(5,700)	12,552	11,525	1,027
Total School Sponsored Co-curricular Activities	18,252	(5,700)	12,552	11,525	1,027

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
School Sponsored Athletics:					
Salaries	$ 23,620	$ (12,933)	$ 10,687	$ 9,355	$ 1,332
Supplies and Materials	4,629		4,629	1,860	2,769
Total School Sponsored Athletics	28,249	(12,933)	15,316	11,215	4,101
Before/After School Programs:					
Salaries of Teachers	41,496	(25,047)	16,449	14,726	1,723
Total Before/After School Programs	41,496	(25,047)	16,449	14,726	1,723
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	94,757	6,500	101,257	101,020	237
Purchased Professional & Technical Services		55,000	55,000	55,000	
Total Other Supplemental/At-Risk Programs - Instruction	94,757	61,500	156,257	156,020	237
Total Instruction	4,617,680	314,000	4,931,680	4,871,430	60,250
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,132	500	33,632	33,359	273
Supplies and Materials	600		600		600
Total Attendance and Social Work Services	33,732	500	34,232	33,359	873
Health Services:					
Salaries	180,223	17,000	197,223	196,084	1,139
Supplies and Materials	3,595		3,595	2,299	1,296
Total Health Services	183,818	17,000	200,818	198,383	2,435
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	245,204	(80,000)	165,204	161,916	3,288
Supplies and Materials	800		800		800
Total Other Support Services – Students - Regular	246,004	(80,000)	166,004	161,916	4,088
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	154,257		154,257	151,750	2,507
Salaries of Secretarial and Clerical Assistants	73,944	500	74,444	74,346	98
Other Objects	5,000		5,000	1,560	3,440
Total Improvement of Instruction Services	233,201	500	233,701	227,656	6,045
Educational Media/Library Services:					
Salaries of Technology Coordinators	57,220	3,500	60,720	60,545	175
Total Educational Media/Library Services	57,220	3,500	60,720	60,545	175

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 291,412	$ 37,000	$ 328,412	$ 328,138	$ 274
Salaries of Secretarial and Clerical Assistants	73,944	5,000	78,944	78,524	420
Other Salaries	3,960	4,000	7,960	3,697	4,263
Other Purchased Services	14,198	500	14,698	13,566	1,132
Supplies and Materials	12,902	(500)	12,402	6,936	5,466
Other Objects	2,226		2,226	700	1,526
Total Support Services – School Administration	398,642	46,000	444,642	431,561	13,081
Security					
Salaries	115,503	(33,079)	82,424	82,342	82
General Supplies	3,000		3,000	1,781	1,219
Total Security	118,503	(33,079)	85,424	84,123	1,301
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	23,821	(8,000)	15,821	5,423	10,398
Total Student Transportation Services	23,821	(8,000)	15,821	5,423	10,398
Unallocated Benefits:					
Health Benefits	1,373,547	(147,000)	1,226,547	1,225,672	875
Total Unallocated Benefits	1,373,547	(147,000)	1,226,547	1,225,672	875
Total Undistributed Expenditures	2,668,488	(200,579)	2,467,909	2,428,638	39,271
Total Expenditures - Current	7,286,168	113,421	7,399,589	7,300,068	99,521
Total Expenditures - School Based	7,286,168	113,421	7,399,589	7,300,068	99,521
Other Financing Sources:					
Transfers In	7,286,168	113,421	7,399,589	7,300,068	99,521
Total Other Financing Sources	7,286,168	113,421	7,399,589	7,300,068	99,521
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 147,011	$ 15,000	$ 162,011	$ 161,052	$ 959
Grades 1- 5	874,896	76,000	950,896	949,976	920
Grades 6-8	389,905	138,000	527,905	526,794	1,111
Undistributed Instruction:					
Other Salaries of Instruction	64,134	8,000	72,134	71,534	600
General Supplies	14,971	1,454	16,425	14,113	2,312
Textbooks	7,000	(372)	6,628	6,628	
Other Objects	10		10		10
Total Regular Programs	1,497,927	238,082	1,736,009	1,730,097	5,912
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	675,580	159,000	834,580	834,103	477
Total Learning and/or Language Disabilities	675,580	159,000	834,580	834,103	477
Resource Room/Resource Center:					
Salaries of Teachers	255,997	4,500	260,497	257,371	3,126
General Supplies	8,582	(3)	8,579	7,634	945
Textbooks	2,500	(655)	1,845	1,845	
Total Resource Room/Resource Center	267,079	3,842	270,921	266,850	4,071
Total Special Education	942,659	162,842	1,105,501	1,100,953	4,548
Bilingual Education:					
Salaries of Teachers	549,491	15,000	564,491	558,012	6,479
Other Salaries of Instruction	33,416		33,416	29,529	3,887
General Supplies	9,952	(3)	9,949	7,453	2,496
Textbooks	2,766	(2,766)			
Total Bilingual Education	595,625	12,231	607,856	594,994	12,862
School Sponsored Co-curricular Activities:					
Salaries	7,948	4,000	11,948	11,642	306
Total School Sponsored Co-curricular Activities	7,948	4,000	11,948	11,642	306
School Sponsored Athletics:					
Salaries	8,258	4,000	12,258	11,910	348
Total School Sponsored Athletics	8,258	4,000	12,258	11,910	348
Before/After School Programs:					
Salaries of Teachers	25,000	1,000	26,000	21,682	4,318
Other Salaries for Instruction	3,060	1,000	4,060	3,851	209
Total Before/After School Programs	28,060	2,000	30,060	25,533	4,527

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 66,200	$ 11,000	$ 77,200	$ 76,972	$ 228
Total Other Supplemental/At-Risk Programs - Instruction	66,200	11,000	77,200	76,972	228
Total Instruction	3,146,677	434,155	3,580,832	3,552,101	28,731
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416	500	33,916	33,746	170
Total Attendance and Social Work Services	33,416	500	33,916	33,746	170
Health Services:					
Salaries	92,212	(6,900)	85,312	76,672	8,640
Total Health Services	92,212	(6,900)	85,312	76,672	8,640
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	53,818	700	54,518	54,466	52
Other Objects	150		150		150
Total Other Support Services – Students - Regular	53,968	700	54,668	54,466	202
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	60,680	(15,000)	45,680	42,600	3,080
Salaries of Secretarial and Clerical Assistants	25,618	250	25,868	25,786	82
Supplies and Materials	19,669		19,669	19,669	
Other Objects	3,000	(491)	2,509	959	1,550
Total Improvement of Instruction Services	108,967	(15,241)	93,726	89,014	4,712
Educational Media/Library Services:					
Salaries of Technology Coordinators	58,867	4,000	62,867	62,109	758
Supplies and Materials	398		398		398
Total Educational Media/Library Services	59,265	4,000	63,265	62,109	1,156
Instructional Staff Training Services:					
Other Objects	798		798		798
Total Instructional Staff Training Services	798		798		798
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	170,802	9,000	179,802	179,281	521
Salaries of Secretarial and Clerical Assistants	25,618	600	26,218	26,163	55
Other Salaries	1,125	2,500	3,625	2,117	1,508
Other Purchased Services	5,000	40	5,040	5,036	4
Supplies and Materials	5,000		5,000	5,000	
Other Objects	4,250	(1,127)	3,123	1,976	1,147
Total Support Services – School Administration	211,795	11,013	222,808	219,573	3,235
Security					
Salaries	140,218		140,218	137,149	3,069
Total Security	140,218		140,218	137,149	3,069

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 3,921	$ 3,922	$ 7,843	$ 2,111	$ 5,732
Total Student Transportation Services	3,921	3,922	7,843	2,111	5,732
Unallocated Benefits:					
Health Benefits	801,989	(86,000)	715,989	715,647	342
Total Unallocated Benefits	801,989	(86,000)	715,989	715,647	342
Total Undistributed Expenditures	1,506,549	(88,006)	1,418,543	1,390,487	28,056
Total Expenditures - Current	4,653,226	346,149	4,999,375	4,942,588	56,787
Total Expenditures - School Based	4,653,226	346,149	4,999,375	4,942,588	56,787
Other Financing Sources:					
Transfers In	4,653,226	346,149	4,999,375	4,942,588	56,787
Total Other Financing Sources	4,653,226	346,149	4,999,375	4,942,588	56,787
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Mount Vernon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 177,478	$ 16,700	$ 194,178	$ 194,138	$ 40
Grades 1- 5	1,833,565	79,000	1,912,565	1,912,180	385
Grades 6-8	578,617	49,000	627,617	626,700	917
Undistributed Instruction:					
Other Salaries of Instruction	95,686	1,600	97,286	97,259	27
General Supplies	85,622		85,622	66,558	19,064
Textbooks	8,000	(2,783)	5,217	1,875	3,342
Other Objects	3,239	2,783	6,022	3,579	2,443
Total Regular Programs	2,782,207	146,300	2,928,507	2,902,289	26,218
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	96,166	4,000	100,166	98,483	1,683
General Supplies	850		850	251	599
Textbooks	1,000		1,000		1,000
Total Learning and/or Language Disabilities	98,016	4,000	102,016	98,734	3,282
Resource Room/Resource Center:					
Salaries of Teachers	227,757	5,000	232,757	228,533	4,224
General Supplies	1,100		1,100	478	622
Textbooks	500		500		500
Total Resource Room/Resource Center	229,357	5,000	234,357	229,011	5,346
Total Special Education	327,373	9,000	336,373	327,745	8,628
Bilingual Education:					
Salaries of Teachers	395,471	36,000	431,471	425,176	6,295
Other Salaries of Instruction	65,394	1,100	66,494	66,465	29
General Supplies	500		500		500
Total Bilingual Education	461,365	37,100	498,465	491,641	6,824
School Sponsored Co-curricular Activities:					
Salaries	16,781	2,400	19,181	19,178	3
Total School Sponsored Co-curricular Activities	16,781	2,400	19,181	19,178	3
School Sponsored Athletics:					
Salaries	13,650		13,650	13,126	524
Total School Sponsored Athletics	13,650		13,650	13,126	524

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Mount Vernon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 65,900	$ (40,000)	$ 25,900	$ 17,225	$ 8,675
Total Before/After School Programs	65,900	(40,000)	25,900	17,225	8,675
Total Instruction	3,667,276	154,800	3,822,076	3,771,204	50,872
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,706	3,000	99,706	99,041	665
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,262	2,000	34,262	33,602	660
Supplies and Materials	350		350		350
Total Attendance and Social Work Services	129,318	5,000	134,318	132,643	1,675
Health Services:					
Salaries	97,217	8,000	105,217	103,192	2,025
Supplies and Materials	1,027		1,027	96	931
Total Health Services	98,244	8,000	106,244	103,288	2,956
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	94,209	3,000	97,209	96,713	496
Other Salaries	57,656		57,656	57,568	88
Supplies and Materials	51		51	51	
Total Other Support Services – Students - Regular	151,916	3,000	154,916	154,332	584
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	116,144	100	116,244	116,144	100
Salaries of Secretarial and Clerical Assistants	44,699	2,000	46,699	45,790	909
Other Objects	3,414		3,414	2,427	987
Total Improvement of Instruction Services	164,257	2,100	166,357	164,361	1,996
Educational Media/Library Services:					
Salaries of Technology Coordinators	91,491	(15,000)	76,491	75,891	600
Total Educational Media/Library Services	91,491	(15,000)	76,491	75,891	600
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,035		1,035	1,035	
Total Instructional Staff Training Services	1,035		1,035	1,035	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	253,339	36,000	289,339	288,645	694
Salaries of Secretarial and Clerical Assistants	44,699	1,000	45,699	45,559	140
Other Salaries	1,920		1,920	1,778	142
Other Purchased Services	11,930		11,930	5,254	6,676
Supplies and Materials	1,564		1,564	1,245	319
Other Objects	2,000		2,000	1,004	996
Total Support Services – School Administration	315,452	37,000	352,452	343,485	8,967

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Mount Vernon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 153,250	$ (20,000)	$ 133,250	$ 125,446	$ 7,804
Total Security	153,250	(20,000)	133,250	125,446	7,804
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,235		8,235	2,727	5,508
Total Student Transportation Services	8,235		8,235	2,727	5,508
Unallocated Benefits:					
Health Benefits	1,158,739	(124,000)	1,034,739	1,033,990	749
Total Unallocated Benefits	1,158,739	(124,000)	1,034,739	1,033,990	749
Total Undistributed Expenditures	2,271,937	(103,900)	2,168,037	2,137,198	30,839
Total Expenditures - Current	5,939,213	50,900	5,990,113	5,908,402	81,711
Total Expenditures - School Based	5,939,213	50,900	5,990,113	5,908,402	81,711
Other Financing Sources:					
Transfers In	5,939,213	50,900	5,990,113	5,908,402	81,711
Total Other Financing Sources	5,939,213	50,900	5,990,113	5,908,402	81,711
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Bridges	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 1,260,633	$ (25,986)	$ 1,234,647	$ 1,233,251	$ 1,396
Undistributed Instruction:					
Purchased Technical Services	10,000	(10,000)			
General Supplies	40,000	19,295	59,295	55,085	4,210
Textbooks	78,081	(25,000)	53,081	45,964	7,117
Other Objects	6,290	7,000	13,290	7,297	5,993
Total Regular Programs	1,395,004	(34,691)	1,360,313	1,341,597	18,716
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	5,000	(4,359)	641		641
Total Learning and/or Language Disabilities	5,000	(4,359)	641		641
Resource Room/Resource Center:					
Salaries of Teachers	154,810	94,028	248,838	247,921	917
General Supplies	5,000		5,000	2,506	2,494
Total Resource Room/Resource Center	159,810	94,028	253,838	250,427	3,411
Total Special Education	164,810	89,669	254,479	250,427	4,052
Bilingual Education:					
Salaries of Teachers	51,400	4,000	55,400	53,909	1,491
Total Bilingual Education	51,400	4,000	55,400	53,909	1,491
School Sponsored Co-curricular Activities:					
Salaries	20,358	4,500	24,858	24,705	153
Supplies and Materials	6,000	(5,000)	1,000		1,000
Total School Sponsored Co-curricular Activities	26,358	(500)	25,858	24,705	1,153
School Sponsored Athletics:					
Salaries	17,722	(5,500)	12,222	6,945	5,277
Supplies and Materials	14,000	(9,295)	4,705	4,657	48
Total School Sponsored Athletics	31,722	(14,795)	16,927	11,602	5,325
Before/After School Programs:					
Salaries of Teachers	11,100	37,500	48,600	46,380	2,220
Total Before/After School Programs	11,100	37,500	48,600	46,380	2,220
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	10,000	4,359	14,359	13,018	1,341
Total Other Supplemental/At-Risk Programs - Instruction	10,000	4,359	14,359	13,018	1,341
Total Instruction	1,690,394	85,542	1,775,936	1,741,638	34,298

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Bridges	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 187,688	$ 8,000	$ 195,688	$ 195,327	$ 361
Salaries of Family Liaisons/Comm Parent Inv. Specialist	29,177	22,000	51,177	50,593	584
Supplies and Materials	5,600	(2,000)	3,600	2,202	1,398
Other Objects		2,000	2,000	794	1,206
Total Attendance and Social Work Services	222,465	30,000	252,465	248,916	3,549
Health Services:					
Salaries	44,838	(40,000)	4,838		4,838
Supplies and Materials	1,000		1,000	584	416
Total Health Services	45,838	(40,000)	5,838	584	5,254
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	132,788	(72,415)	60,373	59,452	921
Supplies and Materials	3,000		3,000	777	2,223
Total Other Support Services – Students - Regular	135,788	(72,415)	63,373	60,229	3,144
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	94,866	(38,866)	56,000	55,948	52
Salaries of Secretarial and Clerical Assistants	19,125	3,500	22,625	22,307	318
Other Salaries	4,625		4,625		4,625
Salaries of Facilitators, Math & Literacy Coaches		100,415	100,415	99,628	787
Purchased Professional –Education Services	30,000	(29,000)	1,000		1,000
Supplies and Materials	30,000		30,000	21,129	8,871
Other Objects	3,000		3,000	290	2,710
Total Improvement of Instruction Services	181,616	36,049	217,665	199,302	18,363
Educational Media/Library Services:					
Salaries of Technology Coordinators		104,958	104,958	104,759	199
Total Educational Media/Library Services		104,958	104,958	104,759	199
Instructional Staff Training Services:					
Purchased Professional –Education Services	12,000	(6,000)	6,000	4,393	1,607
Supplies and Materials	10,000		10,000	6,134	3,866
Total Instructional Staff Training Services	22,000	(6,000)	16,000	10,527	5,473
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	110,122	74,866	184,988	173,673	11,315
Salaries of Secretarial and Clerical Assistants	19,125	4,000	23,125	23,102	23
Other Salaries	2,880		2,880		2,880
Other Purchased Services		15,000	15,000	8,745	6,255
Other Objects	1,280		1,280	1,200	80
Total Support Services – School Administration	133,407	93,866	227,273	206,720	20,553
Security					
Salaries	38,054	(32,500)	5,554	317	5,237
Total Security	38,054	(32,500)	5,554	317	5,237

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Bridges	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 12,500		$ 12,500	$ 2,629	$ 9,871
Total Student Transportation Services	12,500		12,500	2,629	9,871
Unallocated Benefits:					
Health Benefits	395,580	$ (42,000)	353,580	352,992	588
Total Unallocated Benefits	395,580	(42,000)	353,580	352,992	588
Total Undistributed Expenditures	1,187,248	71,958	1,259,206	1,186,975	72,231
Total Expenditures - Current	2,877,642	157,500	3,035,142	2,928,613	106,529
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	21,000	(7,000)	14,000	9,618	4,382
Total Equipment	21,000	(7,000)	14,000	9,618	4,382
Total Expenditures - School Based	2,898,642	150,500	3,049,142	2,938,231	110,911
Other Financing Sources:					
Transfers In	2,898,642	150,500	3,049,142	2,938,231	110,911
Total Other Financing Sources	2,898,642	150,500	3,049,142	2,938,231	110,911
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 575,057	$ 69,158	$ 644,215	$ 636,850	$ 7,365
Undistributed Instruction:					
Purchased Technical Services		6,500	6,500	6,320	180
General Supplies	93,164		93,164	54,754	38,410
Textbooks	16,000		16,000	3,571	12,429
Other Objects	3,920	1,300	5,220	4,847	373
Total Regular Programs	688,141	76,958	765,099	706,342	58,757
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	54,360	10,000	64,360	60,556	3,804
General Supplies	10,000		10,000		10,000
Total Resource Room/Resource Center	64,360	10,000	74,360	60,556	13,804
Total Special Education	64,360	10,000	74,360	60,556	13,804
School Sponsored Co-curricular Activities:					
Salaries	10,593	1,500	12,093	11,960	133
Total School Sponsored Co-curricular Activities	10,593	1,500	12,093	11,960	133
Before/After School Programs:					
Salaries of Teachers	37,000	(32,800)	4,200	1,184	3,016
Total Before/After School Programs	37,000	(32,800)	4,200	1,184	3,016
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	85,000		85,000	20,075	64,925
Total Other Supplemental/At-Risk Programs - Instruction	85,000		85,000	20,075	64,925
Total Instruction	885,094	55,658	940,752	800,117	140,635
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	10,000	104,209	104,148	61
Salaries of Family Liaisons/Comm Parent Inv. Specialist	51,000		51,000	40,409	10,591
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	145,709	10,000	155,709	144,557	11,152
Health Services:					
Salaries	44,785		44,785	44,552	233
Supplies and Materials	500		500	124	376
Total Health Services	45,285		45,285	44,676	609

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 53,818		$ 53,818	$ 49,680	$ 4,138
Other Salaries	1,850		1,850		1,850
Supplies and Materials	500		500		500
Total Other Support Services – Students - Regular	56,168		56,168	49,680	6,488
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	19,176	$ 200	19,376	19,369	7
Purchased Professional –Education Services	2,000		2,000		2,000
Other Objects	3,600		3,600	501	3,099
Total Improvement of Instruction Services	24,776	200	24,976	19,870	5,106
Educational Media/Library Services:					
Supplies and Materials	2,000		2,000	1,876	124
Other Objects	500		500		500
Total Educational Media/Library Services	2,500		2,500	1,876	624
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000		5,000	3,600	1,400
Supplies and Materials	1,000		1,000		1,000
Total Instructional Staff Training Services	6,000		6,000	3,600	2,400
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	139,768	(15,000)	124,768	122,101	2,667
Salaries of Secretarial and Clerical Assistants	19,176	2,300	21,476	21,399	77
Other Salaries	66,318	(66,158)	160		160
Other Purchased Services	6,000		6,000	234	5,766
Supplies and Materials	7,145		7,145	753	6,392
Other Objects	15,124		15,124	1,700	13,424
Total Support Services – School Administration	253,531	(78,858)	174,673	146,187	28,486
Security					
General Supplies	2,000		2,000	885	1,115
Total Security	2,000		2,000	885	1,115
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000		6,000	2,489	3,511
Total Student Transportation Services	6,000		6,000	2,489	3,511
Unallocated Benefits:					
Health Benefits	248,433	(25,000)	223,433	221,687	1,746
Total Unallocated Benefits	248,433	(25,000)	223,433	221,687	1,746
Total Undistributed Expenditures	790,402	(93,658)	696,744	635,507	61,237
Total Expenditures - Current	1,675,496	(38,000)	1,637,496	1,435,624	201,872

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	$ 2,000		$ 2,000		$ 2,000
Undistributed Expenditures:					
School Administration	3,000		3,000	$ 2,330	670
Non-Instructional Equipment	2,000		2,000		2,000
Total Equipment	7,000		7,000	2,330	4,670
Total Expenditures - School Based	1,682,496	$ (38,000)	1,644,496	1,437,954	206,542
Other Financing Sources:					
Transfers In	1,682,496	(38,000)	1,644,496	1,437,954	206,542
Total Other Financing Sources	1,682,496	(38,000)	1,644,496	1,437,954	206,542
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Vocational High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Undistributed Instruction:					
General Supplies	$ 86,468	$ (1,360)	$ 85,108	$ 73,443	$ 11,665
Textbooks	21,752	(14,500)	7,252	5,445	1,807
Other Objects	12,360		12,360	7,659	4,701
Total Regular Programs	2,070,960	(18)	2,070,942	2,051,635	19,307
Behavioral Disabilities:					
Salaries of Teachers	209,600	(13,000)	196,600	190,509	6,091
General Supplies	12,228		12,228	10,660	1,568
Total Behavioral Disabilities	221,828	(13,000)	208,828	201,169	7,659
Resource Room/Resource Center:					
Salaries of Teachers	446,774	66,158	512,932	495,712	17,220
Total Resource Room/Resource Center	446,774	66,158	512,932	495,712	17,220
Total Special Education	668,602	53,158	721,760	696,881	24,879
School Sponsored Co-curricular Activities:					
Salaries	36,253		36,253	34,700	1,553
Supplies and Materials	9,000		9,000	691	8,309
Total School Sponsored Co-curricular Activities	45,253		45,253	35,391	9,862
School Sponsored Athletics:					
Salaries	82,386	(25,000)	57,386	57,001	385
Supplies and Materials	18,000		18,000	17,241	759
Other Objects	5,000		5,000	5,000	
Total School Sponsored Athletics	105,386	(25,000)	80,386	79,242	1,144
Before/After School Programs:					
Salaries of Teachers	28,305		28,305	21,964	6,341
Total Before/After School Programs	28,305		28,305	21,964	6,341
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	4,050		4,050		4,050
Total Other Supplemental/At-Risk Programs - Instruction	4,050		4,050		4,050
Total Instruction	2,922,556	28,140	2,950,696	2,885,113	65,583
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416	(5,000)	28,416	22,822	5,594
Supplies and Materials	2,185		2,185	1,096	1,089
Total Attendance and Social Work Services	35,601	(5,000)	30,601	23,918	6,683

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Vocational High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Health Services:					
Salaries	$ 47,080	$ 6,700	$ 53,780	$ 51,313	$ 2,467
Supplies and Materials	4,084		4,084	1,180	2,904
Total Health Services	51,164	6,700	57,864	52,493	5,371
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	148,638	9,000	157,638	157,193	445
Other Salaries	4,440		4,440		4,440
Supplies and Materials	4,000		4,000	3,998	2
Total Other Support Services – Students - Regular	157,078	9,000	166,078	161,191	4,887
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,367	104,000	149,367	148,989	378
Salaries of Other Professional Staff	408,819	(70,000)	338,819	335,047	3,772
Salaries of Secretarial and Clerical Assistants	41,223	4,000	45,223	45,182	41
Purchased Professional –Education Services	26,705		26,705		26,705
Other Objects	3,000		3,000	1,065	1,935
Total Improvement of Instruction Services	525,114	38,000	563,114	530,283	32,831
Educational Media/Library Services:					
Salaries	94,209	1,000	95,209	94,905	304
Salaries of Technology Coordinators	70,010	25,000	95,010	94,249	761
Supplies and Materials	7,000		7,000	4,290	2,710
Total Educational Media/Library Services	171,219	26,000	197,219	193,444	3,775
Instructional Staff Training Services:					
Purchased Professional –Education Services	12,375		12,375	3,280	9,095
Supplies and Materials	1,491		1,491	863	628
Total Instructional Staff Training Services	13,866		13,866	4,143	9,723
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	185,135	24,000	209,135	208,184	951
Salaries of Secretarial and Clerical Assistants	41,223	6,000	47,223	46,378	845
Other Salaries	1,928		1,928		1,928
Other Purchased Services		15,860	15,860	3,857	12,003
Supplies and Materials	5,000		5,000	1,742	3,258
Other Objects	11,515		11,515	2,391	9,124
Total Support Services – School Administration	244,801	45,860	290,661	262,552	28,109
Security					
Salaries	215,837	8,976	224,813	215,352	9,461
General Supplies	4,000		4,000	506	3,494
Total Security	219,837	8,976	228,813	215,858	12,955

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Vocational High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 24,042		$ 24,042	$ 8,485	$ 15,557
Total Student Transportation Services	24,042		24,042	8,485	15,557
Unallocated Benefits:					
Health Benefits	966,483	$ (104,000)	862,483	862,432	51
Total Unallocated Benefits	966,483	(104,000)	862,483	862,432	51
Total Undistributed Expenditures	2,409,205	25,536	2,434,741	2,314,799	119,942
Total Expenditures - Current	5,331,761	53,676	5,385,437	5,199,912	185,525
Total Expenditures - School Based	5,331,761	53,676	5,385,437	5,199,912	185,525
Other Financing Sources:					
Transfers In	5,331,761	53,676	5,385,437	5,199,912	185,525
Total Other Financing Sources	5,331,761	53,676	5,385,437	5,199,912	185,525
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newton Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 138,212	$ (23,500)	$ 114,712	$ 111,282	$ 3,430
Grades 1- 5	479,407	234,998	714,405	712,504	1,901
Grades 6-8	545,418	98,000	643,418	641,500	1,918
Undistributed Instruction:					
Other Salaries of Instruction	66,714	20,000	86,714	85,860	854
General Supplies	113,227	(1,000)	112,227	93,419	18,808
Textbooks	4,400		4,400		4,400
Other Objects	14,890		14,890	4,532	10,358
Total Regular Programs	1,362,268	328,498	1,690,766	1,649,097	41,669
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	238,130	(35,000)	203,130	191,065	12,065
General Supplies	1,005		1,005	5	1,000
Total Learning and/or Language Disabilities	239,135	(35,000)	204,135	191,070	13,065
Behavioral Disabilities:					
Salaries of Teachers	68,482	(12,500)	55,982	51,000	4,982
Total Behavioral Disabilities	68,482	(12,500)	55,982	51,000	4,982
Multiple Disabilities:					
Salaries of Teachers	72,232	(12,500)	59,732	51,809	7,923
Other Salaries of Instruction	32,107	3,000	35,107	34,643	464
Total Multiple Disabilities	104,339	(9,500)	94,839	86,452	8,387
Resource Room/Resource Center:					
Salaries of Teachers	207,946	(33,000)	174,946	172,899	2,047
General Supplies	254		254		254
Total Resource Room/Resource Center	208,200	(33,000)	175,200	172,899	2,301
Total Special Education	620,156	(90,000)	530,156	501,421	28,735
School Sponsored Co-curricular Activities:					
Salaries	19,490		19,490	13,420	6,070
Total School Sponsored Co-curricular Activities	19,490		19,490	13,420	6,070
School Sponsored Athletics:					
Salaries	8,258		8,258	3,970	4,288
Total School Sponsored Athletics	8,258		8,258	3,970	4,288
Before/After School Programs:					
Salaries of Teachers	14,720	68,100	82,820	82,743	77
Total Before/After School Programs	14,720	68,100	82,820	82,743	77

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newton Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 66,158	$ 24,002	$ 90,160	$ 81,109	$ 9,051
Purchased Professional & Technical Services	6,735		6,735		6,735
Total Other Supplemental/At-Risk Programs - Instruction	72,893	24,002	96,895	81,109	15,786
Total Instruction	2,097,785	330,600	2,428,385	2,331,760	96,625
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	182,554	(87,277)	95,277	95,178	99
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107		32,107	32,075	32
Supplies and Materials	800		800		800
Total Attendance and Social Work Services	215,461	(87,277)	128,184	127,253	931
Health Services:					
Salaries	87,973	8,700	96,673	96,366	307
Supplies and Materials	1,418		1,418	926	492
Total Health Services	89,391	8,700	98,091	97,292	799
Other Support Services – Students - Regular:					
Supplies and Materials	250		250		250
Total Other Support Services – Students - Regular	250		250		250
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	44,994		44,994	44,486	508
Salaries of Facilitators, Math & Literacy Coaches		100,277	100,277	100,234	43
Other Objects	360		360		360
Total Improvement of Instruction Services	45,354	100,277	145,631	144,720	911
Educational Media/Library Services:					
Salaries	66,158		66,158	57,281	8,877
Supplies and Materials	5,000		5,000		5,000
Total Educational Media/Library Services	71,158		71,158	57,281	13,877
Instructional Staff Training Services:					
Supplies and Materials	6,000		6,000	3,181	2,819
Total Instructional Staff Training Services	6,000		6,000	3,181	2,819
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,367	27,500	254,867	254,418	449
Salaries of Secretarial and Clerical Assistants	44,994	1,000	45,994	45,559	435
Other Salaries	600	1,000	1,600	1,142	458
Other Purchased Services	10,750		10,750	10,750	
Supplies and Materials	2,583		2,583	1,657	926
Other Objects	1,235	1,000	2,235	1,209	1,026
Total Support Services – School Administration	287,529	30,500	318,029	314,735	3,294

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newton Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 127,829		$ 127,829	$ 119,445	$ 8,384
Total Security	127,829		127,829	119,445	8,384
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,469		10,469	1,273	9,196
Total Student Transportation Services	10,469		10,469	1,273	9,196
Unallocated Benefits:					
Health Benefits	736,243	$ (79,000)	657,243	656,979	264
Total Unallocated Benefits	736,243	(79,000)	657,243	656,979	264
Total Undistributed Expenditures	1,589,684	(26,800)	1,562,884	1,522,159	40,725
Total Expenditures - Current	3,687,469	303,800	3,991,269	3,853,919	137,350
Total Expenditures - School Based	3,687,469	303,800	3,991,269	3,853,919	137,350
Other Financing Sources:					
Transfers In	3,687,469	303,800	3,991,269	3,853,919	137,350
Total Other Financing Sources	3,687,469	303,800	3,991,269	3,853,919	137,350
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ivy Hill	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 154,814	$ 6,000	$ 160,814	$ 160,224	$ 590
Grades 1- 5	1,117,589	75,000	1,192,589	1,192,176	413
Grades 6-8	481,039	137,000	618,039	616,867	1,172
Undistributed Instruction:					
Other Salaries of Instruction	65,144		65,144	44,142	21,002
General Supplies	52,668	15,885	68,553	57,149	11,404
Other Objects	119	1,014	1,133	852	281
Total Regular Programs	1,871,373	234,899	2,106,272	2,071,410	34,862
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	68,880	21,000	89,880	88,780	1,100
Other Salaries of Instruction	160,535	(25,000)	135,535	127,397	8,138
General Supplies	4,193		4,193	3,289	904
Total Learning and/or Language Disabilities	233,608	(4,000)	229,608	219,466	10,142
Behavioral Disabilities:					
Salaries of Teachers	111,229	50,000	161,229	159,252	1,977
Total Behavioral Disabilities	111,229	50,000	161,229	159,252	1,977
Multiple Disabilities:					
Salaries of Teachers	118,611		118,611	104,570	14,041
Total Multiple Disabilities	118,611		118,611	104,570	14,041
Autism:					
Salaries of Teachers	197,904	17,000	214,904	209,958	4,946
Total Autism	197,904	17,000	214,904	209,958	4,946
Total Special Education	661,352	63,000	724,352	693,246	31,106
Bilingual Education:					
Salaries of Teachers	162,475		162,475	149,148	13,327
General Supplies	2,520		2,520	2,317	203
Total Bilingual Education	164,995		164,995	151,465	13,530
School Sponsored Co-curricular Activities:					
Salaries	4,558	12,000	16,558	15,855	703
Total School Sponsored Co-curricular Activities	4,558	12,000	16,558	15,855	703
School Sponsored Athletics:					
Salaries	11,810		11,810	3,045	8,765
Total School Sponsored Athletics	11,810		11,810	3,045	8,765

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ivy Hill	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 15,200	$ 9,000	$ 24,200	$ 12,049	$ 12,151
Total Before/After School Programs	15,200	9,000	24,200	12,049	12,151
Total Instruction	2,729,288	318,899	3,048,187	2,947,070	101,117
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	95,103	106
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107		32,107	5,151	26,956
Supplies and Materials	500	(191)	309	255	54
Total Attendance and Social Work Services	126,816	809	127,625	100,509	27,116
Health Services:					
Salaries	96,816	8,700	105,516	104,624	892
Supplies and Materials	700		700		700
Total Health Services	97,516	8,700	106,216	104,624	1,592
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	99,932	500	100,432	100,432	
Supplies and Materials	800	(368)	432	352	80
Total Other Support Services – Students - Regular	100,732	132	100,864	100,784	80
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,072	50	89,122	89,072	50
Salaries of Secretarial and Clerical Assistants	43,686	1,100	44,786	44,718	68
Other Objects	6,485		6,485	6,481	4
Total Improvement of Instruction Services	139,243	1,150	140,393	140,271	122
Educational Media/Library Services:					
Salaries	51,000	7,100	58,100	58,044	56
Salaries of Technology Coordinators	59,906	1,000	60,906	60,748	158
Supplies and Materials	1,979		1,979	1,960	19
Total Educational Media/Library Services	112,885	8,100	120,985	120,752	233
Instructional Staff Training Services:					
Purchased Professional –Education Services	20,885	(20,885)			
Total Instructional Staff Training Services	20,885	(20,885)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	204,532	48,000	252,532	252,394	138
Salaries of Secretarial and Clerical Assistants	43,686	2,100	45,786	45,697	89
Other Salaries	1,600		1,600		1,600
Other Purchased Services	10,858		10,858	6,334	4,524
Other Objects	1,105		1,105	1,000	105
Total Support Services – School Administration	261,781	50,100	311,881	305,425	6,456

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ivy Hill	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 120,557		$ 120,557	$ 120,460	$ 97
Total Security	120,557		120,557	120,460	97
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,793		9,793	621	9,172
Total Student Transportation Services	9,793		9,793	621	9,172
Unallocated Benefits:					
Health Benefits	782,305	$ (84,000)	698,305	698,082	223
Total Unallocated Benefits	782,305	(84,000)	698,305	698,082	223
Total Undistributed Expenditures	1,772,513	(35,894)	1,736,619	1,691,528	45,091
Total Expenditures - Current	4,501,801	283,005	4,784,806	4,638,598	146,208
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	6,450	45	6,495	4,300	2,195
Grades 6-8	8,600	4,500	13,100	12,745	355
Total Equipment	15,050	4,545	19,595	17,045	2,550
Total Expenditures - School Based	4,516,851	287,550	4,804,401	4,655,643	148,758
Other Financing Sources:					
Transfers In	4,516,851	287,550	4,804,401	4,655,643	148,758
Total Other Financing Sources	4,516,851	287,550	4,804,401	4,655,643	148,758
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Oliver Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 151,334	$ (72,966)	$ 78,368	$ 77,896	$ 472
Grades 1- 5	1,336,115	125,000	1,461,115	1,459,818	1,297
Grades 6-8	1,413,603	(30,216)	1,383,387	1,381,611	1,776
Undistributed Instruction:					
Other Salaries of Instruction	65,678	1,000	66,678	66,281	397
General Supplies	86,075	2,003	88,078	85,748	2,330
Textbooks	633		633	632	1
Other Objects	1,305	(1,000)	305		305
Total Regular Programs	3,054,743	23,821	3,078,564	3,071,986	6,578
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,568	(12,000)	46,568	45,310	1,258
Total Learning and/or Language Disabilities	58,568	(12,000)	46,568	45,310	1,258
Behavioral Disabilities:					
Salaries of Teachers	52,222	4,000	56,222	53,749	2,473
Total Behavioral Disabilities	52,222	4,000	56,222	53,749	2,473
Resource Room/Resource Center:					
Salaries of Teachers	159,273	28,000	187,273	181,988	5,285
Other Salaries of Instruction	1,972		1,972	1,972	
General Supplies	740	(229)	511	511	
Total Resource Room/Resource Center	161,985	27,771	189,756	184,471	5,285
Total Special Education	272,775	19,771	292,546	283,530	9,016
Bilingual Education:					
Salaries of Teachers	1,242,157	150,982	1,393,139	1,367,910	25,229
Other Salaries of Instruction	63,424	1,200	64,624	64,591	33
General Supplies	1,810	(41)	1,769	959	810
Textbooks	890	(630)	260	260	
Total Bilingual Education	1,308,281	151,511	1,459,792	1,433,720	26,072
School Sponsored Co-curricular Activities:					
Salaries	16,324	1,100	17,424	17,383	41
Total School Sponsored Co-curricular Activities	16,324	1,100	17,424	17,383	41
School Sponsored Athletics:					
Salaries	12,382		12,382	3,965	8,417
Supplies and Materials	600	(100)	500	498	2
Total School Sponsored Athletics	12,982	(100)	12,882	4,463	8,419

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Oliver Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 10,000	$ 2,103	$ 12,103	$ 10,558	$ 1,545
Total Before/After School Programs	10,000	2,103	12,103	10,558	1,545
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	13,525	(12)	13,513	12,913	600
Total Other Supplemental/At-Risk Programs - Instruction	13,525	(12)	13,513	12,913	600
Total Instruction	4,688,630	198,194	4,886,824	4,834,553	52,271
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	53,000	2,500	55,500	54,975	525
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,422	500	32,922	32,731	191
Total Attendance and Social Work Services	85,422	3,000	88,422	87,706	716
Health Services:					
Salaries	133,295		133,295	127,774	5,521
Supplies and Materials	1,556	(16)	1,540	1,354	186
Total Health Services	134,851	(16)	134,835	129,128	5,707
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	90,982	1,500	92,482	91,996	486
Total Other Support Services – Students - Regular	90,982	1,500	92,482	91,996	486
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	146,067		146,067	138,568	7,499
Salaries of Secretarial and Clerical Assistants	71,017		71,017	69,701	1,316
Other Objects	5,000		5,000	3,809	1,191
Total Improvement of Instruction Services	222,084		222,084	212,078	10,006
Educational Media/Library Services:					
Salaries	59,670	1,000	60,670	60,664	6
Salaries of Technology Coordinators	60,262	1,000	61,262	61,031	231
Total Educational Media/Library Services	119,932	2,000	121,932	121,695	237
Instructional Staff Training Services:					
Purchased Professional –Education Services	8,515	(4,532)	3,983	3,640	343
Other Objects	1,593	2,795	4,388	1,353	3,035
Total Instructional Staff Training Services	10,108	(1,737)	8,371	4,993	3,378

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Oliver Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 249,523	$ 42,000	$ 291,523	$ 291,007	$ 516
Salaries of Secretarial and Clerical Assistants	71,017	1,500	72,517	72,300	217
Other Salaries	1,928		1,928	1,928	
Other Purchased Services	474	(474)			
Supplies and Materials	21,100	(97)	21,003	21,003	
Other Objects	7,113	230	7,343	7,186	157
Total Support Services – School Administration	351,155	43,159	394,314	393,424	890
Security					
Salaries	97,490	(20,000)	77,490	74,995	2,495
Total Security	97,490	(20,000)	77,490	74,995	2,495
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,940		2,940	1,899	1,041
Total Student Transportation Services	2,940		2,940	1,899	1,041
Unallocated Benefits:					
Health Benefits	1,302,711	(140,000)	1,162,711	1,162,462	249
Total Unallocated Benefits	1,302,711	(140,000)	1,162,711	1,162,462	249
Total Undistributed Expenditures	2,417,675	(112,094)	2,305,581	2,280,376	25,205
Total Expenditures - Current	7,106,305	86,100	7,192,405	7,114,929	77,476
Total Expenditures - School Based	7,106,305	86,100	7,192,405	7,114,929	77,476
Other Financing Sources:					
Transfers In	7,106,305	86,100	7,192,405	7,114,929	77,476
Total Other Financing Sources	7,106,305	86,100	7,192,405	7,114,929	77,476
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 247,091		$ 247,091	$ 242,581	$ 4,510
Grades 1- 5	933,292	$ 57,000	990,292	987,524	2,768
Grades 6-8	983,053	(13,000)	970,053	965,001	5,052
Undistributed Instruction:					
Other Salaries of Instruction	129,972	3,000	132,972	132,963	9
General Supplies	94,601		94,601	73,029	21,572
Textbooks	22,629		22,629	9,962	12,667
Other Objects	12,647		12,647	5,711	6,936
Total Regular Programs	2,423,285	47,000	2,470,285	2,416,771	53,514
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	157,509	5,500	163,009	162,595	414
Other Salaries of Instruction	68,078		68,078	66,248	1,830
General Supplies	5,043		5,043	4,220	823
Total Multiple Disabilities	230,630	5,500	236,130	233,063	3,067
Resource Room/Resource Center:					
Salaries of Teachers	165,227	6,500	171,727	166,755	4,972
General Supplies	1,000		1,000	991	9
Total Resource Room/Resource Center	166,227	6,500	172,727	167,746	4,981
Total Special Education	396,857	12,000	408,857	400,809	8,048
Bilingual Education:					
Salaries of Teachers	452,959	(39,000)	413,959	402,109	11,850
Other Salaries of Instruction	64,954	1,000	65,954	64,043	1,911
General Supplies	5,000		5,000	2,854	2,146
Textbooks	2,140		2,140	1,932	208
Total Bilingual Education	525,053	(38,000)	487,053	470,938	16,115
School Sponsored Co-curricular Activities:					
Salaries	16,553	(2,500)	14,053	8,785	5,268
Total School Sponsored Co-curricular Activities	16,553	(2,500)	14,053	8,785	5,268
School Sponsored Athletics:					
Salaries	9,730	8,000	17,730	10,533	7,197
Total School Sponsored Athletics	9,730	8,000	17,730	10,533	7,197
Before/After School Programs:					
Salaries of Teachers	46,340	(10,000)	36,340	15,743	20,597
Total Before/After School Programs	46,340	(10,000)	36,340	15,743	20,597

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 52,222	$ 5,000	$ 57,222	$ 57,009	$ 213
Purchased Professional & Technical Services	3,000		3,000		3,000
Total Other Supplemental/At-Risk Programs - Instruction	55,222	5,000	60,222	57,009	3,213
Total Instruction	3,473,040	21,500	3,494,540	3,380,588	113,952
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	70,500	6,000	76,500	75,970	530
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712		31,712	29,108	2,604
Supplies and Materials	300		300	263	37
Total Attendance and Social Work Services	102,512	6,000	108,512	105,341	3,171
Health Services:					
Salaries	89,676	7,000	96,676	94,572	2,104
Supplies and Materials	1,514		1,514	504	1,010
Total Health Services	91,190	7,000	98,190	95,076	3,114
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	51,000	1,500	52,500	52,310	190
Supplies and Materials	500		500		500
Total Other Support Services – Students - Regular	51,500	1,500	53,000	52,310	690
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,072	(20,000)	69,072	63,706	5,366
Salaries of Secretarial and Clerical Assistants	39,839	250	40,089	39,996	93
Other Objects	5,000		5,000	2,663	2,337
Total Improvement of Instruction Services	133,911	(19,750)	114,161	106,365	7,796
Educational Media/Library Services:					
Salaries	52,222	51,000	103,222	102,710	512
Salaries of Technology Coordinators	93,232	500	93,732	93,680	52
Supplies and Materials	5,584		5,584	2,512	3,072
Total Educational Media/Library Services	151,038	51,500	202,538	198,902	3,636
Instructional Staff Training Services:					
Purchased Professional –Education Services	43,950		43,950	35,850	8,100
Total Instructional Staff Training Services	43,950		43,950	35,850	8,100
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	226,227	56,000	282,227	282,116	111
Salaries of Secretarial and Clerical Assistants	39,839	1,200	41,039	40,799	240
Other Salaries	1,928		1,928	900	1,028
Other Purchased Services	1,780		1,780		1,780
Supplies and Materials	9,139		9,139	7,645	1,494
Other Objects	4,359		4,359	1,400	2,959
Total Support Services – School Administration	283,272	57,200	340,472	332,860	7,612

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 44,651	$ 500	$ 45,151	$ 44,969	$ 182
Total Security	44,651	500	45,151	44,969	182
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,957		11,957		11,957
Total Student Transportation Services	11,957		11,957		11,957
Unallocated Benefits:					
Health Benefits	1,014,262	(109,000)	905,262	905,067	195
Total Unallocated Benefits	1,014,262	(109,000)	905,262	905,067	195
Total Undistributed Expenditures	1,928,243	(5,050)	1,923,193	1,876,740	46,453
Total Expenditures - Current	5,401,283	16,450	5,417,733	5,257,328	160,405
Total Expenditures - School Based	5,401,283	16,450	5,417,733	5,257,328	160,405
Other Financing Sources:					
Transfers In	5,401,283	16,450	5,417,733	5,257,328	160,405
Total Other Financing Sources	5,401,283	16,450	5,417,733	5,257,328	160,405
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 202,063	$ (70,000)	$ 132,063	$ 129,170	$ 2,893
Grades 1- 5	1,149,810	(126,568)	1,023,242	1,015,067	8,175
Grades 6-8	1,207,593	52,168	1,259,761	1,259,468	293
Undistributed Instruction:					
Other Salaries of Instruction	99,910	(40,000)	59,910	54,046	5,864
Other Purchased Services	20,000	2,828	22,828	16,656	6,172
General Supplies	183,388	13	183,401	159,416	23,985
Textbooks	5,000	(5,000)			
Other Objects	2,306		2,306	476	1,830
Total Regular Programs	2,870,070	(186,559)	2,683,511	2,634,299	49,212
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	337,968	(118,000)	219,968	215,734	4,234
Other Salaries of Instruction	32,107	1,000	33,107	32,999	108
General Supplies	6,499		6,499	1,160	5,339
Total Learning and/or Language Disabilities	376,574	(117,000)	259,574	249,893	9,681
Behavioral Disabilities:					
Salaries of Teachers	72,140	6,000	78,140	72,553	5,587
Other Salaries of Instruction	128,428	(10,000)	118,428	116,183	2,245
General Supplies	1,500		1,500		1,500
Total Behavioral Disabilities	202,068	(4,000)	198,068	188,736	9,332
Resource Room/Resource Center:					
Salaries of Teachers	67,354	139,000	206,354	204,178	2,176
General Supplies	1,700		1,700	200	1,500
Total Resource Room/Resource Center	69,054	139,000	208,054	204,378	3,676
Total Special Education	647,696	18,000	665,696	643,007	22,689
Bilingual Education:					
Salaries of Teachers	134,709	(75,000)	59,709	54,751	4,958
General Supplies	1,000		1,000		1,000
Total Bilingual Education	135,709	(75,000)	60,709	54,751	5,958
School Sponsored Co-curricular Activities:					
Salaries	19,449		19,449	8,912	10,537
Total School Sponsored Co-curricular Activities	19,449		19,449	8,912	10,537

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
School Sponsored Athletics:					
Salaries	$ 11,810	$ 6,000	$ 17,810	$ 17,607	$ 203
Total School Sponsored Athletics	11,810	6,000	17,810	17,607	203
Before/After School Programs:					
Salaries of Teachers	19,980		19,980	3,989	15,991
Total Before/After School Programs	19,980		19,980	3,989	15,991
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	923		923		923
Total Other Supplemental/At-Risk Programs - Instruction	923		923		923
Total Instruction	3,705,637	(237,559)	3,468,078	3,362,565	105,513
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	91,277	(35,000)	56,277	53,993	2,284
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107	(25,000)	7,107	565	6,542
Supplies and Materials	45		45		45
Other Objects	500		500	448	52
Total Attendance and Social Work Services	123,929	(60,000)	63,929	55,006	8,923
Health Services:					
Salaries	89,083	8,500	97,583	94,980	2,603
Supplies and Materials	779		779	756	23
Total Health Services	89,862	8,500	98,362	95,736	2,626
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	77,415	12,000	89,415	89,186	229
Supplies and Materials	529		529	464	65
Other Objects	750		750	600	150
Total Other Support Services – Students - Regular	78,694	12,000	90,694	90,250	444
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,320		51,320	44,536	6,784
Salaries of Secretarial and Clerical Assistants	44,994	2,000	46,994	46,907	87
Salaries of Facilitators, Math & Literacy Coaches	132,316	17,000	149,316	149,263	53
Supplies and Materials	2,000	(140)	1,860	1,859	1
Other Objects	5,041	(800)	4,241	2,691	1,550
Total Improvement of Instruction Services	235,671	18,060	253,731	245,256	8,475
Educational Media/Library Services:					
Supplies and Materials	887		887	85	802
Total Educational Media/Library Services	887		887	85	802
Instructional Staff Training Services:					
Purchased Professional –Education Services	6,624		6,624	1,200	5,424
Total Instructional Staff Training Services	6,624		6,624	1,200	5,424

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 278,687	$ 3,000	$ 281,687	$ 281,231	$ 456
Salaries of Secretarial and Clerical Assistants	44,994	4,000	48,994	48,850	144
Other Salaries	1,671	1,000	2,671	2,329	342
Supplies and Materials	2,459	2,600	5,059	3,179	1,880
Other Objects	4,785	500	5,285	1,580	3,705
Total Support Services – School Administration	332,596	11,100	343,696	337,169	6,527
Security					
Salaries	78,404		78,404	73,587	4,817
Total Security	78,404		78,404	73,587	4,817
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,226		19,226	1,283	17,943
Total Student Transportation Services	19,226		19,226	1,283	17,943
Unallocated Benefits:					
Health Benefits	802,039	(86,000)	716,039	715,692	347
Total Unallocated Benefits	802,039	(86,000)	716,039	715,692	347
Total Undistributed Expenditures	1,767,932	(96,340)	1,671,592	1,615,264	56,328
Total Expenditures - Current	5,473,569	(333,899)	5,139,670	4,977,829	161,841
Total Expenditures - School Based	5,473,569	(333,899)	5,139,670	4,977,829	161,841
Other Financing Sources:					
Transfers In	5,473,569	(333,899)	5,139,670	4,977,829	161,841
Total Other Financing Sources	5,473,569	(333,899)	5,139,670	4,977,829	161,841
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 206,514	$ 52,000	$ 258,514	$ 257,614	$ 900
Grades 1- 5	1,164,172	8,000	1,172,172	1,168,784	3,388
Grades 6-8	535,713	(52,000)	483,713	479,958	3,755
Undistributed Instruction:					
Other Salaries of Instruction	99,267	5,000	104,267	103,618	649
Purchased Technical Services	3,890		3,890	140	3,750
Other Purchased Services	1,250		1,250		1,250
General Supplies	34,452	(4,000)	30,452	24,095	6,357
Textbooks	12,400	(11,450)	950		950
Other Objects	1,979	1,000	2,979	2,209	770
Total Regular Programs	2,059,637	(1,450)	2,058,187	2,036,418	21,769
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	337,402	(40,000)	297,402	290,073	7,329
General Supplies	2,700		2,700	1,956	744
Total Multiple Disabilities	340,102	(40,000)	300,102	292,029	8,073
Resource Room/Resource Center:					
Salaries of Teachers	348,201	(40,000)	308,201	292,997	15,204
General Supplies	2,188		2,188	389	1,799
Total Resource Room/Resource Center	350,389	(40,000)	310,389	293,386	17,003
Autism:					
Salaries of Teachers	68,482	(10,000)	58,482	55,563	2,919
Other Salaries of Instruction	64,214	(30,000)	34,214	30,689	3,525
General Supplies	4,000		4,000	3,146	854
Total Autism	136,696	(40,000)	96,696	89,398	7,298
Total Special Education	827,187	(120,000)	707,187	674,813	32,374
Bilingual Education:					
Salaries of Teachers	224,200	26,000	250,200	242,743	7,457
General Supplies	750		750	523	227
Total Bilingual Education	224,950	26,000	250,950	243,266	7,684
School Sponsored Co-curricular Activities:					
Salaries	14,713	(8,000)	6,713		6,713
Supplies and Materials	611		611		611
Total School Sponsored Co-curricular Activities	15,324	(8,000)	7,324		7,324
School Sponsored Athletics:					
Salaries	13,859	(2,000)	11,859	11,355	504
Supplies and Materials	1,000	1,100	2,100	1,990	110
Total School Sponsored Athletics	14,859	(900)	13,959	13,345	614

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 11,200		$ 11,200	$ 8,465	$ 2,735
Other Salaries for Instruction	1,000	$ 28,000	29,000	23,654	5,346
Total Before/After School Programs	12,200	28,000	40,200	32,119	8,081
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	3,000	5,350	8,350	8,250	100
Total Other Supplemental/At-Risk Programs - Instruction	3,000	5,350	8,350	8,250	100
Total Instruction	3,157,157	(71,000)	3,086,157	3,008,211	77,946
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	91,277	4,000	95,277	95,136	141
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107	2,000	34,107	33,738	369
Supplies and Materials	1,250		1,250	244	1,006
Other Objects	500		500		500
Total Attendance and Social Work Services	125,134	6,000	131,134	129,118	2,016
Health Services:					
Salaries	89,173	10,500	99,673	99,124	549
Supplies and Materials	752		752	2	750
Total Health Services	89,925	10,500	100,425	99,126	1,299
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff				(12,000)	12,000
Supplies and Materials	2,723		2,723	851	1,872
Total Other Support Services – Students - Regular	2,723		2,723	(11,149)	13,872
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,319		51,319	39,179	12,140
Salaries of Secretarial and Clerical Assistants	44,994	1,000	45,994	45,971	23
Salaries of Facilitators, Math & Literacy Coaches	132,316	(65,000)	67,316	58,253	9,063
Other Purchased Services	5,000	7,000	12,000	11,580	420
Supplies and Materials	1,500		1,500		1,500
Other Objects	8,000		8,000	4,000	4,000
Total Improvement of Instruction Services	243,129	(57,000)	186,129	158,983	27,146
Educational Media/Library Services:					
Salaries	66,158		66,158	52,826	13,332
Salaries of Technology Coordinators	71,271	(65,000)	6,271		6,271
Supplies and Materials	3,000		3,000	2,420	580
Total Educational Media/Library Services	140,429	(65,000)	75,429	55,246	20,183
Instructional Staff Training Services:					
Supplies and Materials	750		750		750
Other Objects	10,000		10,000		10,000
Total Instructional Staff Training Services	10,750		10,750		10,750

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 278,686	$ 15,000	$ 293,686	$ 293,150	$ 536
Salaries of Secretarial and Clerical Assistants	44,994	5,000	49,994	49,123	871
Other Salaries	2,160	6,500	8,660	8,211	449
Purchased Professional and Technical Services	2,000		2,000		2,000
Other Purchased Services	6,440		6,440	156	6,284
Supplies and Materials	3,588		3,588	3,127	461
Other Objects	6,799		6,799	6,007	792
Total Support Services – School Administration	344,667	26,500	371,167	359,774	11,393
Security					
Salaries	156,587	(35,000)	121,587	119,045	2,542
General Supplies	4,725		4,725	4,063	662
Total Security	161,312	(35,000)	126,312	123,108	3,204
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,309	1,000	7,309	1,221	6,088
Total Student Transportation Services	6,309	1,000	7,309	1,221	6,088
Unallocated Benefits:					
Health Benefits	850,523	(90,000)	760,523	758,956	1,567
Total Unallocated Benefits	850,523	(90,000)	760,523	758,956	1,567
Total Undistributed Expenditures	1,974,901	(203,000)	1,771,901	1,674,383	97,518
Total Expenditures - Current	5,132,058	(274,000)	4,858,058	4,682,594	175,464
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	4,272		4,272	2,282	1,990
Total Equipment	4,272		4,272	2,282	1,990
Total Expenditures - School Based	5,136,330	(274,000)	4,862,330	4,684,876	177,454
Other Financing Sources:					
Transfers In	5,136,330	(274,000)	4,862,330	4,684,876	177,454
Total Other Financing Sources	5,136,330	(274,000)	4,862,330	4,684,876	177,454
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 105,683	$ 12,800	$ 118,483	$ 118,197	$ 286
Grades 1- 5	842,760	51,000	893,760	893,143	617
Grades 6-8	1,062,497	(28,000)	1,034,497	1,033,475	1,022
Undistributed Instruction:					
Other Salaries of Instruction	66,832	500	67,332	67,273	59
General Supplies	48,280	780	49,060	40,465	8,595
Textbooks	1,600	(780)	820	660	160
Other Objects	6,720	903	7,623	6,516	1,107
Total Regular Programs	2,134,372	37,203	2,171,575	2,159,729	11,846
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	143,679	7,000	150,679	150,246	433
General Supplies	500		500	482	18
Textbooks	500	(500)			
Other Objects	150		150	130	20
Total Learning and/or Language Disabilities	144,829	6,500	151,329	150,858	471
Behavioral Disabilities:					
Salaries of Teachers	125,405	19,200	144,605	138,086	6,519
Other Salaries of Instruction	66,832	700	67,532	67,490	42
General Supplies	115		115	101	14
Textbooks	403	(403)			
Total Behavioral Disabilities	192,755	19,497	212,252	205,677	6,575
Multiple Disabilities:					
Salaries of Teachers	197,225	5,750	202,975	202,861	114
General Supplies	1,000		1,000	690	310
Total Multiple Disabilities	198,225	5,750	203,975	203,551	424
Resource Room/Resource Center:					
Salaries of Teachers	284,297		284,297	278,248	6,049
General Supplies	346		346	346	
Total Resource Room/Resource Center	284,643		284,643	278,594	6,049
Total Special Education	820,452	31,747	852,199	838,680	13,519
Bilingual Education:					
Salaries of Teachers	201,728	(35,000)	166,728	150,602	16,126
Total Bilingual Education	201,728	(35,000)	166,728	150,602	16,126

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
School Sponsored Co-curricular Activities:					
Salaries	$ 23,753		$ 23,753	$ 11,372	$ 12,381
Total School Sponsored Co-curricular Activities	23,753		23,753	11,372	12,381
School Sponsored Athletics:					
Salaries	13,859	$ 17,567	31,426	30,799	627
Supplies and Materials	3,881		3,881	3,528	353
Other Objects	2,100		2,100	2,038	62
Total School Sponsored Athletics	19,840	17,567	37,407	36,365	1,042
Before/After School Programs:					
Salaries of Teachers	34,120	(1,667)	32,453	32,080	373
Total Before/After School Programs	34,120	(1,667)	32,453	32,080	373
Total Instruction	3,234,265	49,850	3,284,115	3,228,828	55,287
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	95,178	31
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712		31,712	22,007	9,705
Supplies and Materials	456		456	371	85
Total Attendance and Social Work Services	126,377	1,000	127,377	117,556	9,821
Health Services:					
Salaries	134,522	(28,000)	106,522	102,162	4,360
Supplies and Materials	1,507		1,507	1,215	292
Total Health Services	136,029	(28,000)	108,029	103,377	4,652
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	99,927	(5,000)	94,927	89,081	5,846
Salaries of Secretarial and Clerical Assistants	45,574	3,500	49,074	48,808	266
Other Objects	4,000		4,000	2,625	1,375
Total Improvement of Instruction Services	149,501	(1,500)	148,001	140,514	7,487
Educational Media/Library Services:					
Salaries	51,000	49,000	100,000	99,032	968
Salaries of Technology Coordinators	96,459	1,000	97,459	97,402	57
Total Educational Media/Library Services	147,459	50,000	197,459	196,434	1,025
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,577	36,000	263,577	262,764	813
Salaries of Secretarial and Clerical Assistants	45,574	3,300	48,874	48,807	67
Other Salaries	2,520		2,520	2,279	241
Other Purchased Services	8,556		8,556		8,556
Supplies and Materials	4,349		4,349	3,422	927
Other Objects	7,196		7,196	6,561	635
Total Support Services – School Administration	295,772	39,300	335,072	323,833	11,239

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 74,421	$ 500	$ 74,921	$ 74,837	$ 84
Total Security	74,421	500	74,921	74,837	84
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,832		12,832	983	11,849
Total Student Transportation Services	12,832		12,832	983	11,849
Unallocated Benefits:					
Health Benefits	1,069,883	(115,000)	954,883	954,700	183
Total Unallocated Benefits	1,069,883	(115,000)	954,883	954,700	183
Total Undistributed Expenditures	2,012,274	(53,700)	1,958,574	1,912,234	46,340
Total Expenditures - Current	5,246,539	(3,850)	5,242,689	5,141,062	101,627
Total Expenditures - School Based	5,246,539	(3,850)	5,242,689	5,141,062	101,627
Other Financing Sources:					
Transfers In	5,246,539	(3,850)	5,242,689	5,141,062	101,627
Total Other Financing Sources	5,246,539	(3,850)	5,242,689	5,141,062	101,627
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ridge Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 172,482	$ 7,500	$ 179,982	$ 179,744	$ 238
Grades 1- 5	1,195,916	75,100	1,271,016	1,270,044	972
Grades 6-8	794,476	41,000	835,476	834,463	1,013
Undistributed Instruction:					
Other Salaries of Instruction	65,554	1,500	67,054	66,883	171
General Supplies	78,682		78,682	73,162	5,520
Textbooks	10,379		10,379	8,509	1,870
Other Objects	5,900		5,900	2,526	3,374
Total Regular Programs	2,323,389	125,100	2,448,489	2,435,331	13,158
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	183,340	6,500	189,840	189,156	684
General Supplies	3,533		3,533	2,783	750
Textbooks	1,060		1,060	1,057	3
Total Resource Room/Resource Center	187,933	6,500	194,433	192,996	1,437
Total Special Education	187,933	6,500	194,433	192,996	1,437
Bilingual Education:					
Salaries of Teachers	656,750	28,000	684,750	681,627	3,123
Other Salaries of Instruction	32,262	500	32,762	32,731	31
General Supplies	9,825		9,825	7,168	2,657
Total Bilingual Education	698,837	28,500	727,337	721,526	5,811
School Sponsored Co-curricular Activities:					
Salaries	8,529		8,529	6,980	1,549
Total School Sponsored Co-curricular Activities	8,529		8,529	6,980	1,549
School Sponsored Athletics:					
Salaries	8,258		8,258	7,940	318
Supplies and Materials	3,050		3,050	2,997	53
Total School Sponsored Athletics	11,308		11,308	10,937	371
Before/After School Programs:					
Salaries of Teachers	33,920		33,920	17,619	16,301
Total Before/After School Programs	33,920		33,920	17,619	16,301
Total Instruction	3,263,916	160,100	3,424,016	3,385,389	38,627

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ridge Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	$ 31,712		$ 31,712	$ 31,450	$ 262
Other Objects	1,200		1,200		1,200
Total Attendance and Social Work Services	32,912		32,912	31,450	1,462
Health Services:					
Salaries	92,422	$ 7,000	99,422	99,082	340
Supplies and Materials	1,235		1,235	830	405
Total Health Services	93,657	7,000	100,657	99,912	745
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	90,982	1,200	92,182	91,996	186
Supplies and Materials	1,000		1,000	877	123
Total Other Support Services – Students - Regular	91,982	1,200	93,182	92,873	309
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	121,542	50	121,592	121,542	50
Salaries of Secretarial and Clerical Assistants	43,614	50	43,664	43,641	23
Other Objects	4,856		4,856	2,848	2,008
Total Improvement of Instruction Services	170,012	100	170,112	168,031	2,081
Educational Media/Library Services:					
Salaries	96,234	2,800	99,034	98,944	90
Salaries of Technology Coordinators	97,007	3,800	100,807	100,782	25
Total Educational Media/Library Services	193,241	6,600	199,841	199,726	115
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,192	65,000	329,192	328,504	688
Salaries of Secretarial and Clerical Assistants	43,614	2,000	45,614	45,482	132
Other Salaries	1,680		1,680	1,281	399
Other Purchased Services	4,160		4,160		4,160
Supplies and Materials	6,415		6,415	5,242	1,173
Other Objects	2,220		2,220	1,300	920
Total Support Services – School Administration	322,281	67,000	389,281	381,809	7,472
Security					
Salaries	119,671		119,671	109,661	10,010
Total Security	119,671		119,671	109,661	10,010
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,664		5,664	197	5,467
Total Student Transportation Services	5,664		5,664	197	5,467

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Ridge Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Unallocated Benefits:					
Health Benefits	$ 1,094,834	$ (117,000)	$ 977,834	$ 976,965	$ 869
Total Unallocated Benefits	1,094,834	(117,000)	977,834	976,965	869
Total Undistributed Expenditures	2,124,254	(35,100)	2,089,154	2,060,624	28,530
Total Expenditures - Current	5,388,170	125,000	5,513,170	5,446,013	67,157
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	27,950		27,950	27,950	
Grades 6-8	19,350		19,350	19,350	
Special Education - Instruction:					
Bilingual Education	6,450		6,450	6,450	
Undistributed Expenditures:					
Non-Instructional Equipment	8,081		8,081	8,081	
Total Equipment	61,831		61,831	61,831	
Total Expenditures - School Based	5,450,001	125,000	5,575,001	5,507,844	67,157
Other Financing Sources:					
Transfers In	5,450,001	125,000	5,575,001	5,507,844	67,157
Total Other Financing Sources	5,450,001	125,000	5,575,001	5,507,844	67,157
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 287,377	$ 12,500	$ 299,877	$ 299,050	$ 827
Grades 1- 5	1,323,363	46,000	1,369,363	1,368,198	1,165
Undistributed Instruction:					
Other Salaries of Instruction	133,930	(20,000)	113,930	110,870	3,060
General Supplies	86,473	6,980	93,453	91,432	2,021
Textbooks	1,600	(1,354)	246	246	
Other Objects	882		882		882
Total Regular Programs	1,833,625	44,126	1,877,751	1,869,796	7,955
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	128,507		128,507	123,829	4,678
General Supplies	3,000		3,000	2,951	49
Textbooks	300	(300)			
Total Learning and/or Language Disabilities	131,807	(300)	131,507	126,780	4,727
Resource Room/Resource Center:					
Salaries of Teachers	58,017	3,500	61,517	61,044	473
General Supplies	500		500	311	189
Textbooks	235		235	208	27
Total Resource Room/Resource Center	58,752	3,500	62,252	61,563	689
Total Special Education	190,559	3,200	193,759	188,343	5,416
Bilingual Education:					
Salaries of Teachers	789,757	24,000	813,757	801,544	12,213
Other Salaries of Instruction	65,838	1,500	67,338	67,187	151
General Supplies	18,268		18,268	15,718	2,550
Textbooks	900	(900)			
Total Bilingual Education	874,763	24,600	899,363	884,449	14,914
School Sponsored Co-curricular Activities:					
Supplies and Materials	875	(375)	500		500
Total School Sponsored Co-curricular Activities	875	(375)	500		500
School Sponsored Athletics:					
Supplies and Materials	400	(400)			
Total School Sponsored Athletics	400	(400)			
Before/After School Programs:					
Salaries of Teachers	8,500		8,500	4,736	3,764
Total Before/After School Programs	8,500		8,500	4,736	3,764

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 89,241	$ 22,300	$ 111,541	$ 111,391	$ 150
Total Other Supplemental/At-Risk Programs - Instruction	89,241	22,300	111,541	111,391	150
Total Instruction	2,997,963	93,451	3,091,414	3,058,715	32,699
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		500	500	240	260
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	1,000	32,712	32,573	139
Supplies and Materials	250	(250)			
Other Objects	500	(500)			
Total Attendance and Social Work Services	32,462	750	33,212	32,813	399
Health Services:					
Salaries	93,032	7,000	100,032	99,081	951
Supplies and Materials	696	(10)	686	659	27
Total Health Services	93,728	6,990	100,718	99,740	978
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	70,500	7,500	78,000	77,990	10
Supplies and Materials	500	(500)			
Other Objects	1,000		1,000	400	600
Total Other Support Services – Students - Regular	72,000	7,000	79,000	78,390	610
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	118,794		118,794	112,166	6,628
Salaries of Secretarial and Clerical Assistants	45,574	500	46,074	45,948	126
Other Objects	4,000		4,000		4,000
Total Improvement of Instruction Services	168,368	500	168,868	158,114	10,754
Educational Media/Library Services:					
Salaries of Technology Coordinators	55,553		55,553	43,848	11,705
Supplies and Materials	209		209	200	9
Total Educational Media/Library Services	55,762		55,762	44,048	11,714
Instructional Staff Training Services:					
Supplies and Materials	217		217	149	68
Total Instructional Staff Training Services	217		217	149	68
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	251,899	59,000	310,899	310,708	191
Salaries of Secretarial and Clerical Assistants	45,574	3,100	48,674	48,515	159
Other Salaries	2,570		2,570	2,279	291
Other Purchased Services	10,603		10,603	10,602	1
Supplies and Materials	7,978	(2,165)	5,813	5,548	265
Other Objects	4,044	(9)	4,035	3,006	1,029
Total Support Services – School Administration	322,668	59,926	382,594	380,658	1,936

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 77,729	$ 1,000	$ 78,729	$ 78,331	$ 398
General Supplies	1,997	(216)	1,781	1,781	
Total Security	79,726	784	80,510	80,112	398
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,000		11,000	1,346	9,654
Total Student Transportation Services	11,000		11,000	1,346	9,654
Unallocated Benefits:					
Health Benefits	886,376	(95,000)	791,376	790,949	427
Total Unallocated Benefits	886,376	(95,000)	791,376	790,949	427
Total Undistributed Expenditures	1,722,307	(19,050)	1,703,257	1,666,319	36,938
Total Expenditures - Current	4,720,270	74,401	4,794,671	4,725,034	69,637
Total Expenditures - School Based	4,720,270	74,401	4,794,671	4,725,034	69,637
Other Financing Sources:					
Transfers In	4,720,270	74,401	4,794,671	4,725,034	69,637
Total Other Financing Sources	4,720,270	74,401	4,794,671	4,725,034	69,637
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Roseville Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 104,771	$ 10,000	$ 114,771	$ 110,303	$ 4,468
Grades 1- 5	691,206	(14,000)	677,206	671,299	5,907
Undistributed Instruction:					
Other Salaries of Instruction	64,844	1,000	65,844	65,462	382
General Supplies	9,403		9,403	9,042	361
Textbooks	500		500	462	38
Total Regular Programs	870,724	(3,000)	867,724	856,568	11,156
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	104,559	3,000	107,559	107,216	343
Total Resource Room/Resource Center	104,559	3,000	107,559	107,216	343
Total Special Education	104,559	3,000	107,559	107,216	343
Bilingual Education:					
General Supplies	94		94	94	
Total Bilingual Education	94		94	94	
Before/After School Programs:					
Salaries of Teachers	14,999		14,999	12,398	2,601
Total Before/After School Programs	14,999		14,999	12,398	2,601
Total Instruction	990,376		990,376	976,276	14,100
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	94,209	1,000	95,209	95,178	31
Supplies and Materials	203		203	203	
Total Attendance and Social Work Services	94,412	1,000	95,412	95,381	31
Health Services:					
Salaries	96,834	13,000	109,834	104,780	5,054
Supplies and Materials	996		996	786	210
Total Health Services	97,830	13,000	110,830	105,566	5,264
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	22,192	1,000	23,192	22,559	633
Other Objects	3,326		3,326	326	3,000
Total Improvement of Instruction Services	25,518	1,000	26,518	22,885	3,633

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Roseville Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Educational Media/Library Services:					
Salaries	$ 28,394	$ 500	$ 28,894	$ 28,821	$ 73
Salaries of Technology Coordinators	93,241	1,000	94,241	94,114	127
Supplies and Materials	20		20		20
Total Educational Media/Library Services	121,655	1,500	123,155	122,935	220
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	142,650	15,000	157,650	156,915	735
Salaries of Secretarial and Clerical Assistants	22,192	5,000	27,192	22,681	4,511
Other Salaries	990	2,200	3,190	3,116	74
Supplies and Materials	412		412	411	1
Other Objects	500		500		500
Total Support Services – School Administration	166,744	22,200	188,944	183,123	5,821
Security					
Salaries	45,326	50	45,376	45,326	50
Total Security	45,326	50	45,376	45,326	50
Unallocated Benefits:					
Health Benefits	413,407	(44,000)	369,407	368,900	507
Total Unallocated Benefits	413,407	(44,000)	369,407	368,900	507
Total Undistributed Expenditures	964,892	(5,250)	959,642	944,116	15,526
Total Expenditures - Current	1,955,268	(5,250)	1,950,018	1,920,392	29,626
Total Expenditures - School Based	1,955,268	(5,250)	1,950,018	1,920,392	29,626
Other Financing Sources:					
Transfers In	1,955,268	(5,250)	1,950,018	1,920,392	29,626
Total Other Financing Sources	1,955,268	(5,250)	1,950,018	1,920,392	29,626
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Samuel Berliner	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	$ 140,016	$ 1,200	$ 141,216	$ 138,911	$ 2,305
Undistributed Instruction:					
General Supplies	5,602		5,602	5,552	50
Other Objects	1,900		1,900	1,128	772
Total Regular Programs	147,518	1,200	148,718	145,591	3,127
Instruction - Special Education:					
Behavioral Disabilities:					
Salaries of Teachers	543,792	46,000	589,792	588,969	823
Other Salaries of Instruction	222,694		222,694	205,931	16,763
Purchased Professional & Educational Services	1,000		1,000	880	120
Purchased Technical Services	1,250		1,250		1,250
Other Purchased Services	750		750		750
General Supplies	31,873	(5,000)	26,873	24,773	2,100
Textbooks	7,489	5,000	12,489	8,682	3,807
Other Objects	500		500		500
Total Behavioral Disabilities	809,348	46,000	855,348	829,235	26,113
Total Special Education	809,348	46,000	855,348	829,235	26,113
School Sponsored Co-curricular Activities:					
Salaries	4,316	5,200	9,516	9,405	111
Supplies and Materials	1,370		1,370	607	763
Total School Sponsored Co-curricular Activities	5,686	5,200	10,886	10,012	874
School Sponsored Athletics:					
Salaries	4,129		4,129		4,129
Total School Sponsored Athletics	4,129		4,129		4,129
Before/After School Programs:					
Salaries of Teachers	960		960		960
Other Salaries for Instruction	612		612		612
Total Before/After School Programs	1,572		1,572		1,572
Total Instruction	968,253	52,400	1,020,653	984,838	35,815
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	1,034		1,034	1,034	
Total Attendance and Social Work Services	1,034		1,034	1,034	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Samuel Berliner	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 87,536	$ (24,000)	$ 63,536	$ 59,902	$ 3,634
Supplies and Materials	2,164		2,164	1,384	780
Total Health Services	89,700	(24,000)	65,700	61,286	4,414
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	52,788	1,000	53,788	53,600	188
Supplies and Materials	964		964	375	589
Total Other Support Services – Students - Regular	53,752	1,000	54,752	53,975	777
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	23,896	1,200	25,096	24,996	100
Supplies and Materials	637		637	351	286
Other Objects	4,044		4,044	1,727	2,317
Total Improvement of Instruction Services	28,577	1,200	29,777	27,074	2,703
Educational Media/Library Services:					
Salaries	74,925	1,000	75,925	75,427	498
Salaries of Technology Coordinators	56,018	2,000	58,018	57,991	27
Supplies and Materials	552		552		552
Total Educational Media/Library Services	131,495	3,000	134,495	133,418	1,077
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	115,460	17,000	132,460	132,000	460
Salaries of Secretarial and Clerical Assistants	23,896	4,000	27,896	27,321	575
Other Salaries	2,766		2,766		2,766
Other Purchased Services	750		750		750
Supplies and Materials	2,822		2,822	1,622	1,200
Other Objects	1,580		1,580	924	656
Total Support Services – School Administration	147,274	21,000	168,274	161,867	6,407
Security					
Salaries	76,581	1,000	77,581	77,476	105
General Supplies	553		553	553	
Total Security	77,134	1,000	78,134	78,029	105
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,474		4,474	1,459	3,015
Total Student Transportation Services	4,474		4,474	1,459	3,015
Unallocated Benefits:					
Health Benefits	321,273	(34,000)	287,273	286,685	588
Total Unallocated Benefits	321,273	(34,000)	287,273	286,685	588
Total Undistributed Expenditures	854,713	(30,800)	823,913	804,827	19,086
Total Expenditures - Current	1,822,966	21,600	1,844,566	1,789,665	54,901

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Samuel Berliner	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	$ 8,191		$ 8,191	$ 7,394	$ 797
Total Equipment	8,191		8,191	7,394	797
Total Expenditures - School Based	1,831,157	$ 21,600	1,852,757	1,797,059	55,698
Other Financing Sources:					
Transfers In	1,831,157	21,600	1,852,757	1,797,059	55,698
Total Other Financing Sources	1,831,157	21,600	1,852,757	1,797,059	55,698
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 6-8	$ 881,242	$ (61,000)	$ 820,242	$ 818,092	$ 2,150
Grades 9-12	3,540,576	281,000	3,821,576	3,818,481	3,095
Undistributed Instruction:					
Purchased Technical Services	3,000	(1,500)	1,500	1,500	
Other Purchased Services	25,703		25,703	13,006	12,697
General Supplies	128,515	(33,324)	95,191	84,746	10,445
Textbooks	64,983	9,069	74,052	66,364	7,688
Other Objects	172,756	(519)	172,237	170,468	1,769
Total Regular Programs	4,816,775	193,726	5,010,501	4,972,657	37,844
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	158,209	4,200	162,409	159,716	2,693
Purchased Professional & Educational Services	1,600		1,600	577	1,023
Total Resource Room/Resource Center	159,809	4,200	164,009	160,293	3,716
Total Special Education	159,809	4,200	164,009	160,293	3,716
School Sponsored Co-curricular Activities:					
Salaries	83,578	1,000	84,578	83,810	768
Supplies and Materials	6,496		6,496	3,496	3,000
Other Objects	325		325		325
Total School Sponsored Co-curricular Activities	90,399	1,000	91,399	87,306	4,093
School Sponsored Athletics:					
Salaries	188,413	(20,000)	168,413	162,664	5,749
Supplies and Materials	40,368		40,368	33,428	6,940
Other Objects	16,500		16,500	16,500	
Total School Sponsored Athletics	245,281	(20,000)	225,281	212,592	12,689
Before/After School Programs:					
Salaries of Teachers	87,476	(30,716)	56,760	51,913	4,847
Total Before/After School Programs	87,476	(30,716)	56,760	51,913	4,847
Total Instruction	5,399,740	148,210	5,547,950	5,484,761	63,189
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	59,670	2,000	61,670	61,409	261
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	22,000	53,712	48,777	4,935
Total Attendance and Social Work Services	91,382	24,000	115,382	110,186	5,196

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 189,514	$ 20,000	$ 209,514	$ 209,244	$ 270
Supplies and Materials	2,361		2,361	890	1,471
Total Health Services	191,875	20,000	211,875	210,134	1,741
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	321,327	12,000	333,327	332,263	1,064
Salaries of Secretarial and Clerical Assistants	57,810		57,810	54,325	3,485
Other Salaries	3,090		3,090	2,764	326
Supplies and Materials	4,222		4,222	3,954	268
Total Other Support Services – Students - Regular	386,449	12,000	398,449	393,306	5,143
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	168,756		168,756	166,688	2,068
Salaries of Other Professional Staff	491,556	78,500	570,056	569,611	445
Salaries of Secretarial and Clerical Assistants	62,002	1,000	63,002	62,421	581
Other Salaries	66,568	(5,000)	61,568	61,187	381
Supplies and Materials	26,199	1,500	27,699	22,104	5,595
Other Objects	7,448		7,448	2,128	5,320
Total Improvement of Instruction Services	822,529	76,000	898,529	884,139	14,390
Educational Media/Library Services:					
Salaries	149,582	2,500	152,082	151,366	716
Salaries of Technology Coordinators	173,232	(28,500)	144,732	140,558	4,174
Purchased Professional and Technical Services	12,630	(50)	12,580	11,168	1,412
Supplies and Materials	5,569	300	5,869	3,871	1,998
Total Educational Media/Library Services	341,013	(25,750)	315,263	306,963	8,300
Instructional Staff Training Services:					
Other Objects		5,223	5,223	5,223	
Total Instructional Staff Training Services		5,223	5,223	5,223	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	288,873	50,000	338,873	336,705	2,168
Salaries of Secretarial and Clerical Assistants	62,002	3,000	65,002	64,010	992
Other Salaries	3,090	100	3,190	3,120	70
Supplies and Materials	34,851	269	35,120	23,341	11,779
Other Objects	6,378		6,378	5,050	1,328
Total Support Services – School Administration	395,194	53,369	448,563	432,226	16,337
Security					
Salaries	172,904	25,000	197,904	192,558	5,346
General Supplies	1,500	10,748	12,248	2,734	9,514
Total Security	174,404	35,748	210,152	195,292	14,860

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 12,140		$ 12,140	$ 5,843	$ 6,297
Total Student Transportation Services	12,140		12,140	5,843	6,297
Unallocated Benefits:					
Health Benefits	1,594,332	$ (170,000)	1,424,332	1,422,687	1,645
Total Unallocated Benefits	1,594,332	(170,000)	1,424,332	1,422,687	1,645
Total Undistributed Expenditures	4,009,318	30,590	4,039,908	3,965,999	73,909
Total Expenditures - Current	9,409,058	178,800	9,587,858	9,450,760	137,098
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Operation and Maintenance of Plant Services	10,000	(10,000)			
Total Equipment	10,000	(10,000)			
Total Expenditures - School Based	9,419,058	168,800	9,587,858	9,450,760	137,098
Other Financing Sources:					
Transfers In	9,419,058	168,800	9,587,858	9,450,760	137,098
Total Other Financing Sources	9,419,058	168,800	9,587,858	9,450,760	137,098
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 108,901	$ 3,300	$ 112,201	$ 112,062	$ 139
Grades 1- 5	963,451	80,000	1,043,451	1,043,186	265
Grades 6-8	583,622	20,000	603,622	603,321	301
Undistributed Instruction:					
Other Salaries of Instruction	96,556	1,000	97,556	97,448	108
General Supplies	125,458	(12,551)	112,907	92,627	20,280
Textbooks	10,150		10,150	9,505	645
Other Objects	6,000		6,000	2,545	3,455
Total Regular Programs	1,894,138	91,749	1,985,887	1,960,694	25,193
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	306,545	(15,342)	291,203	290,549	654
Other Salaries of Instruction	1,530		1,530	832	698
General Supplies	11,000	(1,000)	10,000	8,944	1,056
Textbooks	4,500		4,500	3,884	616
Total Learning and/or Language Disabilities	323,575	(16,342)	307,233	304,209	3,024
Behavioral Disabilities:					
Salaries of Teachers	133,788	(15,000)	118,788	112,537	6,251
General Supplies	2,676		2,676	1,425	1,251
Textbooks	1,000		1,000	910	90
Total Behavioral Disabilities	137,464	(15,000)	122,464	114,872	7,592
Multiple Disabilities:					
Salaries of Teachers	143,784	48,000	191,784	188,388	3,396
Total Multiple Disabilities	143,784	48,000	191,784	188,388	3,396
Resource Room/Resource Center:					
General Supplies	1,500		1,500		1,500
Total Resource Room/Resource Center	1,500		1,500		1,500
Total Special Education	606,323	16,658	622,981	607,469	15,512
School Sponsored Co-curricular Activities:					
Salaries	21,642		21,642	21,048	594
Total School Sponsored Co-curricular Activities	21,642		21,642	21,048	594
School Sponsored Athletics:					
Salaries	9,730		9,730	5,385	4,345
Total School Sponsored Athletics	9,730		9,730	5,385	4,345

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Before/After School Programs:					
Salaries of Teachers	$ 84,884	$ (4,000)	$ 80,884	$ 75,552	$ 5,332
Other Salaries for Instruction	6,120		6,120	3,676	2,444
Total Before/After School Programs	91,004	(4,000)	87,004	79,228	7,776
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	90,991	(25,000)	65,991	64,677	1,314
Purchased Professional & Technical Services		10,000	10,000	10,000	
Total Other Supplemental/At-Risk Programs - Instruction	90,991	(15,000)	75,991	74,677	1,314
Total Instruction	2,713,828	89,407	2,803,235	2,748,501	54,734
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,422	1,000	33,422	33,217	205
Supplies and Materials	2,000		2,000	1,868	132
Total Attendance and Social Work Services	34,422	1,000	35,422	35,085	337
Health Services:					
Salaries	94,975	7,000	101,975	101,185	790
Supplies and Materials	2,064	(1,000)	1,064	879	185
Total Health Services	97,039	6,000	103,039	102,064	975
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	150,652	6,800	157,452	157,448	4
Supplies and Materials	2,000		2,000	1,950	50
Total Other Support Services – Students - Regular	152,652	6,800	159,452	159,398	54
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	119,504	50	119,554	119,505	49
Salaries of Secretarial and Clerical Assistants	45,877	1,200	47,077	47,072	5
Supplies and Materials	3,927	(1,000)	2,927	1,427	1,500
Other Objects	4,602		4,602		4,602
Total Improvement of Instruction Services	173,910	250	174,160	168,004	6,156
Educational Media/Library Services:					
Salaries	53,768	3,000	56,768	56,119	649
Salaries of Technology Coordinators	89,466	1,000	90,466	90,339	127
Supplies and Materials	6,546		6,546	3,414	3,132
Total Educational Media/Library Services	149,780	4,000	153,780	149,872	3,908
Instructional Staff Training Services:					
Purchased Professional –Education Services	4,000	3,000	7,000	6,300	700
Supplies and Materials	3,000		3,000	2,205	795
Total Instructional Staff Training Services	7,000	3,000	10,000	8,505	1,495

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 252,609	$ 47,000	$ 299,609	$ 299,370	$ 239
Salaries of Secretarial and Clerical Assistants	45,877	6,000	51,877	51,378	499
Other Salaries	6,570	2,000	8,570	7,345	1,225
Other Purchased Services	18,000	3,500	21,500	19,323	2,177
Supplies and Materials	11,374	(1,500)	9,874	6,772	3,102
Other Objects	6,040		6,040	1,062	4,978
Total Support Services – School Administration	340,470	57,000	397,470	385,250	12,220
Security					
Salaries	106,225	(5,000)	101,225	93,245	7,980
General Supplies	2,100		2,100		2,100
Total Security	108,325	(5,000)	103,325	93,245	10,080
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,500		14,500	311	14,189
Total Student Transportation Services	14,500		14,500	311	14,189
Unallocated Benefits:					
Health Benefits	780,131	(83,000)	697,131	696,143	988
Total Unallocated Benefits	780,131	(83,000)	697,131	696,143	988
Total Undistributed Expenditures	1,858,229	(9,950)	1,848,279	1,797,877	50,402
Total Expenditures - Current	4,572,057	79,457	4,651,514	4,546,378	105,136
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		4,551	4,551	4,471	80
Total Equipment		4,551	4,551	4,471	80
Total Expenditures - School Based	4,572,057	84,008	4,656,065	4,550,849	105,216
Other Financing Sources:					
Transfers In	4,572,057	84,008	4,656,065	4,550,849	105,216
Total Other Financing Sources	4,572,057	84,008	4,656,065	4,550,849	105,216
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: South Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 146,168	$ 12,500	$ 158,668	$ 158,018	$ 650
Grades 1- 5	963,875	12,000	975,875	973,476	2,399
Undistributed Instruction:					
General Supplies	23,885		23,885	20,696	3,189
Other Objects	2,386		2,386	1,747	639
Total Regular Programs	1,136,314	24,500	1,160,814	1,153,937	6,877
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	145,572	4,150	149,722	149,016	706
Other Salaries of Instruction	63,974	(15,000)	48,974	42,228	6,746
Total Learning and/or Language Disabilities	209,546	(10,850)	198,696	191,244	7,452
Resource Room/Resource Center:					
Salaries of Teachers	2,800		2,800		2,800
General Supplies	1,000		1,000		1,000
Total Resource Room/Resource Center	3,800		3,800		3,800
Total Special Education	213,346	(10,850)	202,496	191,244	11,252
Bilingual Education:					
Salaries of Teachers	442,280	81,000	523,280	515,079	8,201
Other Salaries of Instruction	33,416	500	33,916	33,746	170
General Supplies	2,000		2,000	1,720	280
Total Bilingual Education	477,696	81,500	559,196	550,545	8,651
Before/After School Programs:					
Salaries of Teachers	6,840		6,840	6,138	702
Total Before/After School Programs	6,840		6,840	6,138	702
Total Instruction	1,834,196	95,150	1,929,346	1,901,864	27,482
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712	500	32,212	32,187	25
Supplies and Materials	350		350		350
Total Attendance and Social Work Services	32,062	500	32,562	32,187	375
Health Services:					
Salaries	91,720	7,600	99,320	99,075	245
Supplies and Materials	438		438	244	194
Total Health Services	92,158	7,600	99,758	99,319	439

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: South Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 61,028	$ (30,000)	$ 31,028	$ 27,712	$ 3,316
Supplies and Materials	350		350		350
Total Other Support Services – Students - Regular	61,378	(30,000)	31,378	27,712	3,666
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	49,349	1,000	50,349	50,328	21
Supplies and Materials	350		350		350
Other Objects	3,000		3,000		3,000
Total Improvement of Instruction Services	52,699	1,000	53,699	50,328	3,371
Educational Media/Library Services:					
Salaries of Technology Coordinators	28,188	16,000	44,188	43,380	808
Supplies and Materials	207		207		207
Total Educational Media/Library Services	28,395	16,000	44,395	43,380	1,015
Instructional Staff Training Services:					
Supplies and Materials	500		500		500
Total Instructional Staff Training Services	500		500		500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	133,105	13,000	146,105	145,903	202
Salaries of Secretarial and Clerical Assistants	49,349	6,000	55,349	54,355	994
Other Salaries	576	500	1,076	987	89
Other Purchased Services	10,976		10,976	6,718	4,258
Supplies and Materials	3,514		3,514	2,485	1,029
Other Objects	1,000		1,000	700	300
Total Support Services – School Administration	198,520	19,500	218,020	211,148	6,872
Security					
Salaries	36,367	200	36,567	36,519	48
Total Security	36,367	200	36,567	36,519	48
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,500		2,500	243	2,257
Total Student Transportation Services	2,500		2,500	243	2,257
Unallocated Benefits:					
Health Benefits	540,690	(58,000)	482,690	482,480	210
Total Unallocated Benefits	540,690	(58,000)	482,690	482,480	210
Total Undistributed Expenditures	1,045,269	(43,200)	1,002,069	983,316	18,753
Total Expenditures - Current	2,879,465	51,950	2,931,415	2,885,180	46,235
Total Expenditures - School Based	2,879,465	51,950	2,931,415	2,885,180	46,235

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: South Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Financing Sources:					
Transfers In	$ 2,879,465	$ 51,950	$ 2,931,415	$ 2,885,180	$ 46,235
Total Other Financing Sources	2,879,465	51,950	2,931,415	2,885,180	46,235
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 157,534	$ (23,500)	$ 134,034	$ 119,645	$ 14,389
Grades 1- 5	951,702	6,000	957,702	946,982	10,720
Grades 6-8	422,491	18,500	440,991	440,458	533
Undistributed Instruction:					
Other Salaries of Instruction	64,684		64,684	63,812	872
General Supplies	52,957	3,843	56,800	54,998	1,802
Textbooks	10,000	(561)	9,439	9,439	
Total Regular Programs	1,659,368	4,282	1,663,650	1,635,334	28,316
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	238,916	(19,158)	219,758	218,911	847
Other Salaries of Instruction	131,756		131,756	128,256	3,500
Total Multiple Disabilities	370,672	(19,158)	351,514	347,167	4,347
Resource Room/Resource Center:					
Salaries of Teachers	161,965	23,000	184,965	182,994	1,971
General Supplies	3,000	(2,518)	482	113	369
Total Resource Room/Resource Center	164,965	20,482	185,447	183,107	2,340
Total Special Education	535,637	1,324	536,961	530,274	6,687
School Sponsored Co-curricular Activities:					
Salaries	2,795	13,268	16,063	15,838	225
Total School Sponsored Co-curricular Activities	2,795	13,268	16,063	15,838	225
Before/After School Programs:					
Salaries of Teachers	23,536	(10,768)	12,768	6,216	6,552
Total Before/After School Programs	23,536	(10,768)	12,768	6,216	6,552
Total Instruction	2,221,336	8,106	2,229,442	2,187,662	41,780
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	29,335	2,200	31,535	31,521	14
Total Attendance and Social Work Services	29,335	2,200	31,535	31,521	14
Health Services:					
Salaries	89,266	6,500	95,766	94,902	864
Supplies and Materials	25		25	25	
Total Health Services	89,291	6,500	95,791	94,927	864

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 96,234	$ 1,000	$ 97,234	$ 97,202	$ 32
Total Other Support Services – Students - Regular	96,234	1,000	97,234	97,202	32
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction		8,000	8,000	7,745	255
Salaries of Secretarial and Clerical Assistants	45,739	500	46,239	46,190	49
Other Objects	4,737		4,737	737	4,000
Total Improvement of Instruction Services	50,476	8,500	58,976	54,672	4,304
Educational Media/Library Services:					
Salaries	58,568	2,700	61,268	61,187	81
Salaries of Technology Coordinators	93,232	1,200	94,432	94,249	183
Supplies and Materials	1,029		1,029		1,029
Total Educational Media/Library Services	152,829	3,900	156,729	155,436	1,293
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	133,105	11,158	144,263	143,284	979
Salaries of Secretarial and Clerical Assistants	45,739	4,000	49,739	49,430	309
Other Salaries	1,920		1,920	1,352	568
Other Objects	3,220	(765)	2,455	1,584	871
Total Support Services – School Administration	183,984	14,393	198,377	195,650	2,727
Security					
Salaries	168,420		168,420	149,836	18,584
Total Security	168,420		168,420	149,836	18,584
Unallocated Benefits:					
Health Benefits	671,721	(72,000)	599,721	599,404	317
Total Unallocated Benefits	671,721	(72,000)	599,721	599,404	317
Total Undistributed Expenditures	1,442,290	(35,507)	1,406,783	1,378,648	28,135
Total Expenditures - Current	3,663,626	(27,401)	3,636,225	3,566,310	69,915
Total Expenditures - School Based	3,663,626	(27,401)	3,636,225	3,566,310	69,915
Other Financing Sources:					
Transfers In	3,663,626	(27,401)	3,636,225	3,566,310	69,915
Total Other Financing Sources	3,663,626	(27,401)	3,636,225	3,566,310	69,915
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 207,445	$ 28,000	$ 235,445	$ 231,265	$ 4,180
Grades 1- 5	804,685	(149,000)	655,685	649,758	5,927
Grades 6-8	757,979	(27,622)	730,357	724,513	5,844
Undistributed Instruction:					
Other Salaries of Instruction	100,198	7,500	107,698	103,588	4,110
Other Purchased Services	3,000		3,000		3,000
General Supplies	47,573	(77)	47,496	28,446	19,050
Textbooks	40,000	(1,000)	39,000	3,953	35,047
Other Objects	2,500	4,410	6,910	3,577	3,333
Total Regular Programs	1,963,380	(137,789)	1,825,591	1,745,100	80,491
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	139,549	(10,000)	129,549	122,947	6,602
Total Resource Room/Resource Center	139,549	(10,000)	129,549	122,947	6,602
Total Special Education	139,549	(10,000)	129,549	122,947	6,602
Bilingual Education:					
Salaries of Teachers	517,069	(340,982)	176,087	161,441	14,646
General Supplies	3,000	(186)	2,814	2,814	
Other Objects	500	(130)	370		370
Total Bilingual Education	520,569	(341,298)	179,271	164,255	15,016
School Sponsored Co-curricular Activities:					
Salaries	4,287	2,000	6,287	6,190	97
Other Objects	2,000	(1,454)	546		546
Total School Sponsored Co-curricular Activities	6,287	546	6,833	6,190	643
School Sponsored Athletics:					
Supplies and Materials	5,000	(1,311)	3,689	468	3,221
Total School Sponsored Athletics	5,000	(1,311)	3,689	468	3,221
Before/After School Programs:					
Salaries of Teachers	39,960	22,000	61,960	59,226	2,734
Total Before/After School Programs	39,960	22,000	61,960	59,226	2,734
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	66,158	(53,768)	12,390		12,390
Total Other Supplemental/At-Risk Programs - Instruction	66,158	(53,768)	12,390		12,390
Total Instruction	2,740,903	(521,620)	2,219,283	2,098,186	121,097

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 91,277	$ 5,000	$ 96,277	$ 96,225	$ 52
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107		32,107	31,446	661
Total Attendance and Social Work Services	123,384	5,000	128,384	127,671	713
Health Services:					
Salaries	90,433		90,433	76,668	13,765
Supplies and Materials	2,596	(208)	2,388	1,835	553
Other Objects	34		34		34
Total Health Services	93,063	(208)	92,855	78,503	14,352
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	77,415	(75,000)	2,415		2,415
Other Salaries	2,220	1,000	3,220	497	2,723
Supplies and Materials	1,000	(201)	799	759	40
Total Other Support Services – Students - Regular	80,635	(74,201)	6,434	1,256	5,178
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	67,491		67,491	67,187	304
Salaries of Facilitators, Math & Literacy Coaches		152,372	152,372	151,556	816
Other Objects	8,054	(18)	8,036	4,982	3,054
Total Improvement of Instruction Services	75,545	152,354	227,899	223,725	4,174
Educational Media/Library Services:					
Salaries	66,158		66,158	54,370	11,788
Salaries of Technology Coordinators		25,000	25,000	24,908	92
Purchased Professional and Technical Services	550		550		550
Supplies and Materials	9,098	(134)	8,964	8,865	99
Total Educational Media/Library Services	75,806	24,866	100,672	88,143	12,529
Instructional Staff Training Services:					
Purchased Professional –Education Services		6,000	6,000	5,000	1,000
Other Purchased Services	25,000	(5,000)	20,000	10,382	9,618
Other Objects	5,257	(75)	5,182	4,045	1,137
Total Instructional Staff Training Services	30,257	925	31,182	19,427	11,755
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,367	38,000	265,367	264,560	807
Salaries of Secretarial and Clerical Assistants	67,491	4,000	71,491	71,374	117
Other Salaries	11,549		11,549	3,153	8,396
Other Purchased Services	3,000		3,000		3,000
Supplies and Materials	3,000	(214)	2,786	1,432	1,354
Other Objects	5,284		5,284	3,308	1,976
Total Support Services – School Administration	317,691	41,786	359,477	343,827	15,650

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 38,527	$ 2,500	$ 41,027	$ 38,690	$ 2,337
General Supplies	400	(400)			
Total Security	38,927	2,100	41,027	38,690	2,337
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,618		5,618	704	4,914
Total Student Transportation Services	5,618		5,618	704	4,914
Unallocated Benefits:					
Health Benefits	719,586	(77,000)	642,586	642,116	470
Total Unallocated Benefits	719,586	(77,000)	642,586	642,116	470
Total Undistributed Expenditures	1,560,512	75,622	1,636,134	1,564,062	72,072
Total Expenditures - Current	4,301,415	(445,998)	3,855,417	3,662,248	193,169
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	10,000		10,000		10,000
Total Equipment	10,000		10,000		10,000
Total Expenditures - School Based	4,311,415	(445,998)	3,865,417	3,662,248	203,169
Other Financing Sources:					
Transfers In	4,311,415	(445,998)	3,865,417	3,662,248	203,169
Total Other Financing Sources	4,311,415	(445,998)	3,865,417	3,662,248	203,169
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Technology High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 3,241,737	$ 92,000	$ 3,333,737	$ 3,330,997	$ 2,740
Undistributed Instruction:					
Purchased Technical Services	1,400	1,300	2,700	2,508	192
Other Purchased Services	59,236		59,236	37,828	21,408
General Supplies	248,159	(42,700)	205,459	141,432	64,027
Textbooks	36,665	20,000	56,665	37,495	19,170
Other Objects	6,008		6,008	3,825	2,183
Total Regular Programs	3,593,205	70,600	3,663,805	3,554,085	109,720
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	354,718	100	354,818	346,370	8,448
Other Salaries of Instruction	113,282	1,000	114,282	113,886	396
General Supplies	5,479		5,479	5,157	322
Total Auditory Impairments	473,479	1,100	474,579	465,413	9,166
Resource Room/Resource Center:					
Salaries of Teachers	151,684	2,600	154,284	151,384	2,900
General Supplies	5,000		5,000	2,285	2,715
Total Resource Room/Resource Center	156,684	2,600	159,284	153,669	5,615
Total Special Education	630,163	3,700	633,863	619,082	14,781
School Sponsored Co-curricular Activities:					
Salaries	78,336	(15,000)	63,336	61,089	2,247
Supplies and Materials	8,353		8,353	778	7,575
Other Objects	1,400		1,400	219	1,181
Total School Sponsored Co-curricular Activities	88,089	(15,000)	73,089	62,086	11,003
School Sponsored Athletics:					
Salaries	160,302	21,000	181,302	181,174	128
Supplies and Materials	32,948		32,948	24,656	8,292
Other Objects	20,000		20,000	20,000	
Total School Sponsored Athletics	213,250	21,000	234,250	225,830	8,420
Before/After School Programs:					
Salaries of Teachers	34,558		34,558	11,452	23,106
Total Before/After School Programs	34,558		34,558	11,452	23,106
Total Instruction	4,559,265	80,300	4,639,565	4,472,535	167,030

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Technology High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 94,209	$ 500	$ 94,709	$ 94,688	$ 21
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712		31,712	31,395	317
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	126,421	500	126,921	126,083	838
Health Services:					
Salaries	88,446	7,000	95,446	93,757	1,689
Supplies and Materials	557		557	241	316
Total Health Services	89,003	7,000	96,003	93,998	2,005
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	331,861	(35,000)	296,861	289,404	7,457
Other Salaries	3,330	8,000	11,330	10,785	545
Supplies and Materials	2,588		2,588	2,237	351
Total Other Support Services – Students - Regular	337,779	(27,000)	310,779	302,426	8,353
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,338		106,338	99,723	6,615
Salaries of Other Professional Staff	486,272	126,000	612,272	611,763	509
Salaries of Secretarial and Clerical Assistants	63,990	1,000	64,990	64,727	263
Other Salaries	102,082	(8,500)	93,582	93,374	208
Other Objects	4,000		4,000		4,000
Total Improvement of Instruction Services	762,682	118,500	881,182	869,587	11,595
Educational Media/Library Services:					
Salaries	93,007	3,000	96,007	95,732	275
Salaries of Technology Coordinators	97,016	3,000	100,016	99,282	734
Other Purchased Services	3,705		3,705	1,740	1,965
Supplies and Materials	10,387		10,387	8,619	1,768
Total Educational Media/Library Services	204,115	6,000	210,115	205,373	4,742
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,356		10,356	9,016	1,340
Total Instructional Staff Training Services	10,356		10,356	9,016	1,340
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	255,651	(25,000)	230,651	224,769	5,882
Salaries of Secretarial and Clerical Assistants	63,990	4,500	68,490	68,244	246
Other Salaries	6,982		6,982	5,078	1,904
Other Purchased Services	11,590	11,400	22,990	14,717	8,273
Supplies and Materials	34,640		34,640	30,539	4,101
Other Objects	8,650		8,650	5,624	3,026
Total Support Services – School Administration	381,503	(9,100)	372,403	348,971	23,432

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Technology High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Operation and Maintenance of Plant Services:					
Salaries		$ 1,000	$ 1,000		$ 1,000
Total Other Operation and Maintenance of Plant Services		1,000	1,000		1,000
Security					
Salaries	$ 284,407	(5,000)	279,407	$ 268,183	11,224
Total Security	284,407	(5,000)	279,407	268,183	11,224
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,520		8,520	4,011	4,509
Total Student Transportation Services	8,520		8,520	4,011	4,509
Unallocated Benefits:					
Health Benefits	1,503,309	(159,000)	1,344,309	1,341,464	2,845
Total Unallocated Benefits	1,503,309	(159,000)	1,344,309	1,341,464	2,845
Total Undistributed Expenditures	3,708,095	(67,100)	3,640,995	3,569,112	71,883
Total Expenditures - Current	8,267,360	13,200	8,280,560	8,041,647	238,913
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	76,644	10,000	86,644	86,151	493
Total Equipment	76,644	10,000	86,644	86,151	493
Total Expenditures - School Based	8,344,004	23,200	8,367,204	8,127,798	239,406
Other Financing Sources:					
Transfers In	8,344,004	23,200	8,367,204	8,127,798	239,406
Total Other Financing Sources	8,344,004	23,200	8,367,204	8,127,798	239,406
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 343,918	$ (152,760)	$ 191,158	$ 190,730	$ 428
Grades 1- 5	1,769,345	(221,000)	1,548,345	1,451,885	96,460
Grades 6-8	1,025,653	(169,022)	856,631	848,067	8,564
Undistributed Instruction:					
Other Salaries of Instruction	165,173	(50,000)	115,173	95,763	19,410
General Supplies	139,275	(32,494)	106,781	92,254	14,527
Textbooks	92,001	(12,713)	79,288	78,944	344
Other Objects	40,031		40,031	25,320	14,711
Total Regular Programs	3,575,396	(637,989)	2,937,407	2,782,963	154,444
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	70,337	(50,000)	20,337	8,338	11,999
Other Salaries of Instruction	32,107	(29,107)	3,000	2,816	184
General Supplies	5,127	(86)	5,041	4,946	95
Total Cognitive - Mild	107,571	(79,193)	28,378	16,100	12,278
Learning and/or Language Disabilities:					
Salaries of Teachers	684,332	(185,863)	498,469	487,350	11,119
Other Salaries of Instruction	64,214	(58,214)	6,000	5,831	169
General Supplies	6,000	(68)	5,932	5,931	1
Total Learning and/or Language Disabilities	754,546	(244,145)	510,401	499,112	11,289
Behavioral Disabilities:					
Salaries of Teachers	278,098	(51,901)	226,197	225,545	652
Other Salaries of Instruction	96,321	3,000	99,321	98,773	548
General Supplies	3,500	(188)	3,312	2,969	343
Total Behavioral Disabilities	377,919	(49,089)	328,830	327,287	1,543
Multiple Disabilities:					
Salaries of Teachers	206,833	215,295	422,128	420,661	1,467
Other Salaries of Instruction	32,107	(28,107)	4,000	3,030	970
General Supplies	917	(42)	875	874	1
Total Multiple Disabilities	239,857	187,146	427,003	424,565	2,438
Resource Room/Resource Center:					
Salaries of Teachers	676,153	(445,082)	231,071	221,670	9,401
General Supplies	8,900	(230)	8,670	7,233	1,437
Total Resource Room/Resource Center	685,053	(445,312)	239,741	228,903	10,838
Autism:					
Salaries of Teachers	347,966	170,509	518,475	494,681	23,794
Other Salaries of Instruction	192,642	78,428	271,070	246,766	24,304
General Supplies	10,138	(1,627)	8,511	8,511	
Total Autism	550,746	247,310	798,056	749,958	48,098
Total Special Education	2,715,692	(383,283)	2,332,409	2,245,925	86,484

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Bilingual Education:					
Salaries of Teachers	$ 153,386		$ 153,386	$ 124,443	$ 28,943
General Supplies	6,000	$ (730)	5,270	5,270	
Textbooks	6,000	(6,000)			
Total Bilingual Education	165,386	(6,730)	158,656	129,713	28,943
School Sponsored Co-curricular Activities:					
Salaries	6,439		6,439	6,075	364
Supplies and Materials	16,500	(16,500)			
Total School Sponsored Co-curricular Activities	22,939	(16,500)	6,439	6,075	364
School Sponsored Athletics:					
Salaries	9,730	1,500	11,230	11,171	59
Total School Sponsored Athletics	9,730	1,500	11,230	11,171	59
Before/After School Programs:					
Salaries of Teachers	80,222	(49,832)	30,390	26,376	4,014
Other Salaries for Instruction	5,100	2,000	7,100	6,933	167
Total Before/After School Programs	85,322	(47,832)	37,490	33,309	4,181
Total Instruction	6,574,465	(1,090,834)	5,483,631	5,209,156	274,475
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	248,712	(2,500)	246,212	200,535	45,677
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,107	1,700	33,807	33,745	62
Supplies and Materials	1,788		1,788		1,788
Total Attendance and Social Work Services	282,607	(800)	281,807	234,280	47,527
Health Services:					
Salaries	178,406	200	178,606	171,468	7,138
Supplies and Materials	3,035		3,035	1,859	1,176
Total Health Services	181,441	200	181,641	173,327	8,314
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	177,347	(20,000)	157,347	154,031	3,316
Total Other Support Services – Students - Regular	177,347	(20,000)	157,347	154,031	3,316
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	102,640	28,000	130,640	129,707	933
Salaries of Secretarial and Clerical Assistants	67,491	3,000	70,491	69,709	782
Other Salaries	4,400		4,400		4,400
Salaries of Facilitators, Math & Literacy Coaches	132,316	(20,000)	112,316	108,778	3,538
Purchased Professional –Education Services	10,000		10,000	6,182	3,818
Other Objects	7,003		7,003	4,009	2,994
Total Improvement of Instruction Services	323,850	11,000	334,850	318,385	16,465
Educational Media/Library Services:					
Salaries of Technology Coordinators	71,271	30,000	101,271	101,123	148
Total Educational Media/Library Services	71,271	30,000	101,271	101,123	148

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Instructional Staff Training Services:					
Purchased Professional –Education Services	$ 60,500	$ 81,512	$ 142,012	$ 97,562	$ 44,450
Other Purchased Services	75,000	(75,000)			
Total Instructional Staff Training Services	135,500	6,512	142,012	97,562	44,450
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	330,007	8,158	338,165	337,890	275
Salaries of Secretarial and Clerical Assistants	67,491	7,000	74,491	74,266	225
Other Salaries	68,764	(60,688)	8,076	7,764	312
Other Purchased Services	15,232	(4,519)	10,713	6,365	4,348
Supplies and Materials	5,174	(610)	4,564	4,070	494
Other Objects	9,650	(1,143)	8,507	5,742	2,765
Total Support Services – School Administration	496,318	(51,802)	444,516	436,097	8,419
Security					
Salaries	62,323		62,323	54,608	7,715
Total Security	62,323		62,323	54,608	7,715
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	21,411		21,411		21,411
Total Student Transportation Services	21,411		21,411		21,411
Unallocated Benefits:					
Health Benefits	1,191,467	(128,000)	1,063,467	1,063,194	273
Total Unallocated Benefits	1,191,467	(128,000)	1,063,467	1,063,194	273
Total Undistributed Expenditures	2,943,535	(152,890)	2,790,645	2,632,607	158,038
Total Expenditures - Current	9,518,000	(1,243,724)	8,274,276	7,841,763	432,513
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	16,935		16,935		16,935
Total Equipment	16,935		16,935		16,935
Total Expenditures - School Based	9,534,935	(1,243,724)	8,291,211	7,841,763	449,448
Other Financing Sources:					
Transfers In	9,534,935	(1,243,724)	8,291,211	7,841,763	449,448
Total Other Financing Sources	9,534,935	(1,243,724)	8,291,211	7,841,763	449,448
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: University High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 6-8	$ 104,248	$ (51,000)	$ 53,248	$ 39,143	$ 14,105
Grades 9-12	2,709,942	107,000	2,816,942	2,810,266	6,676
Undistributed Instruction:					
General Supplies	47,596	9,250	56,846	52,734	4,112
Textbooks	8,500		8,500	7,103	1,397
Other Objects	9,825		9,825	4,227	5,598
Total Regular Programs	2,880,111	65,250	2,945,361	2,913,473	31,888
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	212,628	11,000	223,628	219,039	4,589
General Supplies	1,500		1,500	791	709
Textbooks	1,238		1,238		1,238
Total Learning and/or Language Disabilities	215,366	11,000	226,366	219,830	6,536
Resource Room/Resource Center:					
Salaries of Teachers	112,088	(49,000)	63,088	59,914	3,174
Total Resource Room/Resource Center	112,088	(49,000)	63,088	59,914	3,174
Total Special Education	327,454	(38,000)	289,454	279,744	9,710
School Sponsored Co-curricular Activities:					
Salaries	65,514	(50,000)	15,514	9,355	6,159
Total School Sponsored Co-curricular Activities	65,514	(50,000)	15,514	9,355	6,159
School Sponsored Athletics:					
Salaries	137,214	(15,000)	122,214	116,569	5,645
Supplies and Materials	20,089		20,089	16,827	3,262
Other Objects	13,500		13,500	13,500	
Total School Sponsored Athletics	170,803	(15,000)	155,803	146,896	8,907
Before/After School Programs:					
Salaries of Teachers	45,732	85,000	130,732	127,484	3,248
Total Before/After School Programs	45,732	85,000	130,732	127,484	3,248
Total Instruction	3,489,614	47,250	3,536,864	3,476,952	59,912
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	90,982	2,000	92,982	91,982	1,000
Salaries of Family Liaisons/Comm Parent Inv. Specialist	33,416	(750)	32,666	32,023	643
Supplies and Materials	1,973		1,973	498	1,475
Total Attendance and Social Work Services	126,371	1,250	127,621	124,503	3,118

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: University High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Health Services:					
Salaries	$ 97,464	$ 9,750	$ 107,214	$ 106,244	$ 970
Supplies and Materials	1,037		1,037	933	104
Total Health Services	98,501	9,750	108,251	107,177	1,074
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	155,640	3,750	159,390	159,372	18
Other Salaries	1,480	1,000	2,480	2,325	155
Supplies and Materials	1,200		1,200	901	299
Other Objects	400		400	188	212
Total Other Support Services – Students - Regular	158,720	4,750	163,470	162,786	684
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,018	46,000	101,018	100,331	687
Salaries of Other Professional Staff	522,237	(22,778)	499,459	498,946	513
Salaries of Secretarial and Clerical Assistants	61,749		61,749	61,682	67
Other Salaries	50,000	3,000	53,000	52,562	438
Purchased Professional –Education Services	500		500	219	281
Other Objects	4,000		4,000		4,000
Total Improvement of Instruction Services	693,504	26,222	719,726	713,740	5,986
Educational Media/Library Services:					
Salaries	80,725	6,000	86,725	85,975	750
Salaries of Technology Coordinators	95,257	3,000	98,257	97,503	754
Supplies and Materials	4,535		4,535	3,688	847
Total Educational Media/Library Services	180,517	9,000	189,517	187,166	2,351
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,500		1,500		1,500
Supplies and Materials	3,040		3,040	1,759	1,281
Total Instructional Staff Training Services	4,540		4,540	1,759	2,781
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	168,474	75,778	244,252	239,653	4,599
Salaries of Secretarial and Clerical Assistants	61,749	5,000	66,749	66,056	693
Other Salaries	3,784	1,000	4,784	1,773	3,011
Other Purchased Services	22,000	(5,000)	17,000	11,525	5,475
Supplies and Materials	14,370		14,370	9,730	4,640
Other Objects	6,404		6,404	3,709	2,695
Total Support Services – School Administration	276,781	76,778	353,559	332,446	21,113
Security					
Salaries	115,196		115,196	103,905	11,291
Total Security	115,196		115,196	103,905	11,291

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: University High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 6,656	$ 5,000	$ 11,656	$ 3,512	$ 8,144
Total Student Transportation Services	6,656	5,000	11,656	3,512	8,144
Unallocated Benefits:					
Health Benefits	1,122,816	(112,750)	1,010,066	1,001,934	8,132
Total Unallocated Benefits	1,122,816	(112,750)	1,010,066	1,001,934	8,132
Total Undistributed Expenditures	2,783,602	20,000	2,803,602	2,738,928	64,674
Total Expenditures - Current	6,273,216	67,250	6,340,466	6,215,880	124,586
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	4,050	(4,050)			
Undistributed Expenditures:					
Non-Instructional Equipment	5,200	(5,200)			
Total Equipment	9,250	(9,250)			
Total Expenditures - School Based	6,282,466	58,000	6,340,466	6,215,880	124,586
Other Financing Sources:					
Transfers In	6,282,466	58,000	6,340,466	6,215,880	124,586
Total Other Financing Sources	6,282,466	58,000	6,340,466	6,215,880	124,586
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 3,177,352	$ 138,000	$ 3,315,352	$ 3,309,919	$ 5,433
Undistributed Instruction:					
Other Purchased Services	500		500		500
General Supplies	75,569	8,813	84,382	72,885	11,497
Textbooks	63,713	(16,909)	46,804	23,686	23,118
Other Objects	2,026	(778)	1,248	670	578
Total Regular Programs	3,319,160	129,126	3,448,286	3,407,160	41,126
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	98,268	1,000	99,268	97,034	2,234
General Supplies	1,318	(105)	1,213	1,213	
Total Cognitive - Mild	99,586	895	100,481	98,247	2,234
Learning and/or Language Disabilities:					
Salaries of Teachers	282,386	7,400	289,786	289,482	304
General Supplies	1,000	(105)	895	895	
Total Learning and/or Language Disabilities	283,386	7,295	290,681	290,377	304
Behavioral Disabilities:					
Salaries of Teachers	190,025	(21,000)	169,025	167,774	1,251
Total Behavioral Disabilities	190,025	(21,000)	169,025	167,774	1,251
Resource Room/Resource Center:					
Salaries of Teachers	453,767	(7,000)	446,767	445,847	920
Total Resource Room/Resource Center	453,767	(7,000)	446,767	445,847	920
Total Special Education	1,026,764	(19,810)	1,006,954	1,002,245	4,709
School Sponsored Co-curricular Activities:					
Salaries	69,445	3,000	72,445	71,985	460
Supplies and Materials	10,878	(1,202)	9,676	9,676	
Other Objects	2,850	(150)	2,700	2,700	
Total School Sponsored Co-curricular Activities	83,173	1,648	84,821	84,361	460
School Sponsored Athletics:					
Salaries	221,177	(5,000)	216,177	209,635	6,542
Supplies and Materials	40,760		40,760	34,835	5,925
Other Objects	24,000		24,000	24,000	
Total School Sponsored Athletics	285,937	(5,000)	280,937	268,470	12,467
Before/After School Programs:					
Salaries of Teachers	24,420	(5,000)	19,420	12,469	6,951
Total Before/After School Programs	24,420	(5,000)	19,420	12,469	6,951

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		$ 250	$ 250	$ 250	
Total Other Supplemental/At-Risk Programs - Instruction		250	250	250	
Total Instruction	$ 4,739,454	101,214	4,840,668	4,774,955	$ 65,713
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	80,725	5,500	86,225	85,969	256
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,262	200	32,462	32,403	59
Supplies and Materials	1,000	(2)	998	998	
Total Attendance and Social Work Services	113,987	5,698	119,685	119,370	315
Health Services:					
Salaries	97,161	9,000	106,161	103,861	2,300
Supplies and Materials	2,016	(17)	1,999	1,963	36
Total Health Services	99,177	8,983	108,160	105,824	2,336
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	326,328	25,700	352,028	351,994	34
Other Salaries	97,596	(33,000)	64,596	63,418	1,178
Supplies and Materials	3,312	(97)	3,215	1,804	1,411
Total Other Support Services – Students - Regular	427,236	(7,397)	419,839	417,216	2,623
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	153,988	100	154,088	153,990	98
Salaries of Other Professional Staff	758,655	100,500	859,155	858,975	180
Salaries of Secretarial and Clerical Assistants	102,300	2,000	104,300	104,216	84
Other Salaries	58,568	2,700	61,268	61,187	81
Other Objects	4,000		4,000	3,889	111
Total Improvement of Instruction Services	1,077,511	105,300	1,182,811	1,182,257	554
Educational Media/Library Services:					
Salaries	54,590		54,590	52,568	2,022
Salaries of Technology Coordinators	54,472	1,700	56,172	56,010	162
Supplies and Materials	10,534	(305)	10,229	9,495	734
Total Educational Media/Library Services	119,596	1,395	120,991	118,073	2,918
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,000	(900)	100		100
Total Instructional Staff Training Services	1,000	(900)	100		100
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	283,650	88,000	371,650	371,570	80
Salaries of Secretarial and Clerical Assistants	102,300	10,000	112,300	112,272	28
Other Salaries	8,530	100	8,630	8,275	355
Other Purchased Services	34,311	5,000	39,311	36,860	2,451
Supplies and Materials	3,111	(158)	2,953	2,953	
Other Objects	11,677		11,677	10,408	1,269
Total Support Services – School Administration	443,579	102,942	546,521	542,338	4,183

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 298,963	$ (4,000)	$ 294,963	$ 294,338	$ 625
General Supplies	12,983	(338)	12,645	12,599	46
Total Security	311,946	(4,338)	307,608	306,937	671
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,209		5,209	1,206	4,003
Total Student Transportation Services	5,209		5,209	1,206	4,003
Unallocated Benefits:					
Health Benefits	1,725,425	(183,000)	1,542,425	1,539,667	2,758
Total Unallocated Benefits	1,725,425	(183,000)	1,542,425	1,539,667	2,758
Total Undistributed Expenditures	4,324,666	28,683	4,353,349	4,332,888	20,461
Total Expenditures - Current	9,064,120	129,897	9,194,017	9,107,843	86,174
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	23		23		23
Total Equipment	23		23		23
Total Expenditures - School Based	9,064,143	129,897	9,194,040	9,107,843	86,197
Other Financing Sources:					
Transfers In	9,064,143	129,897	9,194,040	9,107,843	86,197
Total Other Financing Sources	9,064,143	129,897	9,194,040	9,107,843	86,197
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: West Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Grades 9-12	$ 4,365,056	$ (130,872)	$ 4,234,184	$ 4,233,222	$ 962
Undistributed Instruction:					
Other Purchased Services	13,918	(9,011)	4,907	4,424	483
General Supplies	124,936		124,936	109,911	15,025
Textbooks	158,682	(18,487)	140,195	126,253	13,942
Other Objects	14,380		14,380	12,216	2,164
Total Regular Programs	4,676,972	(158,370)	4,518,602	4,486,026	32,576
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	792,326	(60,000)	732,326	711,850	20,476
Purchased Professional & Educational Services	20,000		20,000	9,260	10,740
General Supplies	26,588	45,007	71,595	19,692	51,903
Textbooks	57,052	(8,131)	48,921	32,466	16,455
Other Objects	10,000		10,000	5,619	4,381
Total Learning and/or Language Disabilities	905,966	(23,124)	882,842	778,887	103,955
Behavioral Disabilities:					
Salaries of Teachers	179,174	(60,000)	119,174	111,440	7,734
Other Salaries of Instruction	64,684	1,500	66,184	65,891	293
General Supplies	8,000		8,000	8,000	
Total Behavioral Disabilities	251,858	(58,500)	193,358	185,331	8,027
Resource Room/Resource Center:					
Salaries of Teachers	666,448	32,000	698,448	697,815	633
General Supplies	24,239	2,077	26,316	15,251	11,065
Textbooks	10,000	(6,378)	3,622	2,618	1,004
Total Resource Room/Resource Center	700,687	27,699	728,386	715,684	12,702
Total Special Education	1,858,511	(53,925)	1,804,586	1,679,902	124,684
School Sponsored Co-curricular Activities:					
Salaries	118,780	(31,249)	87,531	81,698	5,833
Supplies and Materials	16,405		16,405	11,955	4,450
Other Objects	20,924		20,924	11,734	9,190
Total School Sponsored Co-curricular Activities	156,109	(31,249)	124,860	105,387	19,473
School Sponsored Athletics:					
Salaries	237,154	(10,000)	227,154	226,407	747
Purchased Services	5,000	(5,000)			
Supplies and Materials	65,926		65,926	59,963	5,963
Other Objects	32,000		32,000	32,000	
Total School Sponsored Athletics	340,080	(15,000)	325,080	318,370	6,710
Before/After School Programs:					
Salaries of Teachers	112,340	11,000	123,340	123,297	43
Total Before/After School Programs	112,340	11,000	123,340	123,297	43

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: West Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	$ 8,000	$ (8,000)			
Total Other Supplemental/At-Risk Programs - Instruction	8,000	(8,000)			
Total Instruction	7,152,012	(255,544)	$ 6,896,468	$ 6,712,982	$ 183,486
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	156,839	(25,000)	131,839	121,479	10,360
Salaries of Family Liaisons/Comm Parent Inv. Specialist	31,712		31,712	31,376	336
Supplies and Materials	9,453		9,453	7,959	1,494
Total Attendance and Social Work Services	198,004	(25,000)	173,004	160,814	12,190
Health Services:					
Salaries	180,427	379	180,806	180,787	19
Supplies and Materials	3,720		3,720	3,640	80
Other Objects	5,000		5,000	4,545	455
Total Health Services	189,147	379	189,526	188,972	554
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	358,879	12,000	370,879	370,805	74
Salaries of Secretarial and Clerical Assistants	37,882	9,000	46,882	46,671	211
Other Salaries	8,325	6,040	14,365	13,902	463
Supplies and Materials	4,255		4,255	3,822	433
Other Objects	10,000		10,000	8,442	1,558
Total Other Support Services – Students - Regular	419,341	27,040	446,381	443,642	2,739
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	205,750	(44,300)	161,450	161,405	45
Salaries of Other Professional Staff	582,356	5,700	588,056	588,031	25
Salaries of Secretarial and Clerical Assistants	115,578	(5,000)	110,578	105,117	5,461
Other Salaries	95,982	(3,000)	92,982	91,996	986
Salaries of Facilitators, Math & Literacy Coaches	89,466	238,496	327,962	327,918	44
Purchased Professional –Education Services	6,000		6,000	4,000	2,000
Supplies and Materials	35,000		35,000	33,468	1,532
Other Objects	11,530		11,530	11,344	186
Total Improvement of Instruction Services	1,141,662	191,896	1,333,558	1,323,279	10,279
Educational Media/Library Services:					
Salaries	98,834	1,000	99,834	95,178	4,656
Salaries of Technology Coordinators	106,986	4,000	110,986	110,970	16
Supplies and Materials	29,980		29,980	21,507	8,473
Total Educational Media/Library Services	235,800	5,000	240,800	227,655	13,145
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000		10,000	8,408	1,592
Supplies and Materials	15,000		15,000	267	14,733
Total Instructional Staff Training Services	25,000		25,000	8,675	16,325

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: West Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 315,872	$ (52,524)	$ 263,348	$ 262,466	$ 882
Salaries of Secretarial and Clerical Assistants	115,578	17,000	132,578	131,907	671
Other Salaries	36,795	(11,070)	25,725	21,700	4,025
Other Purchased Services	22,000	(3,000)	19,000	14,962	4,038
Supplies and Materials	37,005		37,005	31,766	5,239
Other Objects	14,990		14,990	10,680	4,310
Total Support Services – School Administration	542,240	(49,594)	492,646	473,481	19,165
Security					
Salaries	511,817	(118,976)	392,841	368,078	24,763
General Supplies	17,319		17,319	14,734	2,585
Total Security	529,136	(118,976)	410,160	382,812	27,348
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	25,951		25,951	5,775	20,176
Total Student Transportation Services	25,951		25,951	5,775	20,176
Unallocated Benefits:					
Health Benefits	2,527,165	(271,000)	2,256,165	2,255,092	1,073
Total Unallocated Benefits	2,527,165	(271,000)	2,256,165	2,255,092	1,073
Total Undistributed Expenditures	5,833,446	(240,255)	5,593,191	5,470,197	122,994
Total Expenditures - Current	12,985,458	(495,799)	12,489,659	12,183,179	306,480
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	16,000		16,000	16,000	
Special Education - Instruction:					
Resource Room/Resource Center	10,000		10,000	10,000	
Undistributed Expenditures:					
Operation and Maintenance of Plant Services	6,000	(208)	5,792	5,792	
Non-Instructional Equipment	20,000	(1,868)	18,132	18,132	
Total Equipment	52,000	(2,076)	49,924	49,924	
Total Expenditures - School Based	13,037,458	(497,875)	12,539,583	12,233,103	306,480
Other Financing Sources:					
Transfers In	13,037,458	(497,875)	12,539,583	12,233,103	306,480
Total Other Financing Sources	13,037,458	(497,875)	12,539,583	12,233,103	306,480
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Salaries of Teachers:					
Kindergarten	$ 401,487	$ 361,424	$ 762,911	$ 762,141	$ 770
Grades 1- 5	1,118,081	43,784	1,161,865	1,161,092	773
Grades 6-8	854,101	(85,656)	768,445	763,638	4,807
Undistributed Instruction:					
Other Salaries of Instruction	161,968	9,000	170,968	170,674	294
General Supplies	64,350	9,000	73,350	68,218	5,132
Textbooks	11,726	(9,000)	2,726	1,851	875
Other Objects	3,660	3,500	7,160	5,954	1,206
Total Regular Programs	2,615,373	332,052	2,947,425	2,933,568	13,857
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	31,712	1,000	32,712	32,573	139
Total Learning and/or Language Disabilities	31,712	1,000	32,712	32,573	139
Resource Room/Resource Center:					
Salaries of Teachers	330,347	105,050	435,397	434,897	500
General Supplies	2,146	1,500	3,646	1,664	1,982
Textbooks	1,500	(1,500)			
Total Resource Room/Resource Center	333,993	105,050	439,043	436,561	2,482
Total Special Education	365,705	106,050	471,755	469,134	2,621
Bilingual Education:					
Salaries of Teachers	1,467,981	(210,852)	1,257,129	1,251,722	5,407
Other Salaries of Instruction	63,424	500	63,924	63,900	24
General Supplies	6,341		6,341	2,612	3,729
Textbooks	2,400		2,400	1,910	490
Total Bilingual Education	1,540,146	(210,352)	1,329,794	1,320,144	9,650
School Sponsored Co-curricular Activities:					
Salaries	22,349	7,500	29,849	29,733	116
Purchased Professional & Educational Services	7,500		7,500	7,500	
Total School Sponsored Co-curricular Activities	29,849	7,500	37,349	37,233	116
School Sponsored Athletics:					
Salaries	9,730	2,100	11,830	11,784	46
Supplies and Materials	2,000		2,000	1,929	71
Total School Sponsored Athletics	11,730	2,100	13,830	13,713	117
Before/After School Programs:					
Salaries of Teachers	40,632	5,200	45,832	31,903	13,929
Total Before/After School Programs	40,632	5,200	45,832	31,903	13,929

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	$ 77,798	$ 7,200	$ 84,998	$ 84,991	$ 7
Purchased Professional & Technical Services	1,500		1,500	1,500	
Total Other Supplemental/At-Risk Programs - Instruction	79,298	7,200	86,498	86,491	7
Total Instruction	4,682,733	249,750	4,932,483	4,892,186	40,297
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	57,650	1,000	58,650	58,410	240
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,422	500	32,922	32,731	191
Supplies and Materials	509		509	496	13
Total Attendance and Social Work Services	90,581	1,500	92,081	91,637	444
Health Services:					
Salaries	184,424	14,100	198,524	198,163	361
Supplies and Materials	3,147		3,147	1,929	1,218
Total Health Services	187,571	14,100	201,671	200,092	1,579
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	67,760	3,600	71,360	71,313	47
Supplies and Materials	556		556	500	56
Total Other Support Services – Students - Regular	68,316	3,600	71,916	71,813	103
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	151,851	3,600	155,451	155,403	48
Salaries of Secretarial and Clerical Assistants	63,875	2,700	66,575	66,554	21
Supplies and Materials	3,500	(3,500)			
Other Objects	10,000		10,000	10,000	
Total Improvement of Instruction Services	229,226	2,800	232,026	231,957	69
Educational Media/Library Services:					
Salaries	90,991	1,000	91,991	91,859	132
Salaries of Technology Coordinators	56,018	2,000	58,018	57,821	197
Supplies and Materials	3,558		3,558	3,441	117
Total Educational Media/Library Services	150,567	3,000	153,567	153,121	446
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	289,006	58,500	347,506	347,062	444
Salaries of Secretarial and Clerical Assistants	63,875	3,500	67,375	66,938	437
Other Salaries	1,286		1,286		1,286
Other Purchased Services	14,004	1,800	15,804	11,541	4,263
Supplies and Materials	6,088		6,088	3,951	2,137
Other Objects	5,835	(1,800)	4,035	3,778	257
Total Support Services – School Administration	380,094	62,000	442,094	433,270	8,824

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Security					
Salaries	$ 98,443	$ 500	$ 98,943	$ 98,387	$ 556
Total Security	98,443	500	98,943	98,387	556
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,000		11,000	1,972	9,028
Total Student Transportation Services	11,000		11,000	1,972	9,028
Unallocated Benefits:					
Health Benefits	1,332,769	(143,000)	1,189,769	1,189,284	485
Total Unallocated Benefits	1,332,769	(143,000)	1,189,769	1,189,284	485
Total Undistributed Expenditures	2,548,567	(55,500)	2,493,067	2,471,533	21,534
Total Expenditures - Current	7,231,300	194,250	7,425,550	7,363,719	61,831
Total Expenditures - School Based	7,231,300	194,250	7,425,550	7,363,719	61,831
Other Financing Sources:					
Transfers In	7,231,300	194,250	7,425,550	7,363,719	61,831
Total Other Financing Sources	7,231,300	194,250	7,425,550	7,363,719	61,831
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: William Brown Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Instruction:					
Regular Programs:					
Undistributed Instruction:					
General Supplies	$ 4,530		$ 4,530	$ 205	$ 4,325
Total Regular Programs	4,530		4,530	205	4,325
Total Instruction	4,530		4,530	205	4,325
Total Expenditures - Current	4,530		4,530	205	4,325
Total Expenditures - School Based	4,530		4,530	205	4,325
Other Financing Sources:					
Transfers In	4,530		4,530	205	4,325
Total Other Financing Sources	4,530		4,530	205	4,325
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2013

School: Newark Evening	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current Expenditures:					
Other Alternative Education Programs - Instruction:					
Salaries	$ 248,710	$ 200,000	$ 448,710	$ 448,099	$ 611
Supplies and Materials	4,989		4,989	4,555	434
Textbooks	23,107	(20,000)	3,107	1,995	1,112
Total Other Alternative Education Programs - Instruction	276,806	180,000	456,806	454,649	2,157
Other Alternative Education Programs - Support Services:					
Salaries	318,149	(39,999)	278,150	260,805	17,345
Purchased Services	2,885		2,885		2,885
Supplies and Materials	5,131	14,060	19,191	8,124	11,067
Other Objects	2,035	5,940	7,975	1,200	6,775
Total Other Alternative Education Programs - Support Services	328,200	(19,999)	308,201	270,129	38,072
Total Instruction	605,006	160,001	765,007	724,778	40,229
Undistributed Expenditures:					
Unallocated Benefits:					
Health Benefits	48,717	(5,000)	43,717	43,472	245
Total Unallocated Benefits	48,717	(5,000)	43,717	43,472	245
Total Undistributed Expenditures	48,717	(5,000)	43,717	43,472	245
Total Expenditures - Current	653,723	155,001	808,724	768,250	40,474
Total Expenditures - School Based	653,723	155,001	808,724	768,250	40,474
Other Financing Sources:					
Transfers In	653,723	155,001	808,724	768,250	40,474
Total Other Financing Sources	653,723	155,001	808,724	768,250	40,474
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Special Revenue Fund

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2013

	Title I Part A	Title I Part D	Title I SIA Part A	Title II Part A	Title II Part D	Title III	Title III Immigrant	IDEA Part B
REVENUES								
Local sources								
State sources								
Federal sources	$ 21,160,040	$ 462,997	$ 1,197,813	$ 3,977,397	$ 2,872	$ 1,030,389	$ 365,412	$ 9,197,416
Total revenues	$ 21,160,040	$ 462,997	$ 1,197,813	$ 3,977,397	$ 2,872	$ 1,030,389	$ 365,412	$ 9,197,416
EXPENDITURES								
Instruction:								
Salaries of teachers	$ 1,297,614		$ 136,903	$ 15,935		$ 488,170		$ 1,011,773
Other salaries for instruction	110,986							353,506
Purchased prof. and technical services								
Purchased prof. and educational services	30,798		86,791					
Other purchased services								
Tuition to other LEA's w/in state - regular								
General supplies	1,387,929		860,293			285,709	$ 356,900	431,852
Textbooks						21,975		
Other objects	15,583					1,820		32,050
Total instruction	2,842,910		1,083,987	15,935		797,674	356,900	1,829,181
Support services:								
Salaries of supervisors of instruction	211,927							
Salaries of program directors	172,605							
Salaries of other professional staff								2,985,663
Salaries of secretarial and clerical asst.	151,374							133,717
Other salaries	198,677				$ 2,477	7,359		1,386,806
Salaries of family - parent liason	33,656							
Salaries of master teachers	100,204			249,067		106,784		
Personal services - employee benefits	428,331		10,179	104,171	395	76,036		2,285,603
Purchased professional and technical services								
Purchased professional-educational services	2,328,237	$ 462,997	47,250	186,368		13,794		506,425
Purchased educational services - contracted Pre-K								
Purchased technical services								
Rentals						129		
Contr. Services - transportation (field trips)	27,900							30,000
Other purchased services	8,127			7,193		2,520		
Travel	4,830					242		
Supplies and materials	191,746		56,397	32,856		21,527	8,512	7,508
Miscellaneous expenditures	367,537			1,470		4,324		
Total support services	4,225,151	462,997	113,826	581,125	2,872	232,715	8,512	7,335,722
Facilities acquisition and construction services:								
Instructional equipment								32,513
Noninstructional equipment	12,240							
Total facilities acquisition and construction services	12,240							32,513
Contribution to Charter Schools								
Contribution to school based budgets	14,079,739			3,380,337				
Total expenditures	$ 21,160,040	$ 462,997	$ 1,197,813	$ 3,977,397	$ 2,872	$ 1,030,389	$ 365,412	$ 9,197,416

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2013

	IDEA Preschool	Child and Adult Care Food Program	Carl Perkins Occupational	Project SERV	Race to the Top	21st Century Community Learning Center	ARRA School Improvement Grant	Jobs For American Graduates
REVENUES								
Local sources								
State sources								
Federal sources	$ 303,590	$ 1,947,488	$ 581,353	$ 32,500	$ 366,039	$ 549,755	$ 13,489,426	$ 147,465
Total revenues	$ 303,590	$ 1,947,488	$ 581,353	$ 32,500	$ 366,039	$ 549,755	$ 13,489,426	$ 147,465
EXPENDITURES								
Instruction:								
Salaries of teachers	$ 220,753			$ 10,080	$ 13,384	$ 161,220	$ 4,416,160	$ 97,316
Other salaries for instruction						8,661	482,253	
Purchased prof. and technical services			$ 12,347				410,161	
Purchased prof. and educational services						29,142		
Other purchased services			6,750				29,235	
Tuition to other LEA's w/in state - regular								
General supplies			305,315			32,951	1,572,610	
Textbooks								
Other objects						56,561	214,268	3,442
Total instruction	220,753		324,412	10,080	13,384	288,535	7,124,687	100,758
Support services:								
Salaries of supervisors of instruction							14,145	
Salaries of program directors							95,678	
Salaries of other professional staff						73,752	67,152	
Salaries of secretarial and clerical asst.						601	136,014	
Other salaries		$ 95,062				69,133	1,845,776	
Salaries of family - parent liason							100,294	
Salaries of master teachers							444,058	
Personal services - employee benefits	82,837					46,322	1,069,564	36,591
Purchased professional and technical services							1,038,765	
Purchased professional-educational services			145,168	22,420	347,665	33,099	460,565	
Purchased educational services - contracted Pre-K								
Purchased technical services								
Rentals								
Contr. Services - transportation (field trips)			19,000			18,048	69,600	
Other purchased services		1,848,339	21,501		4,990	3,319	31,790	3,527
Travel			1,270			5,786	37,003	2,313
Supplies and materials		1,312	10,135			5,593	246,871	4,276
Miscellaneous expenditures		2,775				5,567	238,626	
Total support services	82,837	1,947,488	197,074	22,420	352,655	261,220	5,895,901	46,707
Facilities acquisition and construction services:								
Instructional equipment			59,867				394,410	
Noninstructional equipment							74,428	
Total facilities acquisition and construction services			59,867				468,838	
Contribution to Charter Schools								
Contribution to school based budgets								
Total expenditures	$ 303,590	$ 1,947,488	$ 581,353	$ 32,500	$ 366,039	$ 549,755	$ 13,489,426	$ 147,465

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2013

	Arts In Education Model Development	Disaster Recovery FEMA	Disaster Recovery FEMA	Education Tech Improvement	Center For Disease Control and Prevention - HIV	Preschool Education Aid	Non Public Textbooks 2012/13	Non Public Tech Initiative	Non Public Nursing 2012/13
REVENUES									
Local sources									
State sources						$ 92,732,987	$ 155,142	$ 63,791	$ 246,497
Federal sources	$ 533,183	$ 292,596	$ 53,439	$ 195,499	$ 244,359				
Total revenues	$ 533,183	$ 292,596	$ 53,439	$ 195,499	$ 244,359	$ 92,732,987	$ 155,142	$ 63,791	$ 246,497
EXPENDITURES									
Instruction:									
Salaries of teachers	$ 123,472				$ 31,000	$ 6,814,239			
Other salaries for instruction						2,726,250			
Purchased prof. and technical services									
Purchased prof. and educational services						220,489			
Other purchased services									
Tuition to other LEA's w/in state - regular						71,141			
General supplies	36,561					1,010,718		$ 58,891	
Textbooks							$ 155,142		
Other objects					23,907	23,469			
Total instruction	160,033				54,907	10,866,306	155,142	58,891	
Support services:									
Salaries of supervisors of instruction						1,106,609			
Salaries of program directors						566,236			
Salaries of other professional staff	63,328				94,153	4,420,550			
Salaries of secretarial and clerical asst.						343,229			
Other salaries		$ 292,596	$ 53,439		4,286	657,906			
Salaries of family - parent liason						17,992			
Salaries of master teachers						2,467,046			
Personal services - employee benefits	44,857				15,771	3,583,861			
Purchased professional and technical services									
Purchased professional-educational services	166,475			$ 195,499	39,926	185,973			
Purchased educational services - contracted Pre-K						65,974,248			
Purchased technical services						141,087			
Rentals						55,882			
Contr. Services - transportation (field trips)					14,770	51,600			
Other purchased services						50,185			$ 246,497
Travel	1,083					21,169			
Supplies and materials	4,486				20,546	540,513			
Miscellaneous expenditures	92,921					38,497			
Total support services	373,150	292,596	53,439	195,499	189,452	80,222,583			246,497
Facilities acquisition and construction services:									
Instructional equipment						90,965		4,900	
Noninstructional equipment						601,783			
Total facilities acquisition and construction services						692,748		4,900	
Contribution to Charter Schools						951,350			
Contribution to school based budgets									
Total expenditures	$ 533,183	$ 292,596	$ 53,439	$ 195,499	$ 244,359	$ 92,732,987	$ 155,142	$ 63,791	$ 246,497

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2013

	Chapter 193			Chapter 192						
	Non Public Supplemental Instruction 2012/13	Non Public Exam & Classification 2012/13	Non Public Corrective Speech 2012/13	Non Public ESL 2012/13	Non Public Home Instruction 2012/13	Non Public Basic Skills 2012/13	Foundation For Newark's Future (NTU)	Foundation for Newark's Future	Other Local Programs	Totals
REVENUES										
Local sources							$ 31,771,189	$ 132,542	$ 304,670	$ 32,208,401
State sources	$ 92,489	$ 170,744	$ 26,561	$ 107,240	$ 18,172	$ 1,082,319				94,695,942
Federal sources										56,131,028
Total revenues	$ 92,489	$ 170,744	$ 26,561	$ 107,240	$ 18,172	$ 1,082,319	$ 31,771,189	$ 132,542	$ 304,670	$ 183,035,371
EXPENDITURES										
Instruction:										
Salaries of teachers							$ 29,587,915	$ 121,554	$ 3,565	$ 44,551,053
Other salaries for instruction										3,681,656
Purchased prof. and technical services	$ 92,489		$ 26,561	$ 107,240	$ 18,172	$ 1,082,319			7,193	1,756,482
Purchased prof. and educational services										367,220
Other purchased services									2,217	38,202
Tuition to other LEA's w/in state - regular										71,141
General supplies									56,380	6,396,109
Textbooks										177,117
Other objects									26,162	397,262
Total instruction	92,489		26,561	107,240	18,172	1,082,319	29,587,915	121,554	95,517	57,436,242
Support services:										
Salaries of supervisors of instruction										1,332,681
Salaries of program directors										834,519
Salaries of other professional staff										7,704,598
Salaries of secretarial and clerical asst.										764,935
Other salaries									82,650	4,696,167
Salaries of family - parent liason										151,942
Salaries of master teachers										3,367,159
Personal services - employee benefits							2,183,274	10,988	6,389	9,985,169
Purchased professional and technical services										1,038,765
Purchased professional-educational services		$ 170,744							43,504	5,356,109
Purchased educational services - contracted Pre-K										65,974,248
Purchased technical services										141,087
Rentals									636	56,647
Contr. Services - transportation (field trips)									9,200	240,118
Other purchased services									3,061	2,231,049
Travel									7,831	81,527
Supplies and materials									52,176	1,204,454
Miscellaneous expenditures									1,006	752,723
Total support services		170,744					2,183,274	10,988	206,453	105,913,897
Facilities acquisition and construction services:										
Instructional equipment									2,700	585,355
Noninstructional equipment										688,451
Total facilities acquisition and construction services									2,700	1,273,806
Contribution to Charter Schools										951,350
Contribution to school based budgets										17,460,076
Total expenditures	$ 92,489	$ 170,744	$ 26,561	$ 107,240	$ 18,172	$ 1,082,319	$ 31,771,189	$ 132,542	$ 304,670	$ 183,035,371

Newark Public Schools
Special Revenue Fund

Schedule of Preschool Education Aid
Budgetary Basis

Year ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 7,469,305	$ (551,337)	$ 6,917,968	$ 6,814,239	$ 103,729
Other salaries for instruction	3,337,800	(305,922)	3,031,878	2,726,250	305,628
Purchased prof. and educational services		240,000	240,000	220,489	19,511
Other purchased services	28,050	(28,050)			
Tuition to Other LEA's within state - regular	1,910,706	(1,839,206)	71,500	71,141	359
General supplies	1,466,225	(383,625)	1,082,600	1,010,718	71,882
Other objects	205,000	(150,325)	54,675	23,469	31,206
Total instruction	14,417,086	(3,018,465)	11,398,621	10,866,306	532,315
Support services:					
Salaries of supervisors of instruction	1,017,199	90,000	1,107,199	1,106,609	590
Salaries of program directors	488,771	120,771	609,542	566,236	43,306
Salaries of other professional staff	4,578,478	(155,875)	4,422,603	4,420,550	2,053
Salaries of secretarial and clerical asst.	474,654	(78,952)	395,702	343,229	52,473
Other salaries	512,258	164,277	676,535	657,906	18,629
Salaries of family - parent liason	114,240	(4,000)	110,240	17,992	92,248
Salaries of master teachers	2,748,895	(185,726)	2,563,169	2,467,046	96,123
Personal services - employee benefits	4,292,763	(708,902)	3,583,861	3,583,861	
Purchased educational services		238,260	238,260	185,973	52,287
Purchased educational services - contracted Pre-K	62,229,068	3,745,180	65,974,248	65,974,248	-
Other purchased professional education services	320,000	(320,000)			
Purchased technical services		200,000	200,000	141,087	58,913
Rentals	54,380	12,620	67,000	55,882	11,118
Contracted services - transportation	150,060	(67,585)	82,475	51,600	30,875
Other purchased services	205,000	(140,000)	65,000	50,185	14,815
Travel	43,200	(12,700)	30,500	21,169	9,331
Supplies and materials	238,110	368,250	606,360	540,513	65,847
Other Objects	47,000	12,000	59,000	38,497	20,503
Total support services	77,514,076	3,277,618	80,791,694	80,222,583	569,111
Facilities acquisition and construction service:					
Instructional equipment	117188	(26,223)	90,965	90,965	
Noninstructional equipment	1,250,000	(648,217)	601,783	601,783	
Total facilities acquisition and construction service	1,367,188	(674,440)	692,748	692,748	
Contribution to charter schools			951,350	951,350	
Total expenditures	$ 93,298,350	$ (415,287)	$ 93,834,413	$ 92,732,987	$ 1,101,426

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2012-13 preschool education aid allocation	$ 84,996,191
Add: actual carryover June 30, 2012	11,986,418
Add: prior year purchase orders cancelled	1,522,945
Total preschool education aid funds available for 2012/13 budget	98,505,554
Less: 2012/13 budgeted preschool education aid	(93,834,413)
Available & unbudgeted preschool education funds as of June 30, 2013	4,671,141
Add: June 30, 2013 unexpended preschool education aid	1,101,426
2012-13 carryover - preschool education aid	$ 5,772,567
2012-13 preschool education aid carryover aid budgeted for preschool programs 2013-14	$ 2,526,988

Capital Projects Fund

Newark Public Schools
Capital Projects Fund

Summary Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budgetary Basis

Year ended June 30, 2013

Revenues		
State sources:		
SDA grants		$ 12,083,895
Local sources:		
Interest earnings		863
Total revenues		12,084,758
Expenditures		
Other purchased professional and technical services		2,735,665
Construction services		11,714,819
Total expenditures		14,450,484
(Deficiency) of revenues (under) expenditures		(2,365,726)
Other financing (uses)		
Transfers out		(863)
Total other financing (uses)		(863)
(Deficiency) of revenues (under) expenditures and other financing (uses)		(2,366,589)
Fund balance, July 1		19,030,723
Fund balance, June 30		$ 16,664,134
Reconciliation to GAAP basis		
Fund balance, June 30, 2013 - budgetary basis		$ 16,664,134
Less:		
SDA unexpended proceeds not recognizable on a GAAP Basis	$ 1,904,237	
Proceeds from the City not earned as of June 30, 2013	13,766,447	
		15,670,684
Fund balance, June 30, 2013 - GAAP basis		$ 993,450

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Various SDA Approved In-District Projects

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 6,924,583	$ 2,206,296	$ 9,130,879	$ 9,130,879
Total revenues	6,924,583	2,206,296	9,130,879	9,130,879
Expenditures and other financing uses				
Purchased professional and technical services	526,858	2,735,665	3,262,523	4,332,782
Construction services	4,473,569	202,964	4,676,533	4,798,097
Total expenditures	5,000,427	2,938,629	7,939,056	9,130,879
Excess (deficiency) of revenues over (under) expenditures	$ 1,924,156	$ (732,333)	$ 1,191,823	$ -

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Emergent Replacement of Existing Gas Fired Boilers and Equipment - Martin Luther King Middle School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 1,349,639	$ (60,819)	$ 1,288,820	$ 1,288,820
Total revenues	1,349,639	(60,819)	1,288,820	1,288,820
Expenditures and other financing uses				
Purchased professional and technical services	28,641		28,641	28,641
Construction services	1,262,758	(2,579)	1,260,179	1,260,179
Total expenditures	1,291,399	(2,579)	1,288,820	1,288,820
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (58,240)	$ -	$ -

Additional project information	
Project number	3570-517-08-0GAD
Grant date	1/11/2010
Original Authorized Cost	$ 1,349,639
Additional Authorized Cost	(60,819)
Revised Authorized Cost	1,288,820
Percentage Increase over Original Authorized Cost	-4.51%
Percentage completion	100.00%
Original target completion date	12/31/2011
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Rehab/Replacement of the PA/Clock System and Auditorium System Replacement - Fifteenth Avenue School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 213,688	$ (6,701)	$ 206,987	$ 206,987
Total revenues	213,688	(6,701)	206,987	206,987
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services	191,987		191,987	191,987
Total expenditures	206,987	-	206,987	206,987
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (6,701)	$ -	$ -

Additional project information	
Project number	3570-400-08-OFAT-00
Grant date	5/7/2010
Original Authorized Cost	$ 213,688
Additional Authorized Cost	(6,701)
Revised Authorized Cost	206,987
Percentage Increase over Original Authorized Cost	-3.14%
Percentage completion	100.00%
Original target completion date	11/30/2010
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Rehab/Replacement of the PA/Clock System and Auditorium System Replacement - Lincoln Elementary School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 190,916	$ (2,751)	$ 188,165	$ 188,165
Total revenues	190,916	(2,751)	188,165	188,165
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services	173,165		173,165	173,165
Total expenditures	188,165	-	188,165	188,165
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (2,751)	$ -	$ -

Additional project information	
Project number	3570-490-08-OGAC-00
Grant date	5/7/2010
Original Authorized Cost	$ 190,916
Additional Authorized Cost	(2,751)
Revised Authorized Cost	188,165
Percentage Increase over Original Authorized Cost	-1.44%
Percentage completion	100.00%
Original target completion date	11/30/2010
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Emergent Replacement of Existing Oil-Fired Boilers and Equipment - Cleveland Elementary School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 1,385,619	$ (81,334)	$ 1,304,285	$ 1,304,285
Total revenues	1,385,619	(81,334)	1,304,285	1,304,285
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services	1,289,256		1,289,256	1,289,285
Total expenditures	1,304,256	-	1,304,256	1,304,285
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (81,334)	$ 29	$ -

Additional project information	
Project number	3570-350-08-0FAY
Grant date	2/5/2009
Original Authorized Cost	$ 1,385,619
Additional Authorized Cost	(81,334)
Revised Authorized Cost	1,304,285
Percentage Increase over Original Authorized Cost	-5.87%
Percentage completion	100.00%
Original target completion date	12/31/2011
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Rehab/Replacement of the PA/Clock System and Auditorium System Replacement - Wilson Avenue School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 212,818	$ (6,651)	$ 206,167	$ 206,167
Total revenues	212,818	(6,651)	206,167	206,167
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services	191,167		191,167	191,167
Total expenditures	206,167	-	206,167	206,167
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (6,651)	$ -	$ -

Additional project information	
Project number	3570-750-08-OGAN-00
Grant date	5/7/2010
Original Authorized Cost	$ 212,818
Additional Authorized Cost	(6,651)
Revised Authorized Cost	206,167
Percentage Increase over Original Authorized Cost	-3.13%
Percentage completion	100.00%
Original target completion date	11/30/2010
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Rehab/Replacement of the PA/Clock System & Auditorium, Gymnasium & Cafeteria Replacement - Weequahic High School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 459,785	$ (28,687)	$ 431,098	$ 431,098
Total revenues	459,785	(28,687)	431,098	431,098
Expenditures and other financing uses				
Purchased professional and technical services	29,605		29,605	30,000
Construction services	397,831		397,831	401,098
Total expenditures	427,436	-	427,436	431,098
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (28,687)	$ 3,662	$ -

Additional project information	
Project number	3570-070-08-OGAM-00
Grant date	5/7/2010
Original Authorized Cost	$ 459,785
Additional Authorized Cost	(28,687)
Revised Authorized Cost	431,098
Percentage Increase over Original Authorized Cost	-6.24%
Percentage completion	99.15%
Original target completion date	11/30/2010
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Technology Upgrades - Technology High School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 159,000	$ 2,140,941	$ 2,299,941	$ 2,299,941
Total revenues	159,000	2,140,941	2,299,941	2,299,941
Expenditures and other financing uses				
Purchased professional and technical services	69,290	1,324,047	1,393,337	2,299,941
Construction services				
Total expenditures	69,290	1,324,047	1,393,337	2,299,941
Excess (deficiency) of revenues over (under) expenditures	$ 89,710	$ 816,894	$ 906,604	$ -

Additional project information	
Project number	3570-056-10-00CZ-00
Grant date	4/12/2010
Original Authorized Cost	$ 159,000
Additional Authorized Cost	2,140,941
Revised Authorized Cost	2,299,941
Percentage Increase over Original Authorized Cost	1346.50%
Percentage completion	60.58%
Original target completion date	9/30/2011
Revised target completion date	9/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Auditorium Renovations - Arts High School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 316,420	$ (30,145)	$ 286,275	$ 286,275
Total revenues	316,420	(30,145)	286,275	286,275
Expenditures and other financing uses				
Purchased professional and technical services	107,580	136,206	243,786	286,275
Construction services				
Total expenditures	107,580	136,206	243,786	286,275
Excess (deficiency) of revenues over (under) expenditures	$ 208,840	$ (166,351)	$ 42,489	$ -

Additional project information	
Project number	3570-010-10-00CA-00
Grant date	4/12/2010
Original Authorized Cost	$ 316,420
Additional Authorized Cost	(30,145)
Revised Authorized Cost	286,275
Percentage Increase over Original Authorized Cost	-9.53%
Percentage completion	85.16%
Original target completion date	12/31/2011
Revised target completion date	12/31/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Replacement Project - Camden Street School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 760,085		$ 760,085	$ 760,085
Total revenues	760,085		760,085	760,085
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services	745,085		745,085	745,085
Total expenditures	760,085	-	760,085	760,085
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-310-08-0IAL
Grant date	7/2/2009
Original Authorized Cost	$ 795,335
Additional Authorized Cost	(35,250)
Revised Authorized Cost	760,085
Percentage Increase over Original Authorized Cost	-4.43%
Percentage completion	100.00%
Original target completion date	8/9/2010
Revised target completion date	12/31/2010

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors Project - Barringer High School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 713,414		$ 713,414	$ 713,414
Total revenues	713,414		713,414	713,414
Expenditures and other financing uses				
Purchased professional and technical services	45,980	$ 642,194	688,174	713,414
Construction services				
Total expenditures	45,980	642,194	688,174	713,414
Excess (deficiency) of revenues over (under) expenditures	$ 667,434	$ (642,194)	$ 25,240	$ -

Additional project information	
Project number	3570-020-08-0FAW
Grant date	11/3/2008
Original Authorized Cost	$ 713,414
Additional Authorized Cost	
Revised Authorized Cost	713,414
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	96.46%
Original target completion date	9/30/2011
Revised target completion date	6/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors and Hardware Project - Warren Street Elementary School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 19,893		$ 19,893	$ 19,893
Total revenues	19,893		19,893	19,893
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	19,893
Construction services				
Total expenditures	15,000	-	15,000	19,893
Excess (deficiency) of revenues over (under) expenditures	$ 4,893	$ -	$ 4,893	$ -

Additional project information	
Project number	3570-720-08-0GAO
Grant date	11/3/2008
Original Authorized Cost	$ 19,893
Additional Authorized Cost	
Revised Authorized Cost	19,893
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	75.40%
Original target completion date	9/30/2011
Revised target completion date	6/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Soil Settlement Issues Project - Quitman Street Elementary School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 127,514	$ (2,557)	$ 124,957	$ 124,957
Total revenues	127,514	(2,557)	124,957	124,957
Expenditures and other financing uses				
Purchased professional and technical services	29,658		29,658	29,658
Construction services	95,299	-	95,299	95,299
Total expenditures	124,957	-	124,957	124,957
Excess (deficiency) of revenues over (under) expenditures	$ 2,557	$ (2,557)	$ -	$ -

Additional project information	
Project number	3570-605-08-0GAG
Grant date	11/3/2008
Original Authorized Cost	$ 127,514
Additional Authorized Cost	(2,557)
Revised Authorized Cost	124,957
Percentage Increase over Original Authorized Cost	-2.01%
Percentage completion	100.00%
Original target completion date	12/31/2010
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Door Project - Newark Vocational School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 419,077		$ 419,077	$ 419,077
Total revenues	419,077		419,077	419,077
Expenditures and other financing uses				
Purchased professional and technical services	44,584	$ 339,814	384,398	419,077
Construction services				
Total expenditures	44,584	339,814	384,398	419,077
Excess (deficiency) of revenues over (under) expenditures	$ 374,493	$ (339,814)	$ 34,679	$ -

Additional project information	
Project number	3570-045-08-0GAE
Grant date	11/3/2008
Original Authorized Cost	$ 419,077
Additional Authorized Cost	
Revised Authorized Cost	419,077
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	91.72%
Original target completion date	9/30/2011
Revised target completion date	6/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors and Hardware Project - Newton ES

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 148,537		$ 148,537	$ 148,537
Total revenues	148,537		148,537	148,537
Expenditures and other financing uses				
Purchased professional and technical services	14,795	$ 114,104	128,899	148,537
Construction services				
Total expenditures	14,795	114,104	128,899	148,537
Excess (deficiency) of revenues over (under) expenditures	$ 133,742	$ (114,104)	$ 19,638	$ -

Additional project information	
Project number	3570-580-08-0GAF
Grant date	11/3/2008
Original Authorized Cost	$ 148,537
Additional Authorized Cost	
Revised Authorized Cost	148,537
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	86.78%
Original target completion date	9/30/2011
Revised target completion date	6/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors Project - Fourteenth Avenue School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 68,312		$ 68,312	$ 68,312
Total revenues	68,312		68,312	68,312
Expenditures and other financing uses				
Purchased professional and technical services	20,181	$ 36,999	57,180	68,312
Construction services				
Total expenditures	20,181	36,999	57,180	68,312
Excess (deficiency) of revenues over (under) expenditures	$ 48,131	$ (36,999)	$ 11,132	$ -

Additional project information	
Project number	3570-420-08-0FAS
Grant date	11/3/2008
Original Authorized Cost	$ 68,312
Additional Authorized Cost	
Revised Authorized Cost	68,312
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	83.70%
Original target completion date	9/30/2011
Revised target completion date	6/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors and Hardware Project - Alexander Street Elementary School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 184,034		$ 184,034	$ 184,034
Total revenues	184,034		184,034	184,034
Expenditures and other financing uses				
Purchased professional and technical services	23,261	$ 142,301	165,562	184,034
Construction services				
Total expenditures	23,261	142,301	165,562	184,034
Excess (deficiency) of revenues over (under) expenditures	$ 160,773	$ (142,301)	$ 18,472	$ -

Additional project information	
Project number	3570-180-08-0FAU
Grant date	11/30/2008
Original Authorized Cost	$ 184,034
Additional Authorized Cost	
Revised Authorized Cost	184,034
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	89.96%
Original target completion date	9/30/2011
Revised target completion date	6/30/2013

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Steps Project - Dayton Street Elementary School

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	$ 195,832		$ 195,832	$ 195,832
Total revenues	195,832		195,832	195,832
Expenditures and other financing uses				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	127,021		127,021	165,832
Total expenditures	150,304		150,304	195,832
Excess (deficiency) of revenues over (under) expenditures	$ 45,528	$ -	$ 45,528	$ -

Additional project information	
Project number	3570-370-08-0FAZ
Grant date	11/3/2008
Original Authorized Cost	$ 195,832
Additional Authorized Cost	
Revised Authorized Cost	195,832
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	76.75%
Original target completion date	9/30/2011
Revised target completion date	12/31/2012

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Hawthorne Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		8,186	8,186	15,000
Total expenditures		8,186	8,186	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 6,814	$ 6,814	$ -

Additional project information	
Project number	3570-470-12-0ABV
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	54.57%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Mason Repairs to Chimneys - West Side High

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		9,108	9,108	15,000
Total expenditures		9,108	9,108	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 5,892	$ 5,892	$ -

Additional project information	
Project number	3570-080-12-0ABW
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	60.72%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Arts High

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		10,642	10,642	15,000
Total expenditures		10,642	10,642	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 4,358	$ 4,358	$ -

Additional project information	
Project number	3570-010-12-0ADE
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	70.95%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Newark Vocational

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-045-12-0ADF
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Window Repair and Maintenance - Newark Vocational

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-045-12-0ADG
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-050-12-0ACY
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-050-12-0ADC
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Weequahic HS

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		9,989	9,989	15,000
Total expenditures		9,989	9,989	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 5,011	$ 5,011	$ -

Additional project information	
Project number	3570-070-12-0ADD
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	66.59%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Abington Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-170-12-0ACZ
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Abington Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-170-12-0ADA
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Ann Street

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-200-12-0ADB
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Avon Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		4,500	4,500	15,000
Total expenditures		4,500	4,500	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 10,500	$ 10,500	$ -

Additional project information	
Project number	3570-220-12-0ADH
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	30.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Chancellor Avenue Annex

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-335-12-0ADI
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Dayton Street

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		15,000	15,000	15,000
Total expenditures		15,000	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -

Additional project information	
Project number	3570-370-12-0ADJ
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	100.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Fourteenth Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		4,500	4,500	15,000
Total expenditures		4,500	4,500	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 10,500	$ 10,500	$ -

Additional project information	
Project number	3570-420-12-0ADK
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	30.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Madison Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		4,500	4,500	15,000
Total expenditures		4,500	4,500	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 10,500	$ 10,500	$ -

Additional project information	
Project number	3570-500-12-0ADL
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	30.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Maple Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		4,500	4,500	15,000
Total expenditures		4,500	4,500	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 10,500	$ 10,500	$ -

Additional project information	
Project number	3570-510-12-0ADM
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	30.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Mc Kinley

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		10,118	10,118	15,000
Total expenditures		10,118	10,118	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 4,882	$ 4,882	$ -

Additional project information	
Project number	3570-520-12-0ADN
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	67.45%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Peshine Avenue

From Inception and for the year ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues		15,000	15,000	15,000
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services		4,500	4,500	15,000
Total expenditures		4,500	4,500	15,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 10,500	$ 10,500	$ -

Additional project information	
Project number	3570-600-12-0ADO
Grant date	3/18/2013
Original Authorized Cost	$ 15,000
Additional Authorized Cost	-
Revised Authorized Cost	15,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage completion	30.00%
Original target completion date	8/31/2014
Revised target completion date	8/31/2014

Newark Public Schools
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2013

Project Number	Issue/Project Title	Appropriations	Expenditures to Date Prior Year	Expenditures to Date Current Year	Unexpended Balance
	District Projects:				
	Various Capital Projects Prior to 2002	$ 960,625			$ 960,625
9301 - 12	Tank Closure and Gas conversion ,Repl/Upgrade Fire Alarms, Locks/sys, Intercoms, Repl/Upgrade Emergency Generator and Ventilation Systems, Imp. of Roofs, Walls, and Windows, Modular Classes-Phase III, Boiler Room Rehab and Heating System Repl. at Various Schools, New Bel-Run School, Mal X. Sbz Athletic Complex, Land Acq., Central High Athletic Complex, Design/Land Acq. Eastward Elem. School Land Acq. for Sec Program/West Side Campus and Int/Ext improvements to Harold Wilson School Lease acquisition of Distance Learning Phase II equipment	75,687,010	$ 75,654,185		32,825
2005	City of Newark in the County of Essex, New Jersey School Bonds, on behalf of The Newark State-Operated School District, Facilities Plan/ Community Schools, Emergent Health and Safety Projects, Outdoor Education/ Recreational Spaces, Student Center, Renovations To School Stadium, Renovations to Untermann Field, Warehouse/Central Kitchen Facility	63,700,000	47,586,883	$ 1,634,256	14,478,861
	Various In-District SDA Projects				
	Barringer High School, Exterior Doors Project	713,414	45,980	642,194	25,240
	Warren Street ES, Exterior Doors & Hardware Project	19,893	15,000		4,893
	Quitman Street ES, Soil Settlement Issues Project	124,957	124,957		
	Newark Vocational, Exterior Doors Project	419,077	44,584	339,814	34,679
	Newton Street ES, Exterior Doors & Hardware Project	148,537	14,795	114,104	19,638
	Fourteenth Ave ES, Exterior Doors Project.	68,312	20,181	36,999	11,132
	Alexander Street ES, Exterior Doors & Hardware Project	184,034	23,261	142,301	18,472
	Dayton Street ES, Exterior Steps Project	195,832	150,304		45,528
	Camden Street ES, Roof Replacement Project	760,085	760,085		
	Wilson Avenue ES, PA System Project	206,167	206,167		
	Weequahic HS, PA System Project	431,098	427,436		3,662
	Lincoln ES, Chimney Repairs & PA/ Clock System Project	188,165	188,165		
	MLK JR MS, Boiler Projects	1,288,820	1,291,399	(2,579)	
	Cleveland ES, Boilers Project	1,304,285	1,304,256		29
	Fifteenth Ave ES, PA / Clock System Project	206,987	206,987		
	Technology High, Technology Updates	2,299,941	69,290	1,324,047	906,604
	Arts High, Auditorium Renovations	286,275	107,580	136,206	42,489
	Hawthorne Avenue, Exterior Masonry Repairs	15,000		8,186	6,814
	West Side High, Mason Repairs to Chimneys	15,000		9,108	5,892
	Arts High, Exterior Masonry Repairs	15,000		10,642	4,358
	Newark Vocational, Exterior Masonry Repairs	15,000		15,000	
	Newark Vocational, Window Repair and Maintenance	15,000		15,000	
	Malcolm X. Shabazz, Exterior Masonry Repairs	15,000		15,000	
	Malcolm X. Shabazz, Roof Repairs and Maintenance	15,000		15,000	
	Weequahic HS, Exterior Masonry Repairs	15,000		9,989	5,011
	Abington Avenue, Exterior Masonry Repairs	15,000		15,000	
	Abington Avenue, Roof Repairs and Maintenance	15,000		15,000	
	Ann Street, Roof Repairs and Maintenance	15,000		15,000	
	Avon Avenue, Exterior Masonry Repairs	15,000		4,500	10,500
	Chancellor Avenue Annex, Roof Repairs and Maintenance	15,000		15,000	
	Dayton Street, Roof Repairs and Maintenance	15,000		15,000	
	Fourteenth Avenue, Exterior Masonry Repairs	15,000		4,500	10,500
	Madison Avenue, Exterior Masonry Repairs	15,000		4,500	10,500
	Maple Avenue, Exterior Masonry Repairs	15,000		4,500	10,500
	Mckinley, Roof Repairs and Maintenance	15,000		10,118	4,882
	Peshine Avenue, Exterior Masonry Repairs	15,000		4,500	10,500
		9,130,879	5,000,427	2,938,629	1,191,823
	District Project totals	149,478,514	128,241,495	4,572,885	16,664,134
	New Jersey Schools Development Authority projects	781,481,735	664,717,554	9,877,599	106,886,582
	District Project totals	$ 930,960,249	$ 792,959,049	$ 14,450,484	$ 123,550,716

Internal Service Funds

Newark Public Schools
Internal Service Funds

Combining Statement of Net Position

June 30, 2013

	Self Insurance	Warehouse	Totals
Assets			
Cash and cash equivalents	$ 23,014,727	$ 321,863	$ 23,336,590
Inventories		473,639	473,639
Restricted assets:			
Cash held with fiscal agents	337,265		337,265
Total assets	23,351,992	795,502	24,147,494
Liabilities			
Accounts payable	1,450,483	69,472	1,519,955
Accrued liabilities for insurance claims	21,901,509		21,901,509
Total liabilities	23,351,992	69,472	23,421,464
Net Position			
Unrestricted	-	726,030	726,030
Total net position	$ -	$ 726,030	$ 726,030

Newark Public Schools
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2013

	Self Insurance	Warehouse	Totals
Operating revenues:			
Services provided by other funds	$ 9,741,111	$ 838,447	$ 10,579,558
Total operating revenues	9,741,111	838,447	10,579,558
Operating expenses:			
Salaries	266,442	530,300	796,742
Employee benefits	76,009	130,235	206,244
Purchased professional services	533,046		533,046
Supplies and materials	2,428	45,819	48,247
Insurance	8,941,532		8,941,532
Miscellaneous	996		996
Total operating expenses	9,820,453	706,354	10,526,807
Operating (loss) income	(79,342)	132,093	52,751
Nonoperating revenues:			
Investment income	79,342		79,342
Total nonoperating revenues	79,342		79,342
Change in net position	-	132,093	132,093
Total net position-beginning	-	593,937	593,937
Total net position-ending	$ -	$ 726,030	$ 726,030

Newark Public Schools
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2013

	Self Insurance	Warehouse	Totals
Cash flows from operating activities			
Receipts from services provided	$ 9,741,111	$ 838,447	$ 10,579,558
Payments to employees	(266,442)	(530,300)	(796,742)
Payments for employee benefits	(76,009)	(130,235)	(206,244)
Payments to suppliers	(536,470)	(224,636)	(761,106)
Payments for insurance	(8,634,947)		(8,634,947)
Net cash provided by (used for) operating activities	227,243	(46,724)	180,519
Cash flows from investing activities			
Cash received from investments	79,342		79,342
Net cash provided by investing activities	79,342		79,342
Net increase (decrease) in cash and cash equivalents	306,585	(46,724)	259,861
Cash and cash equivalents, beginning of year	22,708,142	368,587	23,076,729
Cash and cash equivalents, end of year	$ 23,014,727	$ 321,863	$ 23,336,590
Reconciliation of operating (loss) / income to net cash provided by (used for) operating activities			
Operating (loss) / income	$ (79,342)	$ 132,093	$ 52,751
Adjustments to reconcile operating (loss) / income to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
(Increase) in inventory		(151,129)	(151,129)
(Decrease) in accounts payable	(1,872,486)	(27,688)	(1,900,174)
Increase in accrued liabilities	2,179,071		2,179,071
Net cash provided by (used for) operating activities	$ 227,243	$ (46,724)	$ 180,519

Fiduciary Funds

Newark Public Schools
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2013

	Trust			Agency		
	Unemployment Compensation	Private-Purpose Scholarship	Total Trust	Student Activity	Payroll	Total Agency Funds
Assets						
Cash and cash equivalents	$ 4,299,330	$ 67,277	$ 4,366,607	$ 736,193	$ 29,906,361	$ 30,642,554
Interfunds receivable	1,315,688	305,102	1,620,790			
Total assets	5,615,018	372,379	5,987,397	$ 736,193	$ 29,906,361	$ 30,642,554
Liabilities						
Payroll deductions and withholdings payable					$ 8,013,105	$ 8,013,105
Summer escrow payroll payable					7,300,409	7,300,409
Interfunds payable					14,592,847	14,592,847
Accounts payable	568,117		568,117			
Due to student groups				$ 736,193		736,193
Total liabilities	568,117		568,117	$ 736,193	$ 29,906,361	$ 30,642,554
Net Position						
Held in trust	5,046,901	372,379	5,419,280			
Total net position	$ 5,046,901	$ 372,379	$ 5,419,280			

Newark Public Schools
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2013

	Unemployment Compensation	Private-Purpose Scholarship Funds	Totals
Additions:			
Interest on investments	$ 78	$ 36	$ 114
Board contributions	5,014,195		5,014,195
Employee contributions	729,301		729,301
Total additions	5,743,574	36	5,743,610
Deductions:			
Unemployment payments	4,122,538		4,122,538
Total deductions	4,122,538	-	4,122,538
Change in net position	1,621,036	36	1,621,072
Net position - beginning	3,425,865	372,343	3,798,208
Net position - ending	$ 5,046,901	$ 372,379	$ 5,419,280

Newark Public Schools
Student Activity Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2013

	Balance July 1, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
High Schools				
Arts	$ 66,775	$ 88,863	$ 92,765	$ 62,873
American History High School	5,161	27,736	27,667	5,230
Bard High School Early College	284	15,230	12,460	3,054
Barringer	47,191	151,915	166,363	32,743
Central	55,935	146,213	152,626	49,522
Eagle Academy		1,195	1,165	30
East Side		5,169	5,166	3
Fast Track Academy	31,654	156,684	151,353	36,985
Malcolm X Shabazz		260	276	(16)
Newark Bridges High School	34,793	218,604	206,074	47,323
Newark Early College High School	3,091	10,217	11,473	1,835
Newark Evening High School		2,080	2,125	(45)
Newark Innovation Academy	9,743	8,140	5,456	12,427
Newark Leadership School	1,772	55,346	47,475	9,643
Newark Vocational		8,975	7,420	1,555
Science High School	81,184	624,295	546,337	159,142
Technology	20,895	87,143	79,410	28,628
University	32,815	215,128	204,224	43,719
Weequahic	46,719	89,401	100,950	35,170
West Side	50,282	86,821	84,199	52,904
West Side Success Academy	14,886		14,886	
Total high schools	503,180	1,999,415	1,919,870	582,725
Middle Schools				
Luis Munoz Marin	15,043	27,217	26,896	15,364
Vailsburg Middle	1,142		1,142	
Total middle schools	16,185	27,217	28,038	15,364
Elementary Schools				
Abington Avenue	1,728	7,102	7,942	888
Alexander Street	1,642	9,845	9,829	1,658
Ann Street	4	43,055	43,055	4
Brick Avon	2,321	22,008	17,367	6,962
Belmont-Runyon	795	35,811	33,856	2,750
Bragaw Avenue	269	25,321	24,343	1,247
Burnet Street	962		262	700
Camden Street	8,875	27,145	31,985	4,035
Chancellor Avenue	1,585	19,512	16,949	4,148
Chancellor Avenue Annex	403	3,648	3,990	61
Cleveland	2,915	13,390	14,703	1,602
Clinton Ave	388		388	
Dayton Street	1,624		1,624	
E. Alma Flagg	5,678	3,630	4,066	5,242
E. Alma Flagg Silver Program	4,526		729	3,797
Early Childhood South		1,616	1,057	559
Eighteenth Avenue	23		23	
Elliott Street	15,399	24,027	28,423	11,003
First Avenue	801	8,337	8,349	789
Fourteenth Avenue	2,919	3,208	3,282	2,845
Franklin	1,147	4,622	5,163	606
George Washington Carver	1,118	33,871	33501	1,488
Harriet Tubman	570	3,978	3,805	743
Hawkins Street	7,622	27,544	26,626	8,540
Hawthorne	6,697	24,695	25,100	6,292

Newark Public Schools
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2013

	Balance July 1, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
Elementary Schools (continued)				
Ivy Hill Elementary	$ 315	$ 16,105	$ 13,203	$ 3,217
Lafayette Street	924	15,067	16,777	(786)
Lincoln	2,424	8,090	7,622	2,892
Louise A. Spencer	2,364	10,002	10,531	1,835
Madison Avenue	2,703	11,983	12,972	1,714
Maple Avenue	527	38,135	38,125	537
Martin Luther King, Jr.	709		709	
McKinley	4,258	21,408	20,197	5,469
Miller Street	228	17,390	17,617	1
Mount Vernon	522	12,315	12,327	510
Newton Street	-	12,579	8,711	3,868
Oliver Street	3,226	32,067	32,749	2,544
Park Elementary	9,611	44,241	36,678	17,174
Peshine Avenue	4,526	20,260	18,633	6,153
Quitman Street	709	29,709	27,430	2,988
Rafael Hernandez	1,799	14,915	16,177	537
Ridge Street	762	21,313	21,718	357
Roberto Clemente	216	4,768	4,510	474
Roseville Avenue	24	3,944	3,448	520
South Seventeenth Street	6,969	30,007	34,222	2,754
South Street	319	3,390	3,390	319
Speedway Avenue	16,378	10,247	26,571	54
Sussex Avenue	3,188	11,177	11,300	3,065
Thirteenth Avenue	1,298	29,508	29,911	895
William A. Brown Academy	1,018		1,018	
William H. Horton	9,320	23,760	30,383	2,697
Wilson Avenue	4,031	33,449	37,365	115
Total elementary schools	148,379	818,194	840,711	125,862
Special Education Schools				
Boylan Street	230		230	
Branch Brook	1,518	3,988	4,216	1,290
Bruce Street	6,805	3,667	3,636	6,836
John F. Kennedy	165	7,670	5,779	2,056
Montgomery Street	13,875		13,875	
N.J. Regional Day at Newark	124	11,994	10,059	2,059
Samuel Berliner	286	3,791	4,076	1
Total special education schools	23,003	31,110	41,871	12,242
Total all schools	$ 690,747	$ 2,875,936	$ 2,830,490	$ 736,193

Newark Public Schools
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2013

	Balance July 1, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
Assets				
Cash and cash equivalents	$ 16,257,024	$ 595,100,528	$ 581,451,191	$ 29,906,361
Total assets	$ 16,257,024	$ 595,100,528	$ 581,451,191	$ 29,906,361
Liabilities				
Payroll deductions and withholdings payable	$ 5,189,059	551,873,648	549,049,602	$ 8,013,105
Interfund payable	3,691,793	34,290,628	23,389,574	14,592,847
Summer escrow payroll payable	7,376,172	8,936,252	9,012,015	7,300,409
Total liabilities	$ 16,257,024	$ 595,100,528	$ 581,451,191	$ 29,906,361

Newark Public Schools
Health Benefits Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2013

	Balance July 1, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
Assets				
Cash and cash equivalents	$ 54,834	$ 46	$ 54,880	$ -
Total assets	$ 54,834	$ 46	$ 54,880	$ -
Liabilities				
Interfund payable	$ 54,834	$ 46	$ 54,880	$ -
Total liabilities	$ 54,834	$ 46	$ 54,880	$ -

Statistical Section

(Unaudited)

Statistical Section
Unaudited

Contents

Financial Trends

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

Revenue Capacity

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

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.

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.

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.

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

Newark Public Schools
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	As of June 30,									
	2004	2005	2006	2007 (as restated)	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets	$ 317,068,442	$ 439,406,619	$ 506,561,306	$ 577,739,453	$ 650,428,094	$ 725,298,019	$ 761,793,707	$ 782,101,169	$ 767,452,623	$ 744,610,898
Restricted	9,930,270	3,786,647	3,012,361	6,321,332	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726
Unrestricted (Deficit)	(28,034,045)	(20,334,129)	(18,485,983)	(21,884,206)	(21,801,115)	(77,126,775)	(92,104,629)	(74,610,286)	(60,465,996)	(56,921,384)
Total governmental activities net position	$ 298,964,667	$ 422,859,137	$ 491,087,684	$ 562,176,579	$ 659,365,137	$ 685,454,335	$ 686,518,934	$ 717,595,567	$ 718,591,311	$ 697,794,240
Business-type activities										
Net investment in capital assets	$ 1,016,840	$ 1,010,159	$ 1,149,615	$ 1,056,344	$ 889,158	$ 753,111	$ 776,452	$ 844,403	$ 726,439	$ 883,196
Unrestricted (Deficit)	1,365,357	3,441,377	(186,516)	1,159,932	2,874,685	3,672,251	4,257,645	5,661,349	3,408,872	4,032,854
Total business-type activities net position	$ 2,382,197	$ 4,451,536	$ 963,099	$ 2,216,276	$ 3,763,843	$ 4,425,362	$ 5,034,097	$ 6,505,752	$ 4,135,311	$ 4,916,050
Government-wide										
Net investment in capital assets	$ 318,085,282	$ 440,416,778	$ 507,710,921	$ 578,795,797	$ 651,317,252	$ 726,051,130	$ 762,570,159	$ 782,945,572	$ 768,179,062	$ 745,494,094
Restricted	9,930,270	3,786,647	3,012,361	6,321,332	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726
Unrestricted (Deficit)	(26,668,688)	(16,892,752)	(18,672,499)	(20,724,274)	(18,926,430)	(73,454,524)	(87,846,984)	(68,948,937)	(57,057,124)	(52,888,530)
Total district net position	$ 301,346,864	$ 427,310,673	$ 492,050,783	$ 564,392,855	$ 663,128,980	$ 689,879,697	$ 691,553,031	$ 724,101,319	$ 722,726,622	$ 702,710,290

Source: CAFR Schedule A-1

GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

Newark Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Year ended June 30,									
	2004	2005	2006	2007 (as restated)	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities										
Instruction	$ 419,024,405	$ 439,712,580	$ 462,862,349	$ 526,124,620	$ 533,653,244	$ 513,232,514	$ 530,507,892	$ 426,045,957	$ 454,561,546	$ 486,888,427
Support Services:										
Attendance/Social Work	13,894,595	13,425,869	14,270,991	16,067,779	15,783,110	16,791,329	16,864,953	17,133,825	18,095,992	17,111,453
Health Services	10,606,110	10,652,606	11,326,922	12,599,908	12,785,666	13,789,041	14,171,763	13,969,947	14,146,572	14,573,636
Other Support Services	77,012,742	90,525,524	101,579,460	124,273,393	118,830,133	117,526,856	122,328,869	180,953,222	179,954,791	187,646,817
Improvement of Instruction	27,557,923	27,460,866	28,238,469	47,986,728	51,906,919	54,475,571	50,810,359	47,180,292	37,681,614	40,648,890
Educational media services	12,891,820	13,365,900	13,265,892	14,502,259	1,955,532	15,318,532	13,912,647	13,781,922	12,357,908	11,375,989
Instructional staff training	2,254,541	2,046,195	1,983,502	1,749,353	13,717,507	1,686,841	1,488,460	612,479	864,743	1,373,942
General Administration	13,293,936	13,079,341	13,913,175	15,646,448	13,932,035	16,394,389	15,253,104	12,527,882	14,521,791	13,762,612
School Administration	39,971,756	41,917,870	43,244,330	35,333,022	30,927,307	30,164,549	30,966,148	29,679,125	31,376,783	35,173,380
Central Services		13,690,671	13,195,397	14,252,473	13,862,324	14,312,990	15,017,692	14,250,878	16,023,871	17,242,698
Administration information technology		7,581,533	7,856,884	7,048,662	7,573,819	7,586,778	7,383,557	6,303,253	7,230,445	7,980,556
Operation and Maintenance of Plant services	91,924,090	101,563,312	111,332,587	113,968,016	117,414,643	118,398,366	114,985,095	112,675,503	121,980,592	127,892,874
Student Transportation	24,105,481	36,261,686	35,736,403	35,441,882	36,702,750	33,850,423	29,412,159	27,647,433	33,074,164	35,385,355
Business and other support services	69,893,906	69,217,403	63,763,181	1,960,527	1,882,240	1,741,350	41,038	18,562		
Capital Outlay	1,682,334	3,903,988	936,501							
Special Schools	9,943,694	13,802,363	16,060,730	16,214,919	14,003,378	15,469,794	6,089,685	4,998,811	5,496,435	5,837,983
Charter Schools	18,782,968	20,057,944	28,485,667	29,932,426	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531
Interest on long-term debt	39,275			424,429	307,338	229,701	38,210			
Total governmental activities expenses	832,879,576	918,265,651	968,052,440	1,013,526,844	1,022,446,437	1,031,553,796	1,044,032,141	998,887,449	1,063,606,622	1,149,802,143
Business-type activities:										
Food service	23,623,212	25,393,944	29,424,103	26,713,918	26,581,909	27,471,009	27,762,954	25,327,502	27,159,149	24,661,198
After School Care Program							351,241	2,861		
Regional Day School	5,430,304	6,257,705	5,891,944	6,101,573	6,261,023	6,341,018	6,214,343	5,870,576	5,773,078	5,314,952
Total business-type activities expense	29,053,516	31,651,649	35,316,047	32,815,491	32,842,932	33,812,027	34,328,538	31,200,939	32,932,227	29,976,150
Total primary government	$ 861,933,092	$ 949,917,300	$ 1,003,368,487	$ 1,046,342,335	$ 1,055,289,369	$ 1,065,365,823	$ 1,078,360,679	$ 1,030,088,388	$ 1,096,538,849	$ 1,179,778,293

Newark Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Year ended June 30,									
	2004	2005	2006	2007 (as restated)	2008	2009	2010	2011	2012	2013
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	$ 648,881	$ 666,562	$ 636,212	$ 532,406	$ 572,995	$ 791,555	$ 1,002,030	$ 1,006,114	$ 523,201	$ 583,680
Business and other support services	9,316,165	11,127,239	8,442,141							
Operating grants and contributions	125,604,463	161,807,218	177,877,275	191,613,722	179,800,863	137,140,276	146,018,150	156,143,124	149,439,638	180,389,977
Capital grants and contributions				87,507,609	102,991,321	85,554,215	39,608,529	33,330,221	3,115,358	14,450,484
Total governmental activities program revenues	135,569,509	173,601,019	186,955,628	279,653,737	283,365,179	223,486,046	186,628,709	190,479,459	153,078,197	195,424,141
Business-type activities:										
Charges for services										
Food service	2,056,330	2,668,931	3,568,156	2,689,957	2,922,103	3,615,364	2,969,270	3,370,543	2,808,354	637,259
Regional Day	5,041,780	5,344,067	5,812,751	6,587,860	6,839,854	6,638,675	5,835,833	5,670,576	5,679,046	6,117,016
After School Care Program							354,102			
Operating grants and contributions	13,013,432	18,017,479	16,616,495	17,439,556	17,422,156	18,582,389	20,609,454	20,801,208	20,921,786	21,002,614
Total business type activities program revenues	20,111,542	26,030,477	25,997,402	26,717,373	27,184,113	28,836,428	29,768,659	29,842,327	29,409,186	27,756,889
Total district program revenues	$ 155,681,051	$ 199,631,496	$ 212,953,030	$ 306,371,110	$ 310,549,292	$ 252,322,474	$ 216,397,368	$ 220,321,786	$ 182,487,383	$ 223,181,030
Net (Expense)/Revenue										
Governmental activities	$ (697,310,067)	$ (744,664,632)	$ (781,096,812)	$ (733,873,107)	$ (739,081,258)	$ (808,067,750)	$ (857,403,432)	$ (808,407,990)	$ (910,528,425)	$ (954,378,002)
Business-type activities	(8,941,974)	(5,621,172)	(9,318,645)	(6,098,118)	(5,658,819)	(4,975,599)	(4,559,879)	(1,358,612)	(3,523,041)	(2,219,261)
Total district-wide net expense	$ (706,252,041)	$ (750,285,804)	$ (790,415,457)	$ (739,971,225)	$ (744,740,077)	$ (813,043,349)	$ (861,963,311)	$ (809,766,602)	$ (914,051,466)	$ (956,597,263)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	$ 80,000,000	$ 80,000,000	$ 80,000,000	$ 88,215,449	$ 96,358,910	$ 100,213,266	$ 100,213,266	$ 104,221,797	$ 106,842,876	$ 108,979,733
Property taxes, levied for debt services purposes	1,643,042									
Federal Sources	266,531	128,295	18,712	499,541	574,273	676,776	116,510,553	1,401,923	25,446,554	3,087,939
State Sources	736,778,075	789,445,432	762,899,156	713,431,955	739,333,659	730,542,310	641,135,018	729,060,419	772,141,144	786,339,651
Investment earnings	660,775	1,586,661	3,449,556	5,427,423	4,531,720	1,641,162	671,464	357,831	402,321	439,268
Miscellaneous income	4,606,878	4,398,714	8,260,027	4,387,634	4,344,946	5,905,434	4,437,730	6,942,653	7,691,274	37,734,340
Transfers	(8,900,000)	(7,000,000)	(5,302,092)	(7,000,000)	(6,500,000)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)
Loss on disposal of Capital Assets					(549,889)					
Donation of Capital Assets						178,000				
Return of Funds to the City of Newark					(1,823,803)					
Total governmental activities	815,055,301	868,559,102	849,325,359	804,962,002	836,269,816	834,156,948	858,468,031	839,484,623	911,524,169	933,580,931
Business-type activities:										
Miscellaneous income	818,783	697,054	528,116	351,295	721,569	637,118	668,614	330,267	152,600	
Loss on sale of capital assets	(322,805)	(6,543)			(15,183)					
Transfers	8,900,000	7,000,000	5,302,092	7,000,000	6,500,000	5,000,000	4,500,000	2,500,000	1,000,000	3,000,000
Total business-type activities	9,395,978	7,690,511	5,830,208	7,351,295	7,206,386	5,637,118	5,168,614	2,830,267	1,152,600	3,000,000
Total district-wide	$ 824,451,279	$ 876,249,613	$ 855,155,567	$ 812,313,297	$ 843,476,202	$ 839,794,066	$ 863,636,645	$ 842,314,890	$ 912,676,769	$ 936,580,931
Change in Net Position										
Governmental activities	$ 117,745,234	$ 123,894,470	$ 68,228,547	$ 71,088,895	$ 97,188,558	$ 26,089,198	$ 1,064,599	$ 31,076,633	$ 995,744	$ (20,797,071)
Business-type activities	454,004	2,069,339	(3,488,437)	1,253,177	1,547,567	661,519	608,735	1,471,655	(2,370,441)	780,739
Total district	$ 118,199,238	$ 125,963,809	$ 64,740,110	$ 72,342,072	$ 98,736,125	$ 26,750,717	$ 1,673,334	$ 32,548,288	$ (1,374,697)	$ (20,016,332)

Source: CAFR Schedule A-2

GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

Newark Public Schools
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	As of June 30,									
	2004	2005	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	$ 28,121,160	$ 25,409,883	$ 14,443,593	$ 27,276,428	$ 23,272,782	$ 30,902,320	$ 21,988,801			
Unreserved (deficit)	(5,315,083)	3,981,149	8,919,917	(421,376)	11,497,614	(33,421,428)	(50,966,211)			
Restricted								$ 9,111,234	$ 10,611,234	$ 9,111,276
Unassigned (deficit)								(24,197,507)	(10,411,702)	(8,792,509)
Total general fund (deficit)	$ 22,806,077	$ 29,391,032	$ 23,363,510	$ 26,855,052	$ 34,770,396	$ (2,519,108)	$ (28,977,410)	$ (15,086,273)	$ 199,532	$ 318,767
All Other Governmental Funds										
Reserved	$ 8,154,743	$ 2,103,451	$ 476,590	$ 3,364,958	$ 1,510,168	$ 12,942,696	$ 23,899,524			
Unreserved, reported in:										
Special revenue fund (deficit)	(2,703,854)	(2,390,268)	(2,653,820)	(2,664,417)	(2,682,680)	(7,640,270)	(8,196,761)			
Capital projects fund	889,228	926,715	2,535,771	2,817,255	20,785,313	6,178,746	(17,442,825)			
Debt service fund		756,481								
Restricted								$ 993,450	$ 993,450	$ 993,450
Unassigned (deficit)								(8,175,086)	(8,109,391)	(8,499,619)
Total all other governmental funds	$ 6,340,117	$ 1,396,379	$ 358,541	$ 3,517,796	$ 19,612,801	$ 11,481,172	$ (1,740,062)	$ (7,181,636)	$ (7,115,941)	$ (7,506,169)

Source: CAFR Schedule B-1

Gasb #54 was implemented in the 2011 fiscal year, which required the presentation of fund balances to be reported in different classifications from those presented in prior years (see footnote #1 in the basic financial statements). Prior years have not been restated above and are not required to be.

Newark Public Schools
Changes in Fund Balances
Governmental Funds
Last Ten Fiscal Years
Unaudited

	Year ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues				(Restated)						
Tax levy	$ 81,643,042	$ 80,000,000	$ 80,000,000	$ 88,215,449	$ 96,358,910	$ 100,213,266	$ 100,213,266	$ 104,221,797	$ 106,842,876	$ 108,979,733
Tuition charges	648,881	666,562	636,212	532,406	572,995	791,555	1,002,030	1,006,114	523,201	583,680
Interest earnings	575,158	1,586,661	3,449,556	5,427,423	4,531,720	1,465,311	593,129	254,109	329,228	359,926
Miscellaneous	10,171,844	7,384,345	12,041,601	19,179,166	32,388,589	9,669,342	5,930,756	22,849,474	10,625,659	71,569,619
State sources	803,277,764	890,956,285	876,102,993	911,997,267	935,920,221	891,309,718	755,312,387	834,294,814	861,829,480	891,966,579
Federal sources	53,806,339	57,439,029	60,910,576	66,265,003	58,736,252	58,839,951	186,466,837	69,464,903	85,733,974	58,413,442
Total revenue	950,123,028	1,038,032,882	1,033,140,938	1,091,616,714	1,128,508,687	1,062,289,143	1,049,518,405	1,032,091,211	1,065,884,418	1,131,872,979
Expenditures										
Current:										
Instruction	325,671,445	341,708,648	350,059,056	350,586,174	346,264,474	356,857,281	368,218,513	277,483,905	296,397,292	312,070,296
Undistributed current:										
Instruction	45,264,963	50,329,262	55,330,907	54,740,077	61,268,066	56,303,318	53,245,909	47,077,555	49,951,377	49,796,694
Attendance/social work	11,718,608	12,091,030	12,860,354	12,591,241	12,602,801	13,255,438	13,247,668	12,693,496	13,275,626	12,132,376
Health services	8,964,549	9,593,493	10,207,296	9,908,818	10,209,470	10,914,542	11,172,640	10,363,654	10,409,885	10,396,520
Support services	69,918,453	81,525,212	91,538,690	104,544,663	101,365,173	102,165,926	105,820,064	161,472,248	158,389,870	159,869,944
Improvement of instruction	23,646,907	24,730,627	25,447,196	37,286,046	40,495,740	42,875,815	39,569,965	35,000,445	27,831,755	29,182,975
School library	10,971,437	12,037,023	11,954,606	11,508,342	11,071,052	12,327,530	10,981,378	10,413,256	9,111,416	8,107,830
Instructional Staff training	2,067,506	1,842,756	1,787,440	1,453,508	1,643,284	1,409,598	1,221,494	503,447	760,222	1,206,793
General administration	12,040,494	11,778,955	12,537,907	12,415,037	11,997,811	13,949,671	12,416,765	10,306,126	12,248,480	11,174,537
School administration	33,851,763	37,750,273	38,969,781	25,081,372	21,673,989	22,765,959	23,086,353	21,460,065	22,408,118	23,872,237
Central services		12,329,505	11,891,079	11,576,180	11,344,799	11,618,171	12,041,945	10,985,375	12,165,767	13,083,997
Administrative information technology		6,827,755	7,080,259	6,500,410	7,070,048	7,545,825	6,892,779	5,781,697	6,926,682	7,441,134
Required maintenance of plant services	14,459,775	15,131,351	17,273,547	15,777,526	16,330,532	16,256,812	15,460,429	14,329,053	18,562,701	22,084,347
Operation of plant (Custodial services)	73,334,327	75,450,079	80,546,749	78,344,261	83,322,050	84,196,912	65,324,950	60,261,340	61,719,825	61,296,416
Security							16,520,751	15,981,118	16,809,031	16,152,368
Student transportation	24,030,949	32,656,443	32,203,986	34,470,964	35,695,851	32,814,203	28,454,894	26,646,891	31,739,086	33,223,733
Business and other support services	98,736,592	92,525,985	93,523,211	101,341,735	1,499,784	1,376,390	32,222	13,732		
Unallocated Benefits					102,537,491	100,328,995	114,218,789	116,027,544	117,688,706	122,158,252
Transfer to cover deficit										
On-behalf TPAf pension contributions	20,177,483	21,844,210	28,128,611	52,873,386	54,222,259	23,950,365	24,877,760	26,141,232	35,898,065	46,387,263
On-behalf TPAF social security contrib.	21,435,168	24,372,247	25,775,264	25,840,032	27,069,488	27,854,884	28,448,332	24,670,434	23,902,856	24,081,650
Capital outlay	112,808,370	130,114,150	87,645,123	86,953,524	88,080,004	88,728,254	52,273,272	38,793,470	3,115,358	14,450,484
Special schools-current	8,503,555	12,430,092	14,473,184	11,654,175	10,554,545	11,945,342	4,678,962	3,627,207	3,981,425	4,066,595
Debt service:										
Principal	3,600,000	2,200,000		2,152,041	2,329,910	2,492,984	1,685,745			
Interest and other charges	236,812	64,625		433,952	317,449	191,289	45,852			
Transfer to charter schools	18,782,968	20,057,944	25,669,960	29,932,426	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531
Total expenditures	940,222,124	1,029,391,665	1,034,904,206	1,077,965,890	1,096,174,562	1,102,710,276	1,084,697,941	1,021,141,648	1,049,532,918	1,129,143,972
Excess (Deficiency) of revenues over (under) expenditures	9,900,904	8,641,217	(1,763,268)	13,650,824	32,334,125	(40,421,133)	(35,179,536)	10,949,563	16,351,500	2,729,007
Other financing sources (uses)										
Return of Unexpended Funds to City of Newark					(1,823,803)					
Transfers in	60,360,832	49,957,376	55,626,724	51,039,533	53,128,193	25,371,497	20,490,484	19,347,938	20,729,469	17,460,939
Transfers out	(69,260,832)	(56,957,376)	(60,928,816)	(58,039,533)	(59,628,193)	(30,371,497)	(24,990,484)	(21,847,938)	(21,729,469)	(20,460,939)
Total other financing sources (uses)	(8,900,000)	(7,000,000)	(5,302,092)	(7,000,000)	(8,323,803)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)
Net change in fund balances	1,000,904	1,641,217	(7,065,360)	6,650,824	24,010,322	(45,421,133)	(39,679,536)	8,449,563	15,351,500	(270,993)
Fund balance, July 1	28,145,290	29,146,194	30,787,411	23,722,051	30,372,875	54,383,197	8,962,064	(30,717,472)	(22,267,909)	(6,916,409)
Fund balance, June 30	$ 29,146,194	$ 30,787,411	$ 23,722,051	$ 30,372,875	$ 54,383,197	$ 8,962,064	$ (30,717,472)	$ (22,267,909)	$ (6,916,409)	$ (7,187,402)
Debt Service as a percentage of noncapital Expenditures	0.46%	0.25%	0.00%	0.26%	0.26%	0.26%	0.17%	0.00%	0.00%	0.00%

Source: CAFR Schedule B-2

Note:

Noncapital expenditures are total expenditures less capital outlay.

Central Service and Administrative Information Technology account classifications were added beginning with year end June 30,

Prior to June 30, 2005, Central Service and Administrative Information Technology were combined in Other Support Services as Business and Other Support Services.

Newark Public Schools
General Fund Other Local Revenue By Source
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Interest on Investments	Tuition Revenue	Rebates	Rentals	Cancellation of Prior Year Accrued Salaries and Wages	Misc.	Total
2004	$ 575,158	$ 648,881				$ 4,606,878	$ 5,830,917
2005	1,586,661	666,562				4,398,714	6,651,937
2006	3,449,556	636,212				8,034,235	12,120,003
2007	5,427,423	532,406				4,388,638	10,348,467
2008	4,413,118	572,995		$ 50,000		4,294,946	9,331,059
2009	1,462,161	791,555	$ 1,979,311	5,000		3,921,123	8,159,150
2010	379,194	1,002,030	1,614,533	149,550		2,673,647	5,818,954
2011	252,273	1,006,114	1,909,915	428,444		4,335,145	7,931,891
2012	328,331	523,201	1,627,665	947,371		5,471,383	8,897,951
2013	359,063	583,680	1,747,413	1,469,709	$ 31,000,000	3,464,467	38,624,332

Source: District Records

Note:
The cancellation of accrued salaries of wages represents the cancellation of prior year liabilities for the accrued retroactive salary payment for the Newark Teachers Union (NTU) that was funded during the current year by a donation from the Foundation for Newark's Future (FNF), which is accounted for in the special revenue fund.

Newark Public Schools
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Tax Exempt Property	Public Utilities [a]	Total Assessed Value	Less: Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [b]
2004	$ 441,668,800	$ 4,495,254,800	$ 3,815,426,100	$ 1,182,817,700	$ 746,976,100	$ 6,844,834,899	$ 114,474,395	$ 17,641,452,794	$ 6,844,834,899	$ 10,796,617,895	$ 10,645,890,709	$ 0.750
2005	436,849,900	4,612,558,500	3,833,371,700	1,163,103,000	744,735,100	6,799,853,399	109,955,443	17,700,427,042	6,799,853,399	10,900,573,643	12,290,626,130	0.750
2006	464,948,900	4,743,469,200	3,763,406,600	1,116,859,000	736,859,300	7,257,585,099	87,935,289	18,171,063,388	7,257,585,099	10,913,478,289	13,294,293,258	0.790
2007	451,084,700	4,991,192,800	3,758,937,100	1,065,273,000	718,203,500	7,128,232,088	77,176,300	18,190,099,488	7,128,232,088	11,061,867,400	16,479,325,288	0.760
2008	476,884,300	5,114,917,500	3,545,307,500	897,442,500	750,708,200	7,425,403,899	72,848,700	18,283,512,599	7,425,403,899	10,858,108,700	17,919,971,672	0.891
2009	455,561,500	5,271,457,100	3,605,486,900	878,639,300	725,124,200	7,504,694,999	65,060,400	18,506,024,399	7,504,694,999	11,001,329,400	19,450,553,518	0.897
2010	429,501,600	5,353,318,500	3,304,671,200	894,872,000	723,150,500	7,783,619,699	63,320,000	18,552,453,499	7,783,619,699	10,768,833,800	19,166,383,151	0.997
2011	417,669,600	5,430,378,500	3,309,787,300	884,892,400	725,724,700	7,708,351,399	71,477,200	18,548,281,099	7,708,351,399	10,839,929,700	N/A	1.033
2012	413,791,300	5,504,848,400	3,275,561,566	872,839,600	733,795,600	7,723,906,099	70,567,234	18,595,309,799	7,723,906,099	10,871,403,700	N/A	1.044
2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

a Taxable Value of Machinery, Implements and Equipment of telephone, Telgraph and Messenger System Companies

b Tax Rates are per $100

NA- Information not available

Newark Public Schools
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)
Unaudited

		Overlapping Rates		
Year Ended June 30,	**Newark Public Schools Total Direct School Tax Rate**	**City of Newark**	**Essex County**	**Total Direct and Overlapping Tax Rate**
2004	$ 0.750	$ 0.990	$ 0.520	$ 2.260
2005	0.750	1.020	0.530	2.300
2006	0.790	1.150	0.550	2.490
2007	0.760	1.180	0.550	2.490
2008	0.891	1.090	0.618	2.599
2009	0.897	1.190	0.652	2.739
2010	0.997	1.487	0.696	3.180
2011	1.033	1.607	0.688	3.328
2012	1.044	1.699	0.709	3.452
2013	0.882	1.493	0.578	2.953

Source: Municipal Tax Collector

NA- Information not available

Newark Public Schools
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

	2013			2004		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
The Prudential Insurance Company of America	$ 144,516,000	1	N/A	$ 22,293,200	3	0.13%
Anheuser-Busch Companies Inc.	121,669,300	2	N/A	31,955,000	2	0.18%
Wells REIT II	85,314,000	3	N/A			
Three Penn Plaza	79,145,696	4	N/A			
707 Broad St. Assoc. LLC	56,952,600	5	N/A			
2 gateway Center Partners	54,910,300	6	N/A			
Centre Market Building LLC	52,006,500	7	N/A			
TPE Gateway II LLC	42,998,500	8	N/A			
ONC Tower UR LLC	42,372,400	9	N/A			
Lichter Gateway IV	42,000,000	10	N/A			
Bell Atlantic / Verizon				44,517,800	1	0.25%
Englehard Industries				11,988,500	4	0.07%
1st Newark Gateway				10,237,500	5	0.06%
The Mutual Benefit Life Insurance Co.				8,430,930	6	0.05%
Public Service Electric & Gas				6,886,700	7	0.04%
Newark Building Associates				4,439,000	8	0.03%
Newark Ventures				3,000,000	9	0.02%
515 Associates				2,146,000	10	0.01%
Total	$ 721,885,296		N/A	$ 145,894,630		0.83%

Source: Municipal Tax Assessor

N/A - Information was not available.

Newark Public Schools
Property Tax Levies and Collections
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy [a]		Collection in Subsequent Years
		Amount	Percentage of Levy	
2004	$ 81,643,042	$ 81,643,042	100.00%	
2005	80,000,000	80,000,000	100.00%	
2006	80,000,000	80,000,000	100.00%	
2007	88,215,449	88,215,449	100.00%	
2008	96,358,910	96,358,910	100.00%	
2009	100,213,266	100,213,266	100.00%	
2010	100,213,266	86,106,633	85.92%	$ 14,106,633
2011	104,221,797	91,110,898	87.42%	13,110,899
2012	106,842,876	106,842,876	100.00%	
2013	108,979,733	108,979,733	100.00%	

Source: District records including the Certificate and Report of School Taxes (A4F form).

a School Taxes are collected by the Municipal Tax Collector. Under New Jersey Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

Newark Public Schools
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Unaudited

	Governmental Activities						
Fiscal Year Ended June 30,	General Obligation Bonds	Deferred Pension Liability	Capital Leases	Notes Payable	Total District	Percentage of Personal Income [a]	Per Capita [a]
2004	$ 2,200,000		$ 19,783,856		$ 21,983,856	0.19%	$ 41,417
2005			13,925,223		13,925,223	0.31%	43,231
2006			8,660,680		8,660,680	0.55%	47,290
2007			6,508,639		6,508,639	0.77%	49,850
2008			4,178,729		4,178,729	1.24%	51,665
2009		$ 3,597,116	1,685,745	$ 20,000,000	25,282,861	0.19%	48,901
2010		3,597,116		25,000,000	28,597,116	0.18%	50,791
2011		3,597,116		25,000,000	28,597,116	0.19%	52,956
2012		3,433,711			3,433,711	N/A	N/A
2013		3,247,423		20,000,000	23,247,423	N/A	N/A

Source: District CAFR Schedule I-2

Note: Details regarding the district's outstanding liabilities can be found in the notes to the basic financial statements.

a See J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

N/A Data not available.

Newark Public Schools
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding: General Obligation Bonds - Type II	General Bonded Debt Outstanding: General Obligation Bonds - Type I	Deductions c	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
2004	$ 2,200,000	$ 111,613,000		$ 113,813,000	1.05%	41,417
2005		106,538,000		106,538,000	0.98%	43,231
2006		162,623,100		162,623,100	1.49%	47,290
2007		188,848,435		188,848,435	1.71%	49,850
2008		146,543,000		146,543,000	1.35%	51,665
2009		135,840,000		135,840,000	1.23%	48,901
2010		126,295,000		126,295,000	1.17%	50,791
2011		97,957,000		97,957,000	0.90%	52,956
2012		88,142,000		88,142,000	0.81%	N/A
2013		78,012,000		78,012,000	-	N/A

Source: City of Newark Finance Department

a See J-6 for property tax data.
b Population data can be found in J-14.
c Deductions are allowable for resources that are restricted to repaying the principal of debt outstanding.

N/A Data is not available.

Newark Public Schools

Direct and Overlapping Governmental Activities Debt

As of June 30, 2013

Unaudited

Governmental Unit	A Debt Outstanding	B Estimated Percentage Applicable [a]	A x B = C C Estimated Share of Overlapping Debt
County of Essex		Information Not Available	
Passaic Valley Sewerage Commision			
Senior Bonds		Information Not Available	
Subordinated Bonds		Information Not Available	
Other debt			
North Jersey Water Supply			
Wanaque South Project		Information Not Available	
Wanaque North Project		Information Not Available	
Subtotal, overlapping debt		Information Not Available	
Newark Public Schools Direct Debt (Type I)		Information Not Available	
Total direct and overlapping debt (Type I)		Information Not Available	

Sources: Assessed value data used to estimate applicable percentages provided by the Essex County Board of Taxation. Debt outstanding data provided by each governmental unit.

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 born by the residents and businesses of the City of Newark. 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.

a 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.

Newark Public Schools
Legal Debt Margin Information
Last Ten Fiscal Years
Unaudited

Legal Debt Margin Calculation for Fiscal Year 2012

Equalized valuation basis		
2013	$	15,937,429,699
2012		14,723,907,230
2011		15,900,453,396
Total	$	46,561,790,325
Average equalized valuation of taxable property	$	15,520,596,775
Debt limit (8% of average equalization		1,241,647,742 a
Total Net Debt Applicable to Limit		78,012,000
Legal debt margin	$	1,163,635,742

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	$ 326,006,281	$ 386,876,945	$ 921,293,709	$ 921,293,709	$ 1,220,926,935	$ 1,362,442,891	$ 1,449,733,853	$ 1,398,855,316	$ 1,243,336,275	$ 1,163,635,742
Total net debt applicable to limit	113,813,000	106,538,000	162,723,100	188,848,435	146,543,000	135,840,000	126,295,000	97,957,000	88,142,000	78,012,000
Legal debt margin	$ 212,193,281	$ 280,338,945	$ 758,570,609	$ 732,445,274	$ 1,074,383,935	$ 1,226,602,891	$ 1,323,438,853	$ 1,300,898,316	$ 1,155,194,275	$ 1,085,623,742
Total net debt applicable to the limit as a percentage of debt limit	34.91%	27.54%	17.66%	20.50%	12.00%	9.97%	8.71%	7.00%	7.09%	N/A

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits w

Newark Public Schools
Demographic and Economic Statistics
Last Ten Fiscal Years
Unaudited

Year	Population [a]	Personal Income [b]	Per Capita Personal Income [c]	Unemployment Rate [d]
2004	275,920 *	$ 11,427,778,640	$ 41,417	10.40%
2005	276,381 *	11,948,227,011	43,231	8.30%
2006	276,200 *	13,061,498,000	47,290	8.50%
2007	276,275 *	13,772,308,750	49,850	7.90%
2008	277,374 *	14,330,527,710	51,665	9.60%
2009	277,376 *	13,563,963,776	48,901	14.30%
2010	278,154 *	14,127,719,814	50,791	15.00%
2011	277,185 *	14,678,608,860	52,956	15.20%
2012	277,540 *	N/A	N/A	15.00%
2013	277,727 *	N/A	N/A	N/A

* - Estimated as of July 1 of the fiscal year.

Source:

[a] Population information provided by the NJ Dept of Labor and Workforce Development

[b] Personal income has been estimated based upon the municipal population and per capita personal income presented

[c] Per capita personal income by municipality estimated based upon the Census published by the US Bureau of Economic Analysis reflecting midyear population estimates available as of April 2012.

[d] Unemployment data provided by the NJ Dept of Labor and Workforce Development

N/A Information was not available.

Newark Public Schools
Principal Employers
Current Year and Nine Years Ago
Unaudited

	2013			2004		
Employer	Employees	Rank [Optional]	Percentage of Total Employment Reported	Employees	Rank [Optional]	Percentage of Total Employment Reported

Information Not Available

Newark Public Schools

Full-time Equivalent District Employees by Function/Program

Last Ten Fiscal Years
(Unaudited)

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Instruction										
Regular	3,600	3,601	3,572	3,566	3,507	3,540	3,512	3,122	3,277	3,608
Other instruction	675	701	711	704	591	625	579	529	440	457
Support Services:										
Student and instruction related services	1,469	1,344	1,395	1,391	1,557	1,575	1,481	1,379	1,266	1,249
General administration	98	93	95	93	83	82	65	73	75	76
School administrative services	493	477	477	476	255	236	225	244	247	303
Other administrative services	249									
Central services		203	202	203	166	187	172	151	157	161
Administrative information technology		26	26	26	25	24	24	25	29	30
Plant operations and maintenance	1,210	1,236	1,214	1,204	1,180	1,243	1,240	1,011	1,001	904
Pupil transportation		11	11	11	17	18	17	17	19	17
Other support services	142	160	159	159	301	264	296	307	216	271
Food Service	239	213	164	162	230	203	196	176	136	134
Total	8,175	8,065	8,026	7,995	7,911	7,997	7,807	7,034	6,863	7,210

Source: District Personnel Records

Newark Public Schools

Operating Statistics

Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures [a]	Cost Per Pupil	Percentage Change	Teaching Staff [b]	Pupil/Teacher Ratio: Elementary	Pupil/Teacher Ratio: Middle School	Pupil/Teacher Ratio: Senior High School	Average Daily Enrollment (ADE) [c]	Average Daily Attendance (ADA) [c]	% Change in Average Daily Enrollment	Student Attendance Percentage
2004	45,469	$ 823,576,942	$ 18,113	4.24%	4,573	1:21	1:21	1:20	42,312	38,500	-0.08%	90.99%
2005	45,549	897,012,890	19,693	8.73%	4,676	1:21	1:21	1:20	41,710	38,016	-1.42%	91.14%
2006	45,781	959,727,331	20,963	6.45%	4,457	1:21	1:21	1:20	41,440	33,701	-0.65%	81.32%
2007	45,666	988,426,373	21,645	3.25%	4,249	1:21	1:21	1:20	40,741	36,865	-1.69%	90.49%
2008	44,469	1,005,447,199	22,610	4.46%	4,329	1:21	1:21	1:20	40,183	36,422	-1.37%	90.64%
2009	46,122	1,011,297,749	21,927	-3.02%	4,246	1:21	1:21	1:20	39,619	35,792	-1.40%	90.34%
2010	45,151	1,030,693,072	22,828	4.11%	4,387	1:21	1:21	1:20	39,275	35,959	-0.87%	91.56%
2011	45,625	982,348,178	21,531	-5.68%	3,939	1:21	1:21	1:20	38,497	35,192	-1.98%	91.41%
2012	45,525	1,046,417,560	22,986	6.76%	3,689	1:21	1:21	1:20	37,445	34,540	-2.73%	92.24%
2013	46,773	1,114,693,488	23,832	3.68%	3,718	1:21	1:21	1:20	37,022	33,904	-1.13%	91.58%

Sources: District records

Note: Enrollment based on annual October district count.

[a] Operating expenditures equal total governmental funds expenditures less debt service and capital projects / outlay.

[b] Teaching staff includes only full-time equivalents of certificated staff.

[c] Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

N/A Data is not available.

Newark Public Schools
School Building Information
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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Arts										
Square Feet	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	195,994	198,324
Capacity (students)	817	817	817	817	817	817	616	616	616	552
Enrollment	564	586	696	667	601	591	559	593	646	687
American History High (Montgomery)										
Square Feet	115,485	115,485	115,485	115,485	115,485	115,485	115,485	115,485	116,506	117,509
Capacity (students)	357	357	357	357	357	357	357	357	357	718
Enrollment	219	-	-	230	-	280	291	-	289	340
Barringer										
Square Feet	295,480	295,480	295,480	295,480	295,480	295,480	295,480	295,480	296,708	296,708
Capacity (students)	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,029
Enrollment	1,960	1,916	1,951	1,996	1,797	1,763	1,568	1,872	1,414	1,291
Central										
Square Feet	207,365	207,365	207,365	207,365	207,365	207,365	260,000	260,000	261,361	261,361
Capacity (students)	1,202	1,202	1,202	1,202	1,202	1,202	1,200	1,200	1,200	1,015
Enrollment	896	849	860	789	745	805	860	859	802	776
East Side										
Square Feet	225,600	225,600	225,600	225,600	225,600	225,600	225,600	225,600	305,421	302,353
Capacity (students)	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,075
Enrollment	1,489	1,549	1,564	1,571	1,448	1,452	1,443	1,427	1,465	1,467
Malcolm X Shabazz High										
Square Feet	329,630	329,630	329,630	329,630	329,630	329,630	329,630	329,630	316,385	313,585
Capacity (students)	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	942
Enrollment	1,298	1,411	1,360	1,285	1,211	1,081	942	968	706	636
Science High										
Square Feet	60,000	60,000	60,000	60,000	60,000	60,000	275,000	275,000	273,859	275,743
Capacity (students)	446	446	446	446	446	446	1,200	1,200	1,200	714
Enrollment	573	593	622	779	872	887	902	838	769	787
Technology High										
Square Feet	149,620	149,620	149,620	149,620	149,620	149,620	149,620	149,620	168,863	172,163
Capacity (students)	715	715	715	715	715	715	715	715	715	750
Enrollment	602	591	555	524	475	459	474	497	548	575
University High										
Square Feet	149,015	149,015	149,015	149,015	149,015	149,015	149,015	149,015	147,869	147,869
Capacity (students)	864	864	864	864	864	864	864	864	864	754
Enrollment	513	536	565	532	539	532	520	523	567	595
Weequahic										
Square Feet	186,125	186,125	186,125	186,125	186,125	186,125	186,125	186,125	186,549	220,995
Capacity (students)	786	786	786	786	786	786	786	786	786	777
Enrollment	1,026	1,046	1,025	1,044	927	824	759	793	679	624

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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
West Side High(Newark Evening School)										
Square Feet	165,255	165,255	165,255	165,255	165,255	165,255	145,255	145,255	145,381	145,501
Capacity (students)	868	868	868	868	868	868	868	868	868	712
Enrollment	1,404	1,486	1,512	1,531	1,392	1,487	1,274	1,133	1,219	1,050
Luis Munoz Marin w/ Broadway										
Square Feet	206,625	206,625	206,625	206,625	206,625	206,625	206,625	206,625	191,351	191,351
Capacity (students)	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	980
Enrollment	1,176	1,151	1,023	991	935	982	968	970	989	956
Abington Avenue										
Square Feet	93,400	93,400	93,400	93,400	93,400	93,400	93,400	93,400	77,878	84,836
Capacity (students)	728	728	728	728	728	728	728	728	728	661
Enrollment	906	881	892	948	934	942	743	709	731	767
Alexander Street										
Square Feet	77,720	77,720	77,720	77,720	77,720	77,720	77,720	77,720	74,844	74,849
Capacity (students)	617	617	617	617	617	617	617	617	617	511
Enrollment	422	384	421	429	475	546	608	564	448	379
Ann Street										
Square Feet	119,840	119,840	119,840	119,840	119,840	119,840	92,120	92,120	113,355	111,609
Capacity (students)	805	805	805	805	805	805	805	805	805	720
Enrollment	1,067	1,110	1,202	1,225	1,294	1,301	1,332	1,313	1,336	1,340
Avon Avenue(Brick Avon Academy)										
Square Feet	93,035	93,035	93,035	93,035	93,035	93,035	93,035	93,035	91,081	92,229
Capacity (students)	488	488	488	488	488	488	488	488	488	598
Enrollment	620	543	506	538	505	544	618	653	593	584
Belmont Runyon										
Square Feet	35,585	35,585	35,585	35,585	35,585	35,585	116,025	116,000	118,734	118,936
Capacity (students)	550	550	550	550	550	550	550	550	544	490
Enrollment	320	432	487	570	544	466	544	505	537	511
William H. Brown Academy										
Square Feet	106,025	106,025	106,025	106,025	106,025	106,025	106,025	106,025	95,494	95,494
Capacity (students)	872	872	872	872	872	872	872	872	872	-
Enrollment	414	413	334	274	264	279	-	-	-	-
Boylan Street - Alexander Street Annex										
Square Feet	24,245	24,245	24,245	24,245	24,245	24,245	24,245	24,245	24,083	24,083
Capacity (students)	50	50	50	50	50	50	50	50	50	31
Enrollment	150	165	117	122	110	112	108	104	94	90
Bragaw Avenue										
Square Feet	69,515	69,515	69,515	69,515	69,515	69,515	69,515	69,515	64,797	74,240
Capacity (students)	484	484	484	484	484	484	484	484	484	390
Enrollment	392	369	319	313	306	316	341	318	337	312

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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Branch Brook										
Square Feet	39,960	39,960	39,960	39,960	39,960	39,960	20,000	20,000	21,870	20,542
Capacity (students)	47	47	47	47	47	47	47	47	47	51
Enrollment	164	159	160	163	157	166	168	163	159	166
Bruce Street w/ GW Carver										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	235,206	210,384
Capacity (students)	*	*	*	*	*	*	*	*	*	*
Enrollment	66	69	60	56	58	53	45	45	42	57
Burnet Street										
Square Feet	84,460	84,460	84,460	84,460	84,460	84,460	84,460	84,056	84,999	84,999
Capacity (students)	370	370	370	370	370	370	370	370	370	347
Enrollment	312	296	292	394	367	348	259	258	234	-
Camden Street										
Square Feet	161,785	161,785	161,785	161,785	161,785	161,785	161,785	161,785	169,014	169,014
Capacity (students)	991	991	991	991	991	991	991	991	991	658
Enrollment	531	511	540	517	488	403	363	390	549	578
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	170,900	170,900	170,900	170,900	170,900	170,900	170,900	170,900	176,362	153,613
Capacity (students)	901	901	901	901	901	901	901	901	901	933
Enrollment	681	573	499	460	493	423	394	349	320	417
Chancellor Avenue										
Square Feet	93,035	93,035	93,035	93,035	93,035	93,035	93,035	93,035	80,670	81,199
Capacity (students)	614	614	614	614	614	614	614	614	614	599
Enrollment	408	393	372	368	348	332	354	357	295	286
Chancellor Avenue Annex										
Square Feet	46,765	46,765	46,765	46,765	46,765	46,765	46,765	46,765	40,771	40,813
Capacity (students)	*	*	*	*	*	*	*	*	*	266
Enrollment	189	202	187	197	203	223	180	173	158	161
Cleveland										
Square Feet	78,235	78,235	78,235	78,235	78,235	78,235	78,235	78,550	76,515	77,449
Capacity (students)	482	482	482	482	482	482	452	452	452	665
Enrollment	279	330	320	309	398	382	337	296	329	445
Dayton Street										
Square Feet	134,350	134,350	134,350	134,350	134,350	134,350	134,350	134,350	123,401	123,401
Capacity (students)	702	702	702	702	702	702	702	702	702	683
Enrollment	449	429	446	412	333	333	342	334	299	-
Eighteenth Avenue										
Square Feet	96,300	96,300	96,300	96,300	96,300	96,300	96,300	96,300	102,340	91,215
Capacity (students)	465	465	465	465	465	465	465	465	465	477
Enrollment	247	308	311	292	331	294	254	246	214	-

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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Elliott Street										
Square Feet	79,975	79,975	79,975	98,975	98,975	98,975	59,100	59,100	62,724	62,028
Capacity (students)	513	513	513	513	513	513	583	583	583	471
Enrollment	674	662	656	587	527	506	477	450	462	475
Fifteenth Avenue										
Square Feet	90,575	90,575	90,575	90,575	90,575	90,575	90,575	90,575	64,543	72,906
Capacity (students)	567	567	567	567	567	567	567	567	567	428
Enrollment	270	284	337	340	375	264	306	260	-	
First Avenue										
Square Feet	68,980	68,980	68,980	68,980	68,980	68,980	183,257	183,257	188,424	188,424
Capacity (students)	583	583	583	583	583	583	722	722	722	830
Enrollment	818	813	859	884	1,070	1,195	1,206	1,206	1,112	1,064
Dr. E. Alma Flagg										
Square Feet	75,300	75,300	75,300	75,300	75,300	75,300	75,300	75,300	75,406	75,406
Capacity (students)	405	405	405	405	405	405	405	405	405	511
Enrollment	674	674	602	604	547	506	535	539	510	503
Fourteenth Avenue										
Square Feet	59,265	59,265	59,265	135,265	135,265	135,265	59,265	59,265	57,964	57,965
Capacity (students)	340	340	340	340	340	340	340	340	340	280
Enrollment	181	196	194	231	256	210	217	228	251	229
Franklin										
Square Feet	110,185	110,185	110,185	110,185	110,185	110,185	110,185	110,185	87,540	87,540
Capacity (students)	538	538	538	538	538	538	538	538	538	490
Enrollment	545	592	587	542	578	562	568	588	570	617
George Washington Carver										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	235,206	210,384
Capacity (students)	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,026
Enrollment	930	885	856	733	745	729	680	584	527	525
Gladys Hillman-Jones										
Square Feet	91,836	91,836	91,836	91,836	91,836	91,836	91,836	91,836	89,444	89,437
Capacity (students)	351	351	351	351	351	351	351	351	351	376
Enrollment	331	316	259						-	-
Dr. William H. Horton										
Square Feet	105,800	105,800	105,800	105,800	105,800	105,800	105,800	105,800	106,532	104,088
Capacity (students)	713	713	713	713	713	713	713	713	713	693
Enrollment	877	777	790	826	834	871	832	873	845	788
Harriet Tubman										
Square Feet	51,095	51,095	51,095	51,095	51,095	51,095	51,095	51,214	50,652	50,653
Capacity (students)	365	365	365	365	365	365	365	365	365	351
Enrollment	312	291	278	281	272	287	297	303	279	296

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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Hawkins Street										
Square Feet	79,850	79,850	79,850	89,350	89,350	89,350	69,600	69,660	69,161	69,161
Capacity (students)	494	494	494	494	494	494	494	494	494	499
Enrollment	582	615	593	534	528	495	508	498	524	523
Newark Innovation Academy(Harold Wilson)										
Square Feet	75,300	75,300	75,300	75,300	75,300	75,300	75,300	75,300	73,346	73,347
Capacity (students)	368	368	368	368	368	368	368	368	368	409
Enrollment	216								437	181
Hawthorne Avenue										
Square Feet	72,440	72,440	72,440	101,540	101,540	101,540	72,440	84,392	76,741	77,046
Capacity (students)	510	510	510	510	510	510	510	510	510	594
Enrollment	371	346	348	371	341	348	397	374	339	339
John F. Kennedy										
Square Feet	46,180	46,180	46,180	46,180	46,180	46,180	46,180	46,180	45,806	46,576
Capacity (students)	279	279	279	279	279	279	279	279	279	187
Enrollment	124	113	116	119	112	117	121	144	172	175
Lafayette Street										
Square Feet	75,170	75,170	75,170	75,170	75,170	75,170	75,170	145,530	80,094	82,431
Capacity (students)	643	643	643	643	643	643	643	643	643	650
Enrollment	791	765	790	822	828	981	956	1,054	1,093	1,118
Lincoln										
Square Feet	65,400	65,400	65,400	74,900	74,900	74,900	65,400	65,400	57,450	57,539
Capacity (students)	415	415	415	415	415	415	415	415	415	387
Enrollment	515	496	482	444	359	406	407	390	398	416
Louise A. Spencer										
Square Feet	196,545	196,545	196,545	196,545	196,545	196,545	196,545	196,545	191,950	192,189
Capacity (students)	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	887
Enrollment	807	759	710	685	666	655	665	634	619	658
Madison Elementary										
Square Feet	92,265	92,265	92,265	92,265	92,265	92,265	92,265	92,265	82,490	82,543
Capacity (students)	715	715	715	715	715	715	715	715	715	560
Enrollment	587	586	540	497	483	468	453	419	408	455
Maple Avenue										
Square Feet	99,905	99,905	99,905	99,905	99,905	99,905	99,905	99,905	82,351	79,522
Capacity (students)	467	467	467	467	467	467	467	467	467	320
Enrollment	604	595	572	519	492	442	560	500	466	461
Martin Luther King Jr.										
Square Feet	113,930	113,930	113,930	113,930	113,930	113,930	113,980	113,980	118,888	118,888
Capacity (students)	650	650	650	650	650	650	650	650	650	528
Enrollment	597	597	532	499	482	425	425	419	418	-

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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
McKinley										
Square Feet	157,345	157,345	157,345	166,845	166,845	166,845	159,230	159,230	154,884	159,793
Capacity (students)	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	791
Enrollment	800	787	754	958	979	884	909	889	903	902
Miller Street										
Square Feet	83,855	83,855	83,855	83,855	83,855	83,855	83,855	83,855	79,224	79,225
Capacity (students)	665	665	665	665	665	665	665	665	665	563
Enrollment	448	446	515	465	476	481	474	465	453	557
West High School 9th Grade (Morton Street)										
Square Feet	102,945	102,945	102,945	102,945	102,945	102,945	102,945	102,945	99,903	99,902
Capacity (students)	557	557	557	557	557	557	557	557	557	546
Enrollment	297	338	297	278	-	-	-	-	-	-
Mt. Vernon										
Square Feet	116,565	116,565	116,565	160,065	160,065	160,065	116,555	116,555	110,290	110,289
Capacity (students)	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	806
Enrollment	959	1,055	1,041	1,055	833	722	737	686	666	676
Rafael Hernandez School										
Square Feet	107,100	107,100	107,100	107,100	107,100	107,100	107,100	107,100	98,661	112,774
Capacity (students)	564	564	564	564	564	564	564	564	564	447
Enrollment	789	749	776	744	713	697	694	654	585	604
Newton Street										
Square Feet	98,930	98,930	98,930	98,930	98,930	98,930	98,930	98,930	94,693	90,906
Capacity (students)	626	626	626	626	626	626	626	626	361	507
Enrollment	463	477	464	483	390	374	383	377	366	408
Oliver Street										
Square Feet	93,115	93,115	93,115	112,115	112,115	112,115	93,115	93,115	94,693	89,294
Capacity (students)	612	612	612	612	612	612	612	612	612	627
Enrollment	844	812	812	796	796	795	853	871	894	905
Peshine Avenue										
Square Feet	128,825	128,825	128,825	128,825	128,825	128,825	128,825	128,825	124,385	125,354
Capacity (students)	879	879	879	879	879	879	879	879	879	824
Enrollment	813	823	800	770	696	657	571	500	493	572
Quitman Street										
Square Feet	117,500	117,500	117,500	117,500	117,500	117,500	117,500	117,500	122,313	122,269
Capacity (students)	900	900	900	900	900	900	900	900	900	774
Enrollment	381	405	440	431	539	548	508	481	484	541
Ridge Street- includes Ridge Str ECC										
Square Feet	61,545	61,545	61,545	137,545	137,545	137,545	55,445	55,445	64,359	64,359
Capacity (students)	493	493	493	493	493	493	493	493	604	470
Enrollment	805	770	776	804	858	862	597	593	607	596

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School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Roberto Clemente										
Square Feet	77,740	77,740	77,740	87,240	87,240	87,240	77,740	75,279	68,274	70,311
Capacity (students)	503	503	503	503	503	503	503	503	594	537
Enrollment	619	612	627	622	598	600	587	626	593	584
Roseville Avenue School										
Square Feet	24,220	24,220	24,220	24,220	24,220	24,220	24,220	24,220	19,399	14,550
Capacity (students)	235	235	235	235	235	235	235	235	235	172
Enrollment	212	196	183	187	184	175	169	149	146	156
Samuel L. Berliner										
Square Feet	38,950	38,950	38,950	38,950	38,950	38,950	38,950	38,950	38,882	38,882
Capacity (students)	84	84	84	84	84	84	84	84	84	76
Enrollment	41	47	60	64	54	35	51	43	46	38
South Street										
Square Feet	35,090	35,090	35,090	35,090	35,090	35,090	35,090	35,090	30,656	29,510
Capacity (students)	296	296	296	296	296	296	296	296	296	266
Enrollment	237	236	252	267	289	302	319	319	330	343
South Seventeenth Street										
Square Feet	84,770	84,770	84,770	84,770	84,770	84,770	84,770	84,770	87,324	87,359
Capacity (students)	578	578	578	578	578	578	578	578	578	593
Enrollment	529	523	496	508	529	494	453	458	469	468
Speedway Avenue										
Square Feet	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	137,609	127,530
Capacity (students)	283	283	283	283	283	283	283	283	600	645
Enrollment	255	204	204	198	209	213	251	401	463	453
Sussex Avenue										
Square Feet	71,079	71,079	71,079	71,079	71,079	71,079	71,079	71,089	70,977	71,392
Capacity (students)	551	551	551	551	551	551	551	551	551	432
Enrollment	449	399	414	449	495	492	471	475	434	497
Thirteenth Avenue										
Square Feet	206,520	206,520	206,520	206,520	206,520	206,520	206,520	206,520	241,838	202,702
Capacity (students)	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	912
Enrollment	716	654	679	593	617	637	599	605	650	882
Ivy Hill (Vailsburg)										
Square Feet	113,230	113,230	113,230	113,230	113,230	113,230	113,230	113,230	78,694	117,992
Capacity (students)	674	674	674	674	674	674	674	674	674	544
Enrollment	670	471	483	428	173	535	555	554	559	552

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Wilson Avenue (incluing Early Childhood Center)										
Square Feet	82,865	82,865	82,865	92,365	92,365	82,865	82,865	90,865	92,126	92,591
Capacity (students)	294	294	294	294	294	294	294	294	294	415
Enrollment	808	809	853	831	849	865	836	879	841	928
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,390	155,959	155,959
Capacity (students)	357	357	357	357	357	357	625	625	625	574
Enrollment	-	211	223	237	615	278	254	336	426	483
New Park School										
Square Feet							116,792	116,792	115,714	115,715
Capacity (students)							600	600	600	640
Enrollment							671	722	743	795
Fast Track Success Academy / Newark Hybrid HS										
Square Feet								31,069	31,069	32,163
Capacity (students)								250	250	67
Enrollment								247	238	119

* Capacity for Annex included in the total for original school.

Source: District Facilities Office

Newark Public Schools
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities
11-000-261-xxx

School Facility	Building Area	Project #	Fiscal Year 2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004
Abington Avenue	84,836	Various	$ 220,366	$ 166,941	$ 155,064	$ 176,937	$ 178,108	$ 185,717	$ 179,428	$ 182,424	$ 169,213	$ 163,037
Alexander Street	74,849	Various	194,424	160,437	129,032	147,233	148,207	154,539	149,305	151,696	140,805	135,579
Academy of Voacational Careers (Montgomery Street)		Various			191,730	218,775	220,223	229,631	221,855	225,407	211,856	201,589
American History High (Warrant Street)	117,509	Various	305,236	249,744	109,060	124,443	125,267	130,618	126,195	128,216	119,810	114,667
Ann Street	111,609	Various	289,910	242,990	152,939	174,512	228,527	238,290	230,221	233,907	217,218	209,192
Arlington Avenue		Various				26,597	26,773	27,917	26,972			
Arts	198,324	Various	515,157	420,136	332,043	378,880	381,387	397,680	384,214	415,822	365,770	349,118
Avon Avenue	92,229	Various	239,570	195,243	154,458	176,245	177,412	184,991	178,727	181,588	168,552	162,401
Audio Visual Library	14,025	Various	36,431	31,500	24,397							
Barringer	296,708	Various	770,715	636,028	490,561	559,757	563,462	587,533	567,637	694,224	548,171	515,796
Belmont Runyon	118,936	Various	308,943	254,520	192,585	219,750	67,858	70,757	68,361	69,456	64,590	62,148
Boylan Street	24,083	Various	62,557	51,625	40,252	45,930	46,234	48,209	46,576	47,322	47,104	42,323
Bragaw Avenue	74,240	Various	192,842	138,900	115,410	131,689	132,561	138,224	133,543	135,681	128,840	121,344
Branch Brook	20,542	Various	53,359	46,881	33,204	37,888	76,201	79,457	76,766	77,995	73,496	69,753
Broadway		Various		410,183	343,042	391,430	394,021	410,854	396,941	505,083	374,343	365,425
Bruce Street w/ GW Carver		Various					399,503	416,570	402,464	503,092	387,995	391,577
Burnet Street	84,999	Various	220,789	182,205	139,551	160,001	161,060	167,940	162,253	162,752	153,808	147,431
Camden Middle	153,613	Various	399,018	378,053	283,731	323,753	325,896	339,818	328,311	357,243	309,745	298,320
Camden Street	169,014	Various	439,023	362,301	268,598	306,485	308,514	321,694	310,800	340,727	293,106	282,410
Central	261,361	Various	678,899	560,258	431,656	492,543	395,432	412,325	398,362	440,378	375,683	362,241
Chancellor Avenue	81,199	Various	210,919	172,926	154,458	176,245	177,412	184,991	178,727	181,588	170,488	162,401
Chancellor Avenue Annex	40,813	Various	106,014	87,397	77,640	88,592	89,178	92,988	89,839	88,864	84,723	81,632
Cleveland	77,449	Various	201,178	164,019	130,410	148,208	149,189	155,563	150,295	152,702	141,738	136,567
Clinton Avenue	43,531	Various	113,074	93,316	72,336	82,539	83,085	86,635	83,701	85,042	78,936	76,055
Dayton Street	123,401	Various	320,541	264,524	223,050	254,512	256,197	267,142	258,096	293,754	243,402	234,519
Dr. E. Alma Flagg	75,406	Various	195,871	161,642	125,014	142,648	143,592	149,727	144,656	144,844	136,421	131,442
Dr. William H. Horton	104,088	Various	270,374	228,364	175,651	200,427	201,754	210,373	203,249	203,513	191,678	184,682
East Side	302,353	Various	785,378	654,706	374,545	427,376	430,205	448,584	433,393	464,717	409,376	393,804
Early Childhood Academy	38,131	Various	99,047									
Eighteenth Avenue	91,215	Various	236,936	219,378	159,879	182,430	183,638	191,483	184,999	198,125	176,939	168,100
Elliott Street	62,028	Various	161,121	134,456	98,119	111,959	188,739	159,022	153,637	160,102	144,891	139,603
Fast Track Academy	32,163	Various	83,545	66,600								
Fifteenth Avenue	72,906	Various	189,377	138,355	150,374	171,585	172,721	180,100	174,001	177,690	164,095	158,107
First Avenue	188,424	Various	489,442	403,909	304,246	347,162	131,541	137,160	132,515	132,687	124,987	120,410
Fourteenth Avenue	57,965	Various	150,567	124,253	98,393	112,271	257,942	117,843	113,852	117,031	109,748	103,451
Franklin	87,540	Various	227,390	187,652	182,931	208,734	210,116	219,092	211,673	215,122	208,047	192,336
George Washington Carver	210,384	Various	546,484	504,192	347,815	396,876	399,503	416,570	402,464	478,000	387,541	365,700
Gladys Hillman-Jones	89,437	Various	232,317	191,734	152,468	173,974	175,126	182,607	176,423	181,670	166,379	160,307
Harold Wilson		Various			125,014	142,648	143,592	149,727	144,656	152,973	139,655	130,612
Harriet Tubman	50,653	Various	131,574	108,578	85,026	97,020	97,435	101,597	98,157	99,728	92,569	89,191
Hawkins Street	69,161	Various	179,649	148,255	115,651	131,964	170,385	158,774	153,397	153,596	146,514	139,385
Hawthorne Avenue	77,046	Various	200,131	164,503	140,109	159,872	193,630	144,040	139,162	139,343	131,240	126,451
Ivy Hill (formerly Valisburg)	117,992	Various	306,491	168,690	187,986							
Innovative Academy	73,347	Various	190,523	157,226								
John F. Kennedy	46,576	Various	120,984	98,191	76,669	87,483	88,062	91,824	88,715	90,135	84,356	80,612
Lafayette Street	82,431	Various	214,119	171,691	241,611	275,692	161,460	149,468	144,407	214,594	216,971	201,215

Newark Public Schools
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities

School Facility	Building Area	Project #	Fiscal Year 2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004
Lincoln	57,539	Various	$ 149,461	$ 123,151	$ 108,578	$ 123,894	$ 142,830	$ 130,041	$ 125,638	$ 125,801	$ 123,133	$ 114,161
Louise A. Spencer	192,189	Various	499,221	411,467	326,307	372,334	374,799	390,811	377,576	407,064	356,945	343,086
Luis Munoz Marin w/ Broadway	191,351	Various	497,045	410,183			394,021	410,854	396,941	497,264	374,343	360,683
Madison Elementary	82,543	Various	214,410	176,827	153,187	174,787	175,944	183,460	177,247	177,477	167,157	161,058
Malcolm X Shabazz High	313,585	Various	814,554	678,208	547,257	624,450	628,584	655,437	633,242	811,645	592,022	575,382
Maple Avenue, including annex	79,522	Various	206,563	176,529	149,262	170,316	175,448	178,767	172,713	173,532	169,481	156,938
Martin Luther King Jr.	118,888	Various	308,818	254,850	375,585	215,829	217,257	226,539	218,867	243,499	206,407	198,876
Mary Wheeler Willis	30,100	Various	78,186	64,523	49,806							
McKinley	159,793	Various	415,071	332,012	264,356	301,645	318,163	312,865	302,271	382,908	285,062	274,660
Miller Street	79,225	Various	205,791	169,826	139,217	158,855	159,906	166,738	161,091	161,352	151,920	145,576
Morton Street	99,902	Various	259,501	214,154	170,911	195,019	196,310	204,696	197,764	200,931	188,502	179,700
Mt. Vernon	110,289	Various	286,482	236,419	193,507	220,820	305,234	231,778	223,929	233,871	211,181	203,475
NJ Regional Day School-Newark	21,714	Various	56,403	46,546	23,243	26,522	26,697	27,838	26,895		25,364	24,440
Newark Vocational West Kinney	155,959	Various	405,112	334,316	261,301	298,159	300,133	312,955	302,357	332,890	297,684	274,791
Newton Street	90,906	Various	236,133	194,992	164,245	187,413	188,653	196,713	190,051	193,095	179,335	172,691
Oliver Street	89,294	Various	231,946	202,986	157,911	176,397	213,796	185,150	178,880	241,744	168,800	162,541
Park School	115,715	Various	300,576	248,046	193,900							
Parker Street Warehouse	20,000	Various	51,951	42,872	33,204							
Pathway Academy	30,000	Various	77,927	64,309	49,806							
Peshine Avenue	125,354	Various	325,614	266,634	213,877	244,046	245,661	256,156	247,482	273,374	233,392	224,875
Quitman Street	122,269	Various	317,600	262,192	195,075	222,592	224,065	233,637	225,726	229,340	212,875	205,107
Rafael Hernandez School	112,774	Various	292,937	211,491	177,809	202,890	204,233	212,958	205,746	220,371	213,162	186,952
Renaissance Academy		Various			34,034							
Ridge Street	64,359	Various	167,176	137,961	92,050	105,035	262,290	122,376	118,232	134,368	169,745	156,153
Roberto Clemente	70,311	Various	182,637	146,353	124,979	142,608	166,361	154,578	149,344	151,736	140,842	135,702
Roseville Avenue School	14,550	Various	37,794	41,584	40,210	45,882	46,186	48,159	46,528	47,274	43,879	42,278
Samuel L. Berliner	38,882	Various	100,998	83,348	64,665	73,787	74,275	77,448	74,826	76,024	70,566	67,990
Science High	275,743	Various	716,257	587,049	456,560	520,959	114,416	119,304	115,264	116,204	109,582	104,736
South Seventeenth Street	87,359	Various	226,920	187,189	140,737	160,588	161,651	168,557	162,849	165,456	153,578	147,974
South Street	29,510	Various	76,654	65,715	58,257	66,474	66,915	69,773	67,410	68,490	63,676	61,251
Speedway Avenue	127,530	Various	331,266	294,981	255,094	291,076	66,810	69,664	67,305	68,382	64,773	61,156
Sussex Avenue	71,392	Various	185,445	152,147	118,023	134,652	135,543	141,334	136,548	139,634	129,594	124,074
Technology High	172,163	Various	447,203	361,592	248,402	283,440	285,316	297,505	287,430	314,254	271,067	261,174
Thirteenth Avenue	202,702	Various	526,529	518,408	342,868	391,231	393,821	410,645	396,739	471,721	375,707	360,500
University High	147,869	Various	384,098	316,974	247,397	282,294	284,162	296,302	286,268	311,478	294,083	260,119
Untermann Stadium & Fieldhouse	3,600	Various	9,351	7,717	5,977							
Vailsburg Middle School		Various					215,923	225,147	217,523	221,006	205,139	197,654
Warehouse Motor Pool	50,000	Various	129,878	107,181	63,729							
Weequahic	220,995	Various	574,046	399,890	309,008	352,595	354,929	370,091	357,559	387,789	339,950	324,897
West Side High	145,501	Various	377,947	311,641	241,155	275,171	315,131	328,593	317,466	346,058	299,393	288,466
William H. Brown Academy	95,494	Various	248,051	204,703			202,183	210,820	203,681	206,943	192,086	185,077
Wilson Avenue	92,591	Various	240,510	197,482	150,856	172,134	158,018	164,769	159,189	161,739	150,127	144,649
Grand Total	8,501,978		$ 22,084,347	$ 18,546,950	$ 14,329,053	$ 15,426,957	$ 16,256,812	$ 16,330,532	$ 15,777,522	$ 17,273,547	$ 15,131,351	$ 14,459,775

Note: School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)
Source: District records of required maintenance.

Newark Public Schools

Insurance Schedule

June 30, 2013
(Unaudited)

	Coverage		Deductible
School Policies			
All Risk Property - (Lexington Insurance Co.)			
Buildings and Contents (All Locations)	$ 2,020,913,075		
Limit per Claim	200,000		$ 50,000
EDP Equipment, Media, Extra Expense, and Other Miscellaneous Property	14,000,000		50,000
Flood and Earthquake	10,000,000		100,000
Boiler and Machinery - AIG Insurance Co.	100,000,000		50,000
Excess Liability Insruance W/School Leaders			
Star National Insurance Co.			
Per Occurrence	10,000,000		
Per Aggregate	20,000,000		
Excess General Liability			500,000
Excess Automobile Liability			1,000,000
Excess Workers' Compensation			1,000,000
Commercial Automobile Insurance - Praetorian Insurance Co.:			
Auto Liability	1,000,000		
Comprehensive	Actual Cash Value		500
Collision	Actual Cash Value	cars	1,000
Collision	Actual Cash Value	buses	5,000
Fidelity Insurance (Crime) - Travelers Insurance Co.			
Blanket Bond for Forgery & Employee Dishonesty	200,000		
Evan S. Gillingham, Treasurer of School Monies	3,000,000		
Student Accident and Athletic (Full Excess) - Peoples Benefit Life Insurance Company:			
Peoples Benefit Life	25,000		
Maximum Medical Benefit	10,000,000		
Life Benefit	5,000		
Dismemberment	20,000		
Dental	10,000		

Source: District records

Single Audit Section

WISS
ACCOUNTANTS
CONSULTANTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditors' Report

Honorable School Advisory
Board Members
Newark Public Schools
Newark, New Jersey
County of Essex

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of the Newark Public Schools, in the County of Essex, State of New Jersey (the "District") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Scott A. Clelland

Scott A. Clelland
Licensed Public School Accountant
No. 1049

Wiss & Company

WISS & COMPANY, LLP

December 5, 2013
Iselin, New Jersey

Report on Compliance For Each Major Federal and State Program and Report on Internal Control Over Compliance

Independent Auditors' Report

Honorable School Advisory
Board Members
Newark Public Schools
Newark, New Jersey
County of Essex

Report on Compliance for Each Major Federal and State Program

We have audited the Newark Public Schools', in the County of Essex, State of New Jersey (the "District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2013. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.* Those standards, OMB Circular A-133 and New Jersey OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal and State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to previously that could have a direct and material effect on each of its other major federal and state programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02. Our opinion on each major federal and state program is not modified with respect to these matters.

The District's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of

compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purposes.

Scott A. Clelland

Scott A. Clelland
Licensed Public School Accountant
No. 1049

Wiss & Company

WISS & COMPANY, LLP

December 5, 2013
Iselin, New Jersey

Newark Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
U.S. Department of Education														
Pass-Through State Department of Education														
General Fund:														
Education Jobs Fund	84.410	07/01/11-06/30/13	$ 25,241,090	$ (2,638,350)					$ 3,380,682	$ 803,329		$ (60,997)		
Total U.S. Department of Education Pass-Through State Department of Education				(2,638,350)					3,380,682	803,329		(60,997)		
U.S. Department of Health and Human Services														
Pass-Through State Department of Education														
General Fund:														
Medicaid Assistance Program - SEMI	93.778	07/01/11-06/30/12	1,751,125	(404,398)					404,398					
Medicaid Assistance Program - SEMI	93.778	07/01/12-06/30/13	2,284,610						2,284,610	2,284,610				
Total U.S. Department of Health and Human Services Pass-Through State Department of Education				(404,398)					2,689,008	2,284,610				
Total General Fund				(3,042,748)					6,069,690	3,087,939		(60,997)		
U.S. Department of Agriculture														
Pass-Through State Department of Education														
Special Revenue Fund:														
Child and Adult Care Food Program - 11/12	10.558	07/01/11-06/30/13	1,800,000		$ 90,945		$ 26,921			90,945			$ 26,921	
Child And Adult Care Food Program - 12/13	10.558	07/01/12-06/30/13	1,800,000						2,495,123	1,856,543			638,580	
Total U.S. Department of Agriculture Pass-Through State Department of Education					90,945		26,921		2,495,123	1,947,488			665,501	
U.S. Department of Homeland Secuirty														
Pass-Through State Department of Education														
Special Revenue Fund:														
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sandy	97.036	10/29/12-06/30/13	292,596						123,638	292,596		(168,958)		
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - PY Storms	97.036	07/01/11-06/30/12	53,439						53,439	53,439				
Project School Emergency Response to Violence (Project Serve)	84.184S	10/29/12-06/30/13	32,500						32,500	32,500				
Total U.S. Department of Homeland Security-Through State Department of Education									209,577	378,535		(168,958)		
U.S. Department of Education														
Pass-Through State Department of Education														
Special Revenue Fund:														
ARRA - Title I Part A	84.389	07/01/09-06/30/12	25,743,680	(206,437)			13,704		192,733					
Title I Part A - 12/13	84.010A	09/01/12-08/31/13	24,255,136						20,203,289	19,436,121			767,168	
Title I Part A - 10/11	84.010A	09/01/10-08/31/11					44,871	$ (44,871)						
Title I Part A - 11/12	84.010A	09/01/11-08/31/12	25,047,591	(2,918,895)			1,112,322	44,871	3,535,408	1,723,919			49,787	
Subtotal Title I Part A				(3,125,332)			1,170,897	-	23,931,430	21,160,040			816,955	
Title I Part D - 12-13	84.013	09/01/12-08/31/13	462,997							462,997		(462,997)		
Title I Part D - 11-12	84.013	09/01/11-08/31/12	554,316	(554,316)					554,316					
Subtotal Title I Part D				(554,316)					554,316	462,997		(462,997)		
ARRA - Title I SIA Part A - 09/10	84.389	07/01/09-06/30/12	861,203	(77,766)					77,766					
Title I SIA Part A - 12/13	84.010A	09/01/12-08/31/13	1493436						641,146	927,441		(286,295)		
Title I SIA Part A - 10/11	84.010A	09/01/10-08/31/12	1,608,431	(648,925)			48,144		871,153	270,372				
Subtotal Title I - SIA Part A				(726,691)			48,144		1,590,065	1,197,813		(286,295)		
Titel I SIA Part G - 09/10 Carryover	84.377	09/01/10-08/31/11	1,300,000		88,849								88,849	
Subtotal Title I - SIA - Part G					88,849								88,849	

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
Title IIA - 12/13	84.367A	09/01/12-08/31/13	$ 4,476,441				$ 262	$ 13,190	$ 4,106,023	$ 3,865,130			$ 254,345	
Title IIA - 11/12	84.367A	09/01/11-08/31/12	4,935,959		$ 26,054				13,998	40,052				
Title IIA - 10/11	84.367A	09/01/10-08/31/12	5,443,828				19,102	(13,190)	66,303	72,215				
Subtotal Title IIA - Eisenhower					26,054		19,364	-	4,186,324	3,977,397			254,345	
Title III - 12/13	84.365A	09/01/12-08/31/13	1,472,791				659	132,206	222,596	183,126			172,335	
Title III - 11/12	84.365A	09/01/11-08/31/12	1,366,193		118,425		13,759	(132,184)						
Title III - 10/11	84.365A	09/01/10-08/31/12	1,056,014				36,679	(11)	426,104	462,772				
Title III - 09/10	84.365A	09/01/09-08/31/12	976,953				11	(11)	384,491	384,491				
Subtotal Title III					118,425		51,108	-	1,033,191	1,030,389			172,335	
Titel III Immigrant	84.365A	09/01/12-08/31/13	487,522							365,412		$ (365,412)		
Subtotal Title III Immigrant					-					365,412		(365,412)		
Title IV - 10/11 Carryover	84.186	09/01/10-08/31/12	137,822		100,302		5,000						105,302	
Subtotal Title IV					100,302		5,000						105,302	
ARRA - IDEA, Part B	84.391	07/01/09-10/15/11	13,252,885	$ (30,604)			30,604							
IDEA, Part B -12/13	84.027	09/01/12-08/31/13	9,423,482						1,941,195	7,517,960		(5,576,765)		
IDEA, Part B -11/12	84.027	09/01/11-08/31/12	10,152,877	(4,625,427)			96,422		4,534,976				5,971	
IDEA, Part B -10/11 Carryover	84.027	09/01/10-08/31/12	10,338,945				10,566		1,668,890	1,679,456				
Intensive Early Instruction to Students with Disabilities Carryover	84.027A	07/01/09-06/30/10	240,000		1,375		(1,375)							
Subtotal IDEA, Part B				(4,656,031)	1,375		136,217		8,145,061	9,197,416		(5,576,765)	5,971	
ARRA - IDEA, Preschool	84.392	07/01/09-10/15/11	475,845			$ 12,249								$ 12,249
IDEA, Preschool - 12/13	84.173	09/01/12-08/31/13	269,532						83,161	259,438		(176,277)		
IDEA, Preschool - 11/12	84.173	09/01/11-08/31/12	281,050	(107,196)					107,196					
IDEA, Preschool - 10/11	84.173	09/01/10-08/31/12	290,759						44,152	44,152				
Subtotal IDEA, Preschool				(107,196)		12,249			234,509	303,590		(176,277)		12,249
Title V - 07/08	84.298A	09/01/07-08/31/08	140,020		12,936								12,936	
Title VI - 06/07	84.298A	09/01/06-08/31/07	16,593		16,347								16,347	
Title II D - 10/11	84.318X	09/01/10-08/31/12	86,798	(25,560)			381		84,427	2,872			56,376	
Career and Technical Education (Perkins) - 12/13	84-048A	07/01/12-06/30/13	600,621							581,353		(581,353)		
Career and Technical Education (Perkins) - 11/12	84-048A	07/01/11-06/30/12	696,950	(590,554)			57,249		564,665					31,360
Subtotal Perkins Occupational				(590,554)			57,249		564,665	581,353		(581,353)		31,360
20th Century Community Learning Centers - 12/13	84.287C	09/01/12-08/31/13	569,482						264,078	537,860		(273,782)		
21st Century Community Learning Centers - 11/12	84.287C	09/01/11-08/31/12	535,000	(413,383)			2,684	(11,895)	422,594					
21st Century Community Learning Centers - 10/11	84.287C	09/01/10-08/31/12	535,000					11,895		11,895				
Subtotal 21st Century Community Learning Centers				(413,383)			2,684	-	686,672	549,755		(273,782)		

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
ARRA - School Improvement Grants 12/13	83.388	09/01/12-08/31/13	$ 13,514,437						$ 9,067,479	$ 11,319,209		$ (2,251,730)		
ARRA - School Improvement Grants 11/12	84.388	09/01/11-08/31/12	13,672,497	$ (5,553,752)			$ 112,160		7,638,271	2,170,217			$ 26,462	
ARRA - School Improvement Grants 10/11	84.388	02/01/10-08/31/11	8,506,202	(66,452)			494		65,958					
Subtotal School Improvement Grants				(5,620,204)			112,654		16,771,708	13,489,426		(2,251,730)	26,462	
Arts in Education Model Development 11/12	84.351c	07/01/11-06/30/13	467,870	(1,074)			36		253,055	300,450		(48,433)		
Arts in Education Model Development 10/11	84.351c	07/01/10-06/30/13	335,233	(142,884)			64,621		116,540	232,733		(194,456)		
Subtotal Arts in Education Model Developmetn				(143,958)			64,657		369,595	533,183		(242,889)		
Comprehensive School Reform Demon Grant - Group D Year 3 of 3	84.332A	07/01/04-08/31/04	300,000		$ 27,746		(27,746)							
USDOE Striving Readers - Year 5	84.371A	03/01/10-12/31/11	2,643,635	(83,280)			5,968		77,312					
Education Technology Improvement Grant	84.ETI	11/1/12-10/31/13	200,000						200,000	195,499			4,501	
Race to the Top	84.413A	07/01/12-06/30/15	2,038,932							366,039		(366,039)		
McKinney - Vento Homeless Child and Yout Grant	84.196	09/01/03-08/31/04	20,733		20,685		(20,685)							
The Center for Disease Control HIV Prevention	84.HIV	09/01/11-08/31/12	246,899	(63,939)					70,771				6,832	
The Center for Disease Control HIV Prevention	84.HIV	09/01/12-08/31/13	119,500						151,373	244,359		(92,986)		
Subtotal The Center for Disease Control HIV Prevention				(63,939)					222,144	244,359		(92,986)	6,832	
Teacher Mentoring Program	84.MEN	07/01/04-06/30/05	3,983		3,983		(3,983)							
Adult Basic Education-Training	84.002	07/01/08-06/30/09	233,800		480								480	
Improving Literacy Through School Libraries	84.364A	07/01/05-09/30/06	349,000		4,118		(4,118)							
Juvenile Truancy Reduction Project	84.JTR	07/01/10-09/30/11	169,422	(31,859)			31,859							
Teaching American History	84.215X	07/01/07-06/30/12	993,997	(48,519)			48,519							
ERCM - Emergency response crisis Management	84.194	07/01/03-06/30/04	366,259		410		(410)							
Jobs For American Graduates	84.JAG	09/01/11-08/31/12	117,185	(31,402)			163		90,882	71,168		(11,525)		
Jobs For American Graduates	84.JAG	09/01/11-08/31/13	119,500							76,297		(76,297)		
Subtotal Jobs For American Graduates				(31,402)			163		90,882	147,465		(87,822)		
Character Education	84.215V	10/01/05-09/30/06	275,826		17,505		(17,505)							
Total U.S. Department of EducationPass-Through State Department of Education				(16,222,224)	439,215	$ 12,249	1,680,417	-	58,742,301	53,805,005	-	(10,764,347)	1,567,691	$ 43,609
Total Special Revenue Fund				(16,222,224)	530,160	12,249	1,707,338	-	61,447,001	56,131,028	-	(10,933,305)	2,233,192	43,609

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
U.S. Department of Agriculture Pass-through														
State Department of Education:														
Enterprise Fund:														
Fresh Fruit and Vegetable Program	10.582	07/01/11-06/30/12	$ 53,558	$ (8,657)					$ 8,657					
Fresh Fruit and Vegetable Program	10.582	07/01/12-06/30/13	106,849						95,273	$ 106,849		$ (11,576)		
Subtotal Fresh Fruit and Vegetable Program				(8,657)					103,930	106,849		(11,576)		
Food Donation Program (NC)	10.555	07/01/11-06/30/12	1,497,454		$ 80,244					80,244				
Food Donation Program (NC)	10.555	07/01/12-06/30/13	1,416,955						1,416,955	1,414,989			$ 1,966	
Subtotal Food Donation Program					80,244				1,416,955	1,495,233			1,966	
School Breakfast Program	10.553	07/01/11-06/30/12	7,013,540	(1,421,045)					1,421,045					
School Breakfast Program	10.553	07/01/12-06/30/13	6,832,380						5,340,849	6,832,380		(1,491,531)		
Subtotal School Breakfast Program				(1,421,045)					6,761,894	6,832,380		(1,491,531)		
Summer Food Service Program For Children	10.559	07/01/12-06/30/13	616,631						616,631	616,631				
Subtotal Summer food Service Program For Children									616,631	616,631				
National School Lunch Program	10.555	07/01/11-06/30/12	12,065,970	(912,214)					912,214					
National School Lunch Program	10.555	07/01/12-06/30/13	11,698,489						9,170,181	11,698,489		(2,528,308)		
Subtotal National School Lunch Program				(912,214)					10,082,395	11,698,489		(2,528,308)		
Total Enterprise Fund				(2,341,916)	80,244	-	-	-	18,981,805	20,749,582	-	(4,031,415)	1,966	-
Total Expenditures of Federal Awards				$ (21,606,888)	$ 610,404	$ 12,249	$ 1,707,338	$ -	$ 86,498,496	$ 79,968,549	$ -	$ (15,025,717)	$ 2,235,158	$ 43,609

(NC) - non cash expenditures

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2013

State Grantor/Program Title	State Grant Account #	Grant Period	Award Amount	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Unearned Revenue	Balance at June 30, 2012 Due to Grantor	Adjustments/ Carryover	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Unearned Revenue	Balance at June 30, 2013 Due to Grantor	Memo Budgetary Receivable	Memo Cumulative Total Expenditures
State Department of Education															
General Fund:															
Categorical Special Education Aid	12-495-034-5120-089	07/01/11-06/30/12	$ 26,716,366	$ (2,616,271)				$ 2,616,271							
Categorical Special Education Aid	13-495-034-5120-089	07/01/12-06/30/13	27,909,992					25,155,290	$ 27,909,992					$ (2,754,702)	$ 27,909,992
Equalization Aid	12-495-034-5120-078	07/01/11-06/30/12	659,597,755	(64,592,850)				64,592,850							
Equalization Aid	13-495-034-5120-078	07/01/12-06/30/13	649,005,268					584,948,777	649,005,268					(64,056,491)	649,005,268
Categorical Security Aid	12-495-034-5120-084	07/01/11-06/30/12	20,260,596	(1,984,072)				1,984,072							
Categorical Security Aid	13-495-034-5120-084	07/01/12-06/30/13	19,852,881					17,893,412	19,852,881					(1,959,469)	19,852,881
Adjustment Aid	12-495-034-5120-085	07/01/11-06/30/12	1,914,860	(187,518)				187,518							
Adjustment Aid	13-495-034-5120-085	07/01/12-06/30/13	10,881,381					9,807,394	10,881,381					(1,073,987)	10,881,381
Categorical Transportation Aid	12-495-034-5120-014	07/01/11-06/30/12	6,501,117	(636,639)				636,639							
Categorical Transportation Aid	13-495-034-5120-014	07/01/12-06/30/13	6,666,157					6,008,211	6,666,157					(657,946)	6,666,157
Extraordinary Aid	12-100-034-5120-473	07/01/11-06/30/12	1,821,328	(1,821,328)				1,821,328							
Extraordinary Aid	13-100-034-5120-473	07/01/12-06/30/13	1,906,846						1,906,846		$ (1,906,846)				1,906,846
Additional Non Public Transportation Aid (Aid in Lieu)	Not Available	07/01/11-06/30/12	147,204	(147,204)				147,204							
Additional Non Public Transportation Aid (Aid in Lieu)	Not Available	07/01/12-06/30/13	133,458						133,458		(133,458)				133,458
T.P.A.F. Social Security Aid	12-495-034-5095-002	07/01/11-06/30/12	23,902,856	(1,213,881)				1,213,881							
T.P.A.F. Social Security Aid	13-495-034-5095-002	07/01/12-06/30/13	24,081,650					21,372,433	24,081,650		(2,709,217)				24,081,650
Demonstably Effective Program Aid	495-034-5064-002	07/01/05-06/30/08	443,224		$ 443,224							$ 443,224			
Total General Fund				(73,199,763)	443,224			738,385,280	740,437,633		(4,749,521)	443,224		(70,502,595)	740,437,633
Special Revenue Fund															
Non-Public Services															
Chapter 192: Auxiliary Services															
Compensatory Ed FY 13	13-100-034-5120-067	07/01/12-06/30/13	1,305,120					1,305,120	1,082,319				$ 222,801		1,082,319
Compensatory Ed FY 12	12-100-034-5120-067	07/01/11-06/30/12	1,167,401			$ 226,055				$ 226,055					
English as a Second Language FY 13	13-100-034-5120-067	07/01/12-06/30/13	125,332					125,332	107,240				18,092		107,240
English as a Second Language FY 12	12-100-034-5120-067	07/01/11-06/30/12	131,892			30,258				30,258					
Transportation FY 13	12-100-034-5120-067	07/01/12-06/30/13	22,153					22,153					22,153		
Home Instruction FY 13	13-100-034-5120-067	07/01/12-06/30/13	18,172						18,172		(18,172)				18,172
Home Instruction FY 12	12-100-034-5120-067	07/01/11-06/30/12	7,591	(7,273)				7,273							
Home Instruction FY 10	10-100-034-5120-067	07/01/09-06/30/10	5,000			220							220		
Chapter 193: Handicapped Services															
Supplemental Instruction FY13	13-100-034-5120-066	07/01/12-06/30/13	109,627					109,627	92,489				17,138		92,489
Supplemental Instruction FY12	12-100-034-5120-066	07/01/11-06/30/12	93,302			6,718				6,718					
Examination & Classification FY 13	13-100-034-5120-066	07/01/12-06/30/13	262,708					262,708	170,744				91,964		170,744
Examination & Classification FY 12	12-100-034-5120-066	07/01/11-06/30/12	195,716			41,991				41,991					
Corrective Speech FY 13	13-100-034-5120-066	07/01/12-06/30/13	56,247					56,247	26,561				29,686		26,561
Corrective Speech FY 12	12-100-034-5120-066	07/01/11-06/30/12	44,232			473				473					

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2013

State Grantor/Program Title	State Grant Account #	Grant Period	Award Amount	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Unearned Revenue	Balance at June 30, 2012 Due to Grantor	Adjustments/ Carryover	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Unearned Revenue	Balance at June 30, 2013 Due to Grantor	Memo Budgetary Receivable	Memo Cumulative Total Expenditures
Nursing Services FY 13	13-100-034-5120-070	07/01/12-06/30/13	$ 246,497					$ 246,497	$ 246,497						$ 246,497
Nursing Services FY 12	12-100-034-5120-070	07/01/11-06/30/12	230,966			$ 23,320				$ 23,320					
Nursing Services FY 11	11-100-034-5120-070	07/01/10-06/30/11	257,411			1,752				1,752					
Non-public Textbooks Aid FY13	13-100-034-5120-064	07/01/12-06/30/13	178,176					178,176	155,142				$ 23,034		155,142
Non-public Textbooks Aid FY 12	12-000-034-5120-064	07/01/11-06/30/12	163,260			27,912	$ 2,375			27,912			2,375		
Non-public Textbooks Aid FY 11	11-000-034-5120-064	07/01/10-06/30/11	217,471			5,611				5,611					
Non-public Technology Aid FY 13	13-100-034-5120-XXX	07/01/12-06/30/13	65,759					65,759	63,791				1,968		63,791
Preschool Education Aid FY 13	13-495-034-5120-025	07/01/12-06/30/13	84,996,191				7,736,796	76,496,572	92,732,987					$ (8,499,619)	92,732,987
Preschool Education Aid FY 12	12-495-034-5120-025	07/01/11-06/30/12	81,093,908	$ (8,109,391)	$ 3,464,242		2,308,325	8,109,391				$ 5,772,567			
Preschool Education Aid FY 11	11-495-034-5120-025	07/01/10-06-30/11	91,008,351		8,522,176		(8,522,176)								
NJ State Character Ed	Not Available	07/01/05-06/30/06	669		669		(669)								
New Jersey Family Care	Not Available	08/01/09-06/30/11	25,000		18,354		(18,354)								
Pipeline Project	Not Available	Indefinite	673,851		673,851							673,851			
Post School Transition Survey	Not Available	07/01/07-06/30/08	10,400		2,623		(2,623)								
Governors School of Excellence Grant- Branch Brook	Not Available	07/01/04-06/30/05	25,000		5,559		(5,559)								
Governors School of Excellence Grant- Alexander Street	Not Available	07/01/04-06/30/05	25,225		25,225		(25,225)								
New Facility - Science High	Not Available	07/01/06-06/30/07	4,944,118		6,797		(6,797)								
Supplemental School Achievement	Not Available	07/01/04-completion	535,000		14,990							14,990			
Total Special Revenue Fund				(8,116,664)	12,734,486	364,310	1,466,093	86,984,855	94,695,942	364,090	$ (18,172)	6,461,408	429,431	(8,499,619)	94,695,942
Capital Projects Fund															
Schools Development Authority	Various	07/01/08 - completion	6,924,583	(691,778)	515,654			1,589,136	2,938,629		(1,725,871)	200,254			7,939,056
Total Capital Projects Fund				(691,778)	515,654			1,589,136	2,938,629		(1,725,871)	200,254			7,939,056
Enterprise Fund:															
National School Lunch Program (State Share)	12-100-010-3350-023	07/01/11-06/30/12	255,696	(19,458)				19,458							
National School Lunch Program (State Share)	13-100-010-3350-023	07/01/12-06/30/13	258,582					192,127	258,582		(66,455)				258,582
Total Enterprise Fund				(19,458)				211,585	258,582		(66,455)				258,582
Total Expenditures of State Financial Assistance				$ (82,027,663)	$ 13,693,364	$ 364,310	$ 1,466,093	$ 827,170,856	$ 838,330,786	$ 364,090	$ (6,560,019)	$ 7,104,886	$ 429,431	$ (79,002,214)	$ 843,331,213

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
Year Ended June 30, 2013

1. General

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all expenditures of federal awards and state financial assistance programs of the District. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

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 enterprise fund, which are presented using the accrual basis of accounting and these recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in these schedules are presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedules may differ from amounts presented, or used in the preparation of, the basic financial statements.

3. Relationship to Basic Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the District's 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 the 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 fiscal year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2013

3. Relationship to Basic Financial Statements (continued)

The general fund is presented in the accompanying schedules on the modified accrual basis of accounting with the exception of the revenue recognition of the last two state aid payments in the current year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last two state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last two state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is $485,245 for the general fund and $2,645,394 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3). Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	$ 3,087,939	$ 786,339,651	$ 789,427,590
Special Revenue Fund	55,325,503	92,810,700	148,136,203
Capital Projects Fund		12,816,228	12,816,228
Food Service Fund	20,749,582	258,582	21,008,164
Total financial award revenues	$ 79,163,024	$ 892,225,161	$ 971,388,185

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.

5. Adjustments

The adjustments presented on schedule K-3 and K-4 are the result of the cancellation of prior years encumbrances, accounts payables, unearned revenues and accounts receivable.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2013

6. New Jersey Schools Development Authority (NJSDA) Funds

The NJSDA is administering and constructing projects on behalf of the District and these expenditures are not subject to a Single Audit in accordance with New Jersey OMB's Circular 04-04 and therefore are not reported on the Schedule of Expenditures of State Awards. The NJSDA expenditures incurred by the NJSDA on-behalf of the District for the year ended June 30, 2013 amounted to $9,877,599.

7. School-wide program Funds

School wide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in school-wide programs are not included in the total expenditures of program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds, by program, are included in the school-wide programs in the District.

Title I	$ 14,079,739
Title IIA	3,380,337
Total	$ 17,460,076

8. Other

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions, respectively. TPAF Social Security Contributions represent the amount reimbursed by the State for the employer's share of Social Security contributions for TPAF members in the amounts of $24,081,650 for the year ended June 30, 2013.

The post retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2013 amount to $46,387,263. Since on-behalf post retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to single audit in accordance with OMB Circular 04-04 and are not reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Financial Statement Section

Type of auditors' report issued:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards Section

Dollar threshold used to distinguish between Type A and Type B programs:	$2,399,056			
Auditee qualified as low-risk auditee?		Yes	X	No
Type of auditors' report issued on compliance for major federal programs:	Unmodified			
Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	No
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))?	X	Yes		No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027A, 84.173A	IDEA Part B and Preschool Cluster
84.010	Title I Part A / Title I SIA Part A
84.388	ARRA School Improvement Grants (SIG)
84.048	Career and Technical Education (Perkins)

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

State Awards Section

Dollar threshold used to distinguish between Type A and Type B program:	$3,000,000			
Auditee qualified as low-risk auditee?	_____	Yes	X	No
Type of auditors' report on compliance for major state programs:	Unmodified			
Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	No
Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular 04-04.	_____	Yes	X	No

Identification of major programs:

GMIS/Program Number	Name of State Program or Cluster
495-034-5120-089	Special Education Categorical Aid
495-034-5120-078	Equalization Aid
495-034-5120-084	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-086	Preschool Education Aid

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part II – Schedule of Financial Statement Findings

No financial statement findings noted that are required to be reported under *Government Auditing Standards.*

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part III– Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs

Instance of Non-Compliance - Cash Management/Reporting
2013-01

Federal Programs
Title I Part A / Title I SIA Part A (CFDA #84.010)

State Programs
None

Criteria: In accordance with federal regulations, the District is required to utilize its own funds and then request a reimbursement for those expenditures from the State of New Jersey via the Electronic Web-Enabled Grant ("EWEG") system. At the end of the program year, the District is required to report the total amount of expenditures in the final report, as supported by the District's underlying financial records. The total expenditures reported in the District's final reports are then compared to the grant award to determine the amount of available funds that are permitted to be carried forward into future grant periods. In addition, throughout the year as funds are expended, the District remits to the State for reimbursement.

Statement of Condition: The District requested reimbursements in excess of the expenditures charged to the program. Consequently, the District received funds in excess of the amount expended resulting in unearned revenue. This resulted from the District recording expenditures to the federal program which were subsequently determined to be re-allocated to other funds and from certain encumbrance amounts being included in the requests for reimbursement that were subsequently cancelled. Subsequent reimbursement requests were not adjusted to reflect this reclassification. In addition, the reports submitted via EWEG did not always reconcile to the underlying financial records.

Questioned Costs: None, the District will reduce the next reimbursement request accordingly or return excess funds to the awarding agency.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part III– Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs

Context: During our testing of cash management and reporting requirements, we were unable to reconcile the reimbursement requests to expenditures incurred during the program year. We also were unable to reconcile the reports submitted via EWEG to the underlying accounting records. Upon further investigation and conversation with District personnel, it was noted that the District had recorded expenditures to the federal program which were subsequently determined to be re-allocated to other funds and from certain encumbrance amounts being included in the requests for reimbursement that were subsequently cancelled. The District did not correct the reimbursement requests and reports submitted via EWEG to reflect this reclassification.

Cause and Effect: Violations of grant requirements could lead to a potential reduction in funding or return of funds.

Recommendation: The District implement procedures to ensure that reimbursement requests are only made for expenditures charged to the program and that other financial reports are based on the financial records of the District. If reclassifications are made relating to grant expenditures subsequent to the submission to the grantor agency for reimbursement, the next submission should be adjusted accordingly or the excess funds should be returned to the awarding agency.

Views of Responsible Officials and Planned Corrective Actions:
District management concurs with the finding and has developed and approved a corrective action plan in response to the recommendation above.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part III– Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs (continued)

Instance of Non-Compliance – Allowable Costs
2013-02

Federal Programs
ARRA School Improvement Grants (SIG) (CFDA #84.388)

State Programs
None

Criteria:
In accordance with Federal OMB Circular A-133, the District is required to expend awards for allowable activities and that the costs of goods and services charged to federal grants are allowable and in accordance with the applicable compliance requirements.

Statement of Condition:
During our testing of the ARRA School Improvement Grants, we identified certain expenditures charged to the grant that were unallowable costs of the program.

Questioned Costs:
The known questioned costs identified relating to this finding are $25,000.

Context:
We noted that three payments were made to a specific vendor during the year for outside consulting services however there was no detail included in the vendor invoices to document the actual services performed by the vendor. The only documentation supporting the payments to this identified vendor were payment for consulting services at a per diem rate of $500, but did not include a detailed description of the services that were rendered.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part III– Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs (continued)

Cause and Effect:
The District is not in compliance with the requirements of the ARRA School Improvement Grant for the allowable costs and the funding agency could request the District to refund the questioned costs.

Recommendation:
We suggest the District strengthen internal controls to ensure that all expenditures charged to the grant are properly supported by detailed vendor invoices documenting the actual services performed.

Views of Responsible Officials and Planned Corrective Actions:
District management concurs with the finding and has developed and approved a corrective action plan in response to the recommendation above.

Newark Public Schools

Summary Schedule of Prior Year Audit Findings

Year ended June 30, 2013

2012-01

Statement of Condition:
The District did not follow internal policies and procedures with respect to the removal of terminated employees from the monthly health benefit billings.

Status: Not repeated in current year.

2012-02

Statement of Condition:
The District's internal budgetary accounting records for the ARRA IDEA Part B, Career and Technical Education and ARRA School Improvement grant programs were not in agreement with the budgetary line item allocations approved by the State of New Jersey.

Status: Not repeated in current year.

2012-03

Statement of Condition:
During our testing of the Career and Technical Education grant, we identified certain expenditures charged to the grant that were unallowable costs of the program.

Status: Not repeated in current year.

2012-04

Statement of Condition:
During our testing of the ARRA School Improvement Grants, we identified certain expenditures charged to the grant that were unallowable costs of the program.

Status: Prior year items identified were corrected in the current year, however additional findings related to the same subject matter were identified in the current year, see finding 2013-02.

Newark Public Schools

Summary Schedule of Prior Year Audit Findings

Year ended June 30, 2013

2012-05

Statement of Condition:
During our audit, we noted that the District's internal workpapers differed from the amounts reported on the October 14, 2011 ASSA report and the 2012 DRTRS. We also determined that the District was improperly billed by a private school for a student that was not the responsibility of the District and paid bills to a private school provider without obtaining an executed tuition contract.

Status: Not repeated in current year.